

COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING

DATE OF MEETING: July 14, 2025 – 9:00 A.M.
BUILDING: Colorado County Courthouse, County Courtroom
STREET LOCATION: 400 Spring Street
CITY OF LOCATION: Columbus, Texas 78934

Pursuant to the authority granted under Government Code, Chapter 551, the Commissioners Court may convene in a closed meeting to discuss and deliberate agenda item(s) subject to the closed meeting exceptions. A final action, decision, or vote on a matter deliberated in a closed meeting shall only be made in an open meeting. Commissioners Court may use a telephone conference call, video conference call, or communications over the Internet to conduct a public consultation with its attorney in an open meeting of the governmental body or a private consultation with its attorney in a closed meeting of the governmental body. Immediately before any closed meeting, the specific section or sections of Government Code, Chapter 551, which provides statutory authority for closed meetings, will be announced.

**On this the 14th day of July 2025, 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
Honorable Shannon Owers
Honorable Ryan Brandt
Honorable Keith Neuendorff
Honorable Darrell Gertson
By: Michelle Kollmann**

**County Judge
Commissioner Precinct #1
Commissioner Precinct #2
Commissioner Precinct #3
Commissioner Precinct #4
Deputy Clerk**

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

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

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

July 14, 2025

DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

__1. Pledge of Allegiance to the American Flag and the Texas Flag.

Judge Prause led the Pledge of Allegiance to the American Flag and the Texas Flag.

__2. Agenda as posted.

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

(See Attachment)

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

July 14, 2025

FILED FOR RECORD
COLORADO COUNTY, TX

2025 JUL 10 PM 4: 54

COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING

KIMBERLY MENNE
COUNTY CLERK

MK

DATE OF MEETING: July 14, 2025 – 9:00 A.M.
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DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

- ___1. Pledge of Allegiance to the American Flag and the Texas Flag.
- ___2. Agenda as posted.
- ___3. Public comments.
- ___4. Minutes for Regular and Special Meetings for June 2025.
- ___5. Annual 4-H update.
- ___6. Presentation and acceptance of Annual Comprehensive Financial Report for year ended December 31, 2024. (Lowrance)
- ___7. Engagement letter with KM&L, LLC to perform the 2025 external financial and single audits. (Lowrance)
- ___8. Recognize the James A. Bouligny and Zoe Bouligny Charitable Foundation for grant to Colorado County EMS in the amount of \$14,625.65 and acceptance of funds. (Furrh)
- ___9. Addition to the Colorado County Employee Policy and Procedures Manual stating: "When responding in emergencies declared by Local, State, and/or Federal Government or a major disaster where the County Judge has issued a disaster declaration and it has been extended by the Commissioners Court, in order for the County to be reimbursed by FEMA, all salaried employees will be calculated in the same manner as hourly employees for the duration of the disaster incident and the disaster declaration is rescinded or allowed to expire." (Prause)
- ___10. Consider approval of the hangar construction project submitted by Chris Hodde at the Robert R. Wells Airport, contingent upon final execution of the Lot Lease. (Rogers)
- ___11. Cooperative Agreement between Texas A&M AgriLife Extension Service and Colorado County. (Prause)

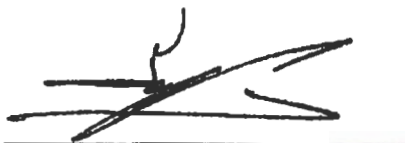
**MINUTES OF THE COLORADO COUNTY
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- _12. Discuss and consider Cottontail Energy Center, LLC's request for a tax abatement on a proposed 200 MW nameplate capacity battery energy storage system application filed May 22, 2025 pursuant to Section 312.002 Tex. Tax Code.
- _13. Consideration and possible action regarding the assignment of the competitive bid awarded to H&C Construction Co., Inc. for the road paving contract for the period April 1, 2025 through March 31, 2026 to H&C Road Solutions Corp due to the change of ownership. (Brandt)
- _14. Release of Performance Bond No. SURU2210005232 posted by Air Canopy Internet Services, Inc. dba Rise Broadband for work completed along the following roads in Precinct No. 1: Clayborne St., Norway St., Thelma St., Henry St., Taylor St., Coliorado St., Brazos St., 5th St., 6th St., 7th St., 8th St., 9th St., 10th St., 11th St., Schulenburg St., Shirley Oaks St., Garden Oaks St., Front St., County Road 140, and Olive Branch St. (Owers)
- _15. Release of Performance Bond No. SURU2210005231 posted by Air Canopy Internet Services, Inc. dba Rise Broadband for work completed along the following roads in Precinct No. 4: Old Alleyton Rd., Center St., Harbert St., Taylor St., Travis St., Canal St., Evans St., Madden St., Camp St., Rosenfield St. and Live Oak St. (Gertson)
- _16. Set County holiday schedule for 2026.
- _17. Consent items:
 - a. Accept donation from CenterPoint Energy of backup generator to the Colorado County Office of Emergency Management as part of its Community Generator Donation Program.
 - b. Annual renewal of Texas SmartBuy Membership Program and membership fee of \$100.00.
 - c. Colorado County Tax Assessor Collector Reports for May and June 2025.
 - d. Colorado County Indigent Health Care Program Report for June 2025.
 - e. Certification of Completion of HIPAA Training for employer group health plans and mental health awareness.
 - f. Bid Bond posted by H&C Construction Co., Inc. for Colorado County road paving contract (4/1/2025-3/31/2026).
 - g. Certificate of Liability Insurance posted by:
 - 1. H&C Road Solutions Corp. (5/31/2025-5/31/2026).
 - 2. Supak Construction, Inc. (6/12/2025-6/12/2026).
- _18. Examine and approve all accounts payable, budget amendments and new ledger accounts (if any).
- _19. Budget Workshop.
- _20. 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)
- _21. Commissioners Court Members sign all documents and papers acted upon or approved.
- _22. Adjourn.

CERTIFICATION

NAME: Ty Prause
TITLE: Colorado County Judge
SIGNATURE OF CERTIFYING OFFICIAL: _____
DATE: July 10, 2025
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
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___3. Public comments.

None at this time.

___4. Minutes for Regular and Special Meetings for June 2025.

Motion by Commissioner Gertson to approve minutes for Regular and Special Meetings for June 2025; seconded by Commissioner Neuendorff; 5 ayes 0 nays; motion carried; it was so ordered.

___5. Annual 4-H update.

Laramie Kettler stated there are currently 156 members in 4-H, this includes both adult and children over seven community clubs. She had four students in attendance to present their recent accomplishments with the court. In attendance were Jack Dudensing, Jacob Koy, Mylee Moffett, and Daxton Moffett.

___6. Presentation and acceptance of Annual Comprehensive Financial Report for year ended December 31, 2024. (Lowrance)

Wade Whitlo with KM&L presented 2024 Annual Comprehensive Financial Report to the court. He stated there are still improvements being made as far the implementation of the software but feels everything is back on track. He thanked the employees for their time and willingness to help in getting the report completed.

Motion by Judge Prause to approve the acceptance of Annual Comprehensive Financial Report for year ended December 31, 2024; seconded by Commissioner Brandt; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attached)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

COLORADO COUNTY, TEXAS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**For the Year Ended
December 31, 2024**

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

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

July 14, 2025



MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Year Ended December 31, 2024

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INTRODUCTORY SECTION

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

July 14, 2025



THE OFFICE OF THE COUNTY AUDITOR

Colorado County Courthouse Annex
318 Spring Street, Room 104
Columbus, Texas 78934

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

June 25, 2025

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

The Annual Comprehensive Financial Report ("Annual Report") of Colorado County, Texas, for the fiscal year ended December 31, 2024, is submitted herewith, in accordance with Chapter 114.025 of the State of Texas Local Government Code. The accompanying financial statements were prepared in accordance with generally accepted accounting principles ("GAAP") in the United States of America as promulgated by the Governmental Accounting Standards Board ("GASB") and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants. Chapter 115.045 of the Local Government Code of the State of Texas requires the issuance within six months of the close of each fiscal year a complete set of financial statements. Pursuant to that requirement, this annual comprehensive financial report is issued for the fiscal year ended December 31, 2024.

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

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

Independent Audit: The County's financial statements have been audited by KM&L, LLC, certified public accountants. The objective of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2024, are free from material misstatements. The independent audit involves examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded there was a reasonable basis for rendering an unmodified opinion on the County's financial statements for the fiscal year ended December 31, 2024, and are fairly presented in conformity with GAAP. The independent auditors' report is located at the beginning of the Financial Section of this report.

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

PROFILE OF COLORADO COUNTY GOVERNMENT

Colorado County, incorporated in 1836, is in south/central Texas, midway between San Antonio and Houston on Interstate 10 and is one of 13 counties in the Gulf Coast Region. Colorado County, created in 1836, is one of the original counties established in Texas by Stephen F. Austin. The County is a rural county of approximately 963 square miles in area with a 2020 census population of 20,557 and an estimated 2024 population of 21,687. The largest incorporated cities located within the County are Columbus (the County seat), Eagle Lake and Weimar. The County is empowered to levy a property tax on real property located within its boundaries.

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

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The County has two medical facilities. Columbus Community Hospital has been named in the top 100 rural and community hospitals in the nation for three consecutive years by the National Rural Health Association. The hospital is a 40-bed acute care medical and surgical facility. The construction of the Columbus Wellness Center was completed in 2022. It is a state-of-the-art facility that will offer expanded physical therapy resources, exercise equipment, cardiac rehabilitation services, pool, physician office space, and community education classrooms, including a demonstration kitchen. During 2023, additional clinic renovations were made to add more exam rooms, parking, and other facilities to enhance and expand the primary and specialty care offerings. In addition, Rice Medical Center is a 25-bed Critical Access hospital with a Trauma IV designation and is in Eagle Lake, Texas.

Budget

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

Local Economy

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

Because of the County's location in a region with a varied economic base, unemployment had been relatively stable. During the past ten years, the unemployment rate had increased to 6.3 percent due to the COVID-19 pandemic (2020) from the lowest unemployment rate of 3.0 (2019). This year's unemployment rate remained stable and is below both the national and state average rates. The County's unemployment rate as of December 2024 was 3.2 percent compared to 4.2 percent for the state and 4.1 percent nationally.

Median household incomes within the County are less than average for the state and nation. According to the U.S. Census Bureau, the County's median family income was \$68,554, compared with Texas was \$75,780 and the nation's was \$80,020.

Population growth is noticeable throughout all sections of the County. Even the smaller communities have experienced impressive residential development, and several new subdivisions have been approved and are underway. It is projected that the development will result in approximately 300 new homes in the County.

The County's location within the Eagle Ford shale development in Southern Texas has led to new economic opportunities even though oil and gas production has decreased. Although the County currently produces only minor amounts of oil and natural gas, there is potential for economic opportunities in neighboring counties and for the county to benefit from increased

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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 16.48% of total assessed value. Countywide tax abatement plans, which give reduced property taxes for several years, are being offered to industries to relocate in the County.

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

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

Finally, because of the trend to shift unfunded mandates by both federal and state levels to local government, it is anticipated that additional financial burden will continue to be experienced by the County and ultimately local taxpayers if other sources of funding are not identified. The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court may continue to utilize some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized to balance the 2023 budget, the Court must remain cautious in planning for the budget in fiscal year 2025 in the absence of either continued cost containment initiatives or significant additional revenue enhancement efforts. It is imperative that the County government continually strive to maintain steady increases in revenue while costs are on the rise.

Major Initiatives

The County has received funds from the U.S. Treasury in the amount of \$ \$4,174,764 from 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 awarded two initial contracts to utilize these funds for an EMS Maintenance Facility and a new EMS station in the southern part of the County in 2023. In 2024, contracts were awarded for replacement of the jail roof and additional jail renovations, including an updated surveillance system.

In July 2022 the County was notified that \$5,284,400 was awarded through Houston-Galveston Area Council (H-GAC) to develop a method of distribution (MOD) for the Regional Mitigation Program as part of the State of Texas Community Development Block Grant Mitigation (CDBG-MIT) Action Plan. The program is administered by the General Land Office. The County accepted the award in October 2022. Later that year, the County awarded contracts for

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Administrative and Engineering Services and began to review eligible projects. During 2024, the County executed agreements with the various water utilities throughout the County and will also be soliciting bids for a communication tower. The contract period for this program is through October, 2027.

FINANCIAL POLICIES

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

The County Treasurer is responsible for administering all the investment of idle funds in the County. During the fiscal year, the County earned approximately \$ 1,611,000 of interest on the funds invested.

The County is responsible for establishing its tax rate. For the fiscal year ended December 31, 2024, the tax rate to finance general governmental services (the tax rate approved in 2023 to fund the 2024 fiscal year) was \$0.462964 per \$100 valuation and the tax rate for the payment of principal and interest on long-term debt was \$.019166 per \$100 of valuation.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Colorado County for its Annual Comprehensive financial report (ACFR) for the fiscal year ended December 31, 2023. This was the twenty-ninth consecutive year that Colorado County has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The production of this report would not have been possible without the skill, effort, and dedication of the County Auditor's staff. The preparation of this Annual Comprehensive Financial Report could not have been completed without the assistance of the County's outside auditing firm, KM&L, LLC. Appreciation is expressed to all the members of the Commissioners' Court for support in maintaining the highest standards of professionalism in the management of Colorado County's finances. Sincere thanks to all other County Officials, Department Heads, and employees for their assistance in providing the necessary data to prepare this report. I would also like to thank the District Judges of Colorado County for their unwavering support, enabling this office to perform its duties in a responsible and progressive manner. I am very honored to serve the citizens of this County.

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REQUEST FOR INFORMATION

This financial report is designated to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this

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Respectfully submitted,

Michelle Lowrance

*Michelle Lowrance, CPA, CGFM, CGMA
Colorado County Auditor*

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025



Government Finance Officers Association

Certificate of
Achievement for
Excellence in
Financial
Reporting

Presented to

**Colorado County
Texas**

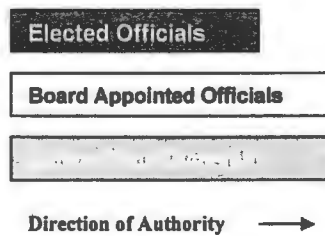
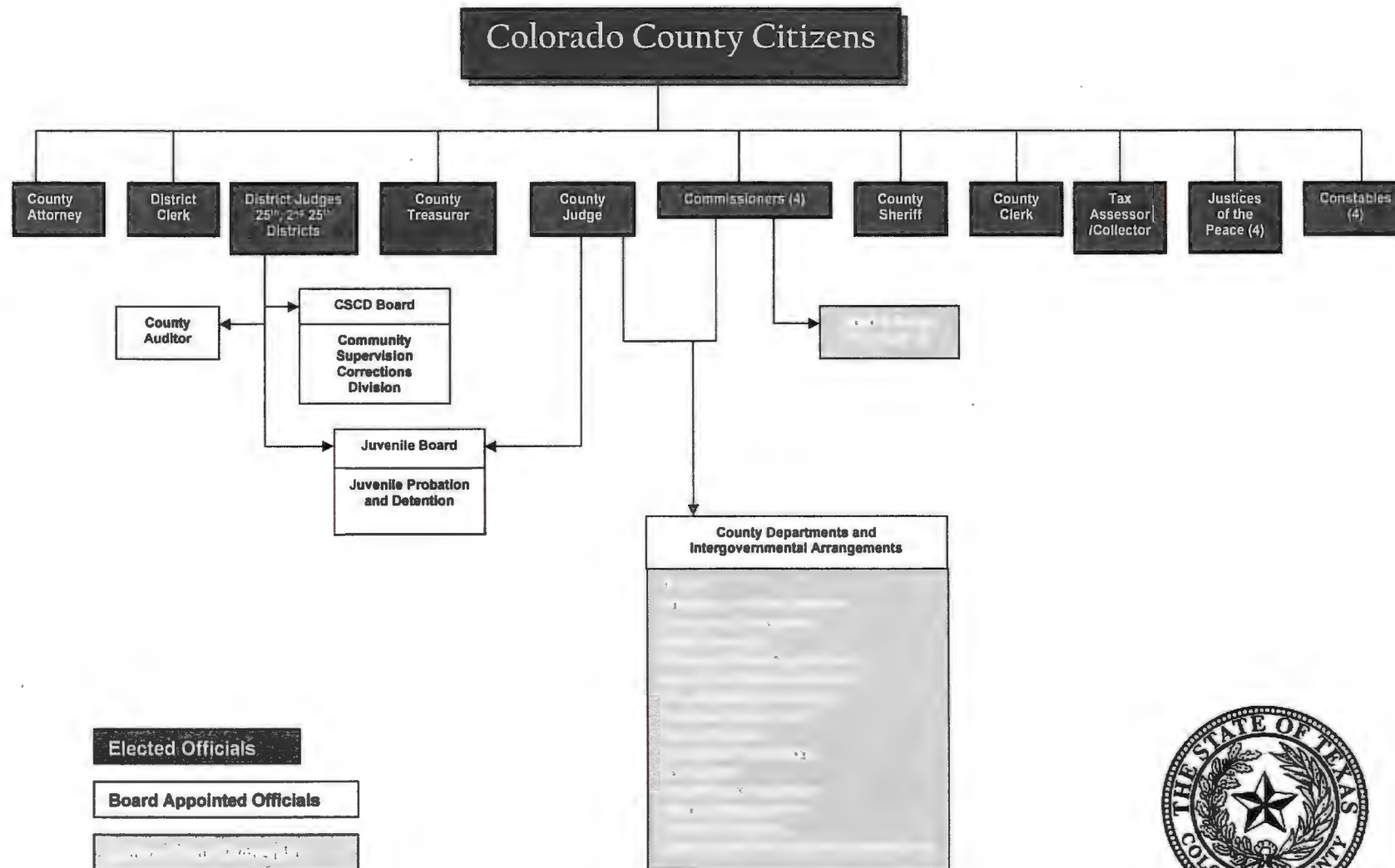
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO

Colorado County Organization Chart



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

Colorado County, Texas
Elected and Appointed Officials
December 31, 2024

Elected Officials

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

Appointed Officials

Veterans' Service Officer	Charlotte Alger
Public Defenders	Kevin Dunn
	Louis Gimbert
County Auditor	Michelle Lowrance
Adult Probation District Director	Traci Darilek
Juvenile Probation District Director	Tricia Becker
Adult Probation Officer	Brittany Krenek
Juvenile Probation Officer	Sarah Fisher
Juvenile Probation Officer	Dwayne Hudlin
Local Health Authority	Bart Klaus, M.D.
County Extension Office	
County Ag Agent	Laramie Kettler
Consumer and Family Science	Ja'Shae Carter
Medical Director	Lindsey Tijerina, M.D.
Asst Medical Director	Raymond Russell Thomas, Jr., M.D.
Asst Medical Director	Curtis Van Houten, M.D.
Asst Medical Director	Raymond Cantu, M.D.

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

July 14, 2025



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

FINANCIAL SECTION

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



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

July 14, 2025



CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Colorado County, Texas (the "County"), as of and for the year ended December 31, 2024, 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, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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

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

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

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



AICPA
GAQC Member

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

July 14, 2025

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

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

July 14, 2025

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, required pension schedules and required OPEB schedules on pages 5 through 16 and 63 through 70 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

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

July 14, 2025

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

KM&L, LLC

Lake Jackson, Texas
June 25, 2025

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

July 14, 2025

COLORADO COUNTY, TEXAS
*Management's Discussion and Analysis
For the Year Ended December 31, 2024*

As management of Colorado County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i through vi of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year for governmental activities by \$ 46,097,108 (net position). Of this amount, unrestricted net position is \$ 10,823,172.
- The County's total net position increased for governmental activities by \$ 4,940,858.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 19,145,874. 43.13% of this amount, \$ 8,258,256 (unassigned fund balance), was available for use within the County's fund designations. Of the governmental funds amount, \$ 10,464,589 has been restricted or committed for specific uses.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 8,258,256 or 43.79% of the total general fund expenditures.

Overview of the Financial Statements

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

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

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

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

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

July 14, 2025

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

The government-wide financial statements can be found on pages 18 and 19 of this report.

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

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

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

The County maintains twenty-two (22) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and American Rescue Plan Fund, which are considered to be major funds. Data from the other twenty (20) funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 20 through 23 of this report.

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

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

July 14, 2025

COLORADO COUNTY, TEXAS
*Management's Discussion and Analysis
For the Year Ended December 31, 2024*

Fiduciary Funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's operations. The County is the trustee, or *fiduciary*, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The County's basic fiduciary financial statements can be found on pages 24 through 25.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28 through 59 of this report.

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

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information on pensions. Combining and individual statements and schedules can be found on pages 74 through 107 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$ 46,097,108 as of December 31, 2024. This is an increase in net position of \$ 4,940,858 which is primarily due to an increase in operating grants and contributions and property taxes.

The largest portion of the County's net position of \$ 24,648,091 reflects its investments in capital assets (land; construction in progress; buildings and improvements, equipment and infrastructure), less any debt used to acquire those assets that is still outstanding. The County uses capital assets to provide service to citizens and consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Net investment in capital assets increased by \$ 2,781,370 due to an increase in capital grants and contributions for the current fiscal year.

An additional portion of the County's net position of \$ 10,625,845 represents resources that are subject to external restrictions on how they may be used. The remaining balance is \$ 10,823,172, which represents unrestricted net position.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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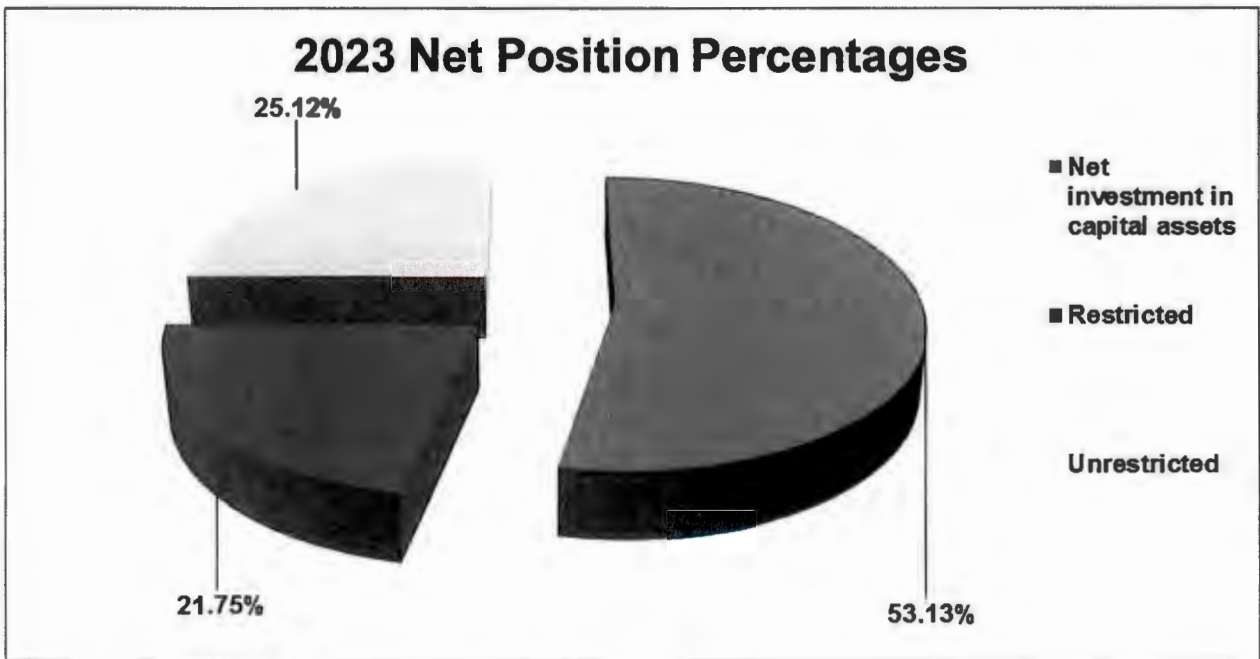
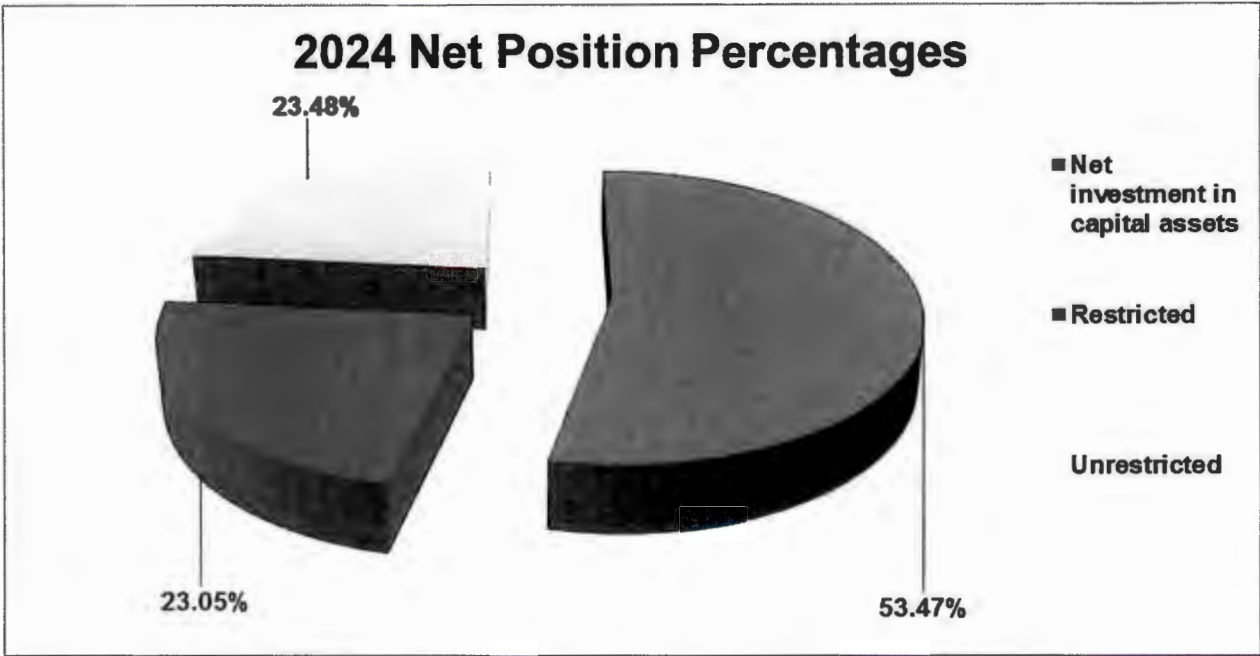
COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended December 31, 2024

COLORADO COUNTY'S NET POSITION

	<u>Governmental Activities</u>		<u>Net</u>
	<u>2024</u>	<u>2023</u>	<u>Change</u>
Assets:			
Current and other assets	\$ 41,589,674	\$ 41,065,266	\$ 524,408
Capital assets	<u>27,924,799</u>	<u>25,737,333</u>	<u>2,187,466</u>
Total assets	<u>69,514,473</u>	<u>66,802,599</u>	<u>2,711,874</u>
Total deferred outflows of resources	<u>1,707,025</u>	<u>2,646,043</u>	<u>(939,018)</u>
Liabilities:			
Current and other liabilities	2,730,212	4,840,162	(2,109,950)
Long-term liabilities	<u>5,310,060</u>	<u>7,549,784</u>	<u>(2,239,724)</u>
Total liabilities	<u>8,040,272</u>	<u>12,389,946</u>	<u>(4,349,674)</u>
Total deferred inflows of resources	<u>17,084,118</u>	<u>15,902,446</u>	<u>1,181,672</u>
Net Position:			
Net investment in capital assets	24,648,091	21,866,721	2,781,370
Restricted	10,625,845	8,950,556	1,675,289
Unrestricted	<u>10,823,172</u>	<u>10,338,973</u>	<u>484,199</u>
Total net position	<u>\$ 46,097,108</u>	<u>\$ 41,156,250</u>	<u>\$ 4,940,858</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
*Management's Discussion and Analysis
For the Year Ended December 31, 2024*



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

COLORADO COUNTY, TEXAS
*Management's Discussion and Analysis
For the Year Ended December 31, 2024*

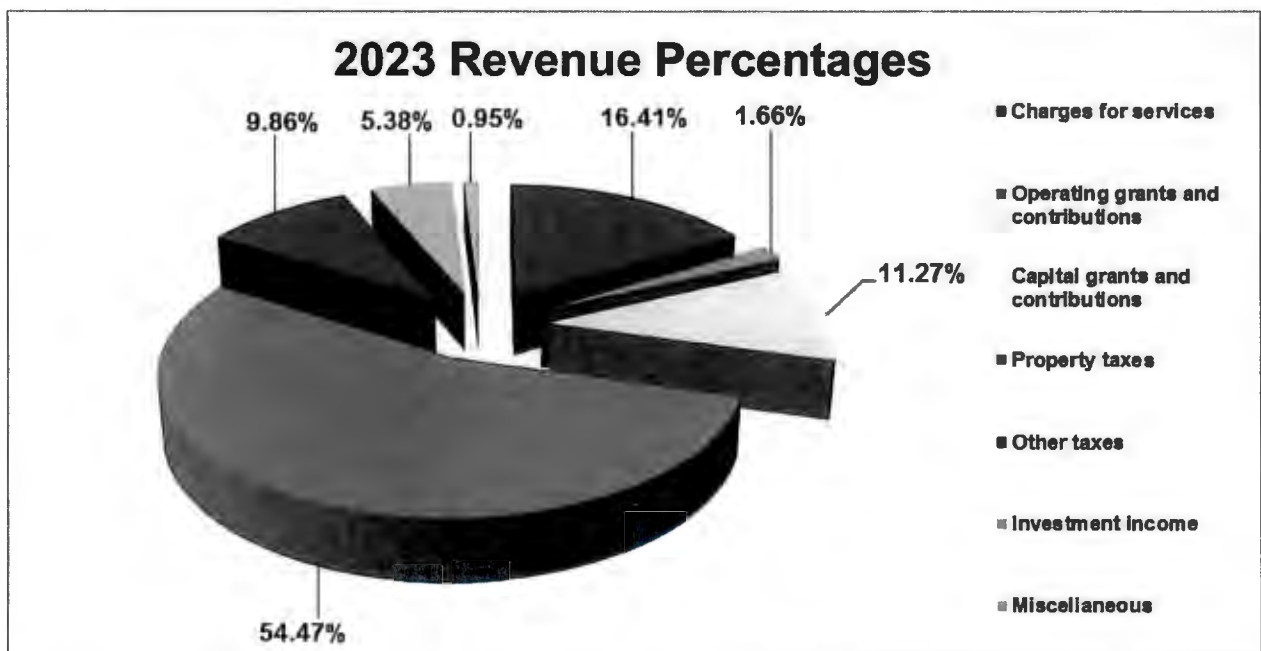
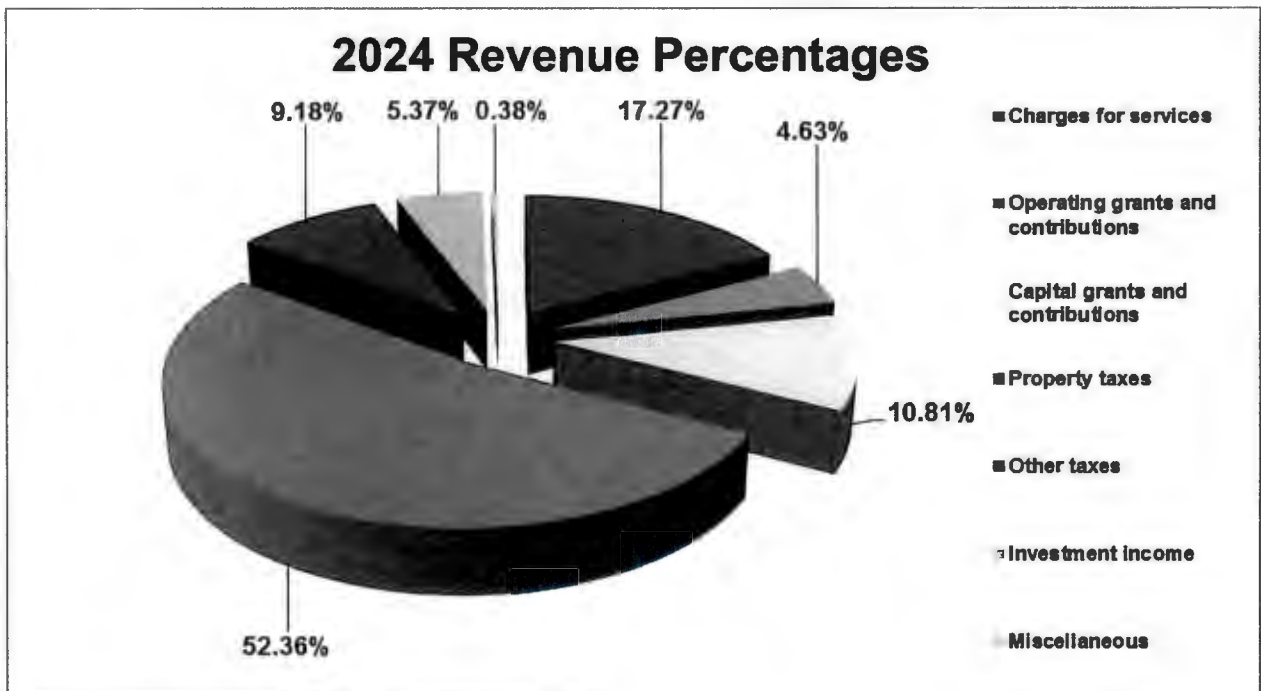
Analysis of the County's Operations. Governmental activities reported an increase in net position in the amount of \$ 4,940,858 due to increased operating grants and contributions and property taxes. The following table provides a summary of the County's operations for the year ended December 31, 2024.

COLORADO COUNTY'S CHANGES IN NET POSITION

	<u>Governmental Activities</u>		<u>Net</u>
	<u>2024</u>	<u>2023</u>	<u>Change</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 5,152,713	\$ 4,522,480	\$ 630,233
Operating grants and contributions	1,380,721	456,114	924,607
Capital grants and contributions	3,224,275	3,105,928	118,347
General Revenues:			
Property taxes	15,625,232	15,009,437	615,795
Other taxes	2,737,774	2,715,760	22,014
Investment income	1,603,437	1,482,939	120,498
Miscellaneous	<u>115,436</u>	<u>261,436</u>	<u>(146,000)</u>
Total revenues	<u>29,839,588</u>	<u>27,554,094</u>	<u>2,285,494</u>
Expenses:			
General administration	3,316,161	3,361,644	(45,483)
Financial administration	700,307	608,934	91,373
Judicial	2,243,460	1,935,311	308,149
Public safety	11,575,683	9,840,915	1,734,768
Public facilities	1,150,183	1,173,158	(22,975)
Public transportation	5,256,584	4,334,639	921,945
Conservation	116,688	121,974	(5,286)
Health and welfare	460,396	379,443	80,953
Interest and fiscal charges	<u>79,268</u>	<u>89,036</u>	<u>(9,768)</u>
Total expenses	<u>24,898,730</u>	<u>21,845,054</u>	<u>3,053,676</u>
Change in net position	4,940,858	5,709,040	(768,182)
Net position - beginning	<u>41,156,250</u>	<u>35,447,210</u>	<u>5,709,040</u>
Net position - ending	<u>\$ 46,097,108</u>	<u>\$ 41,156,250</u>	<u>\$ 4,940,858</u>

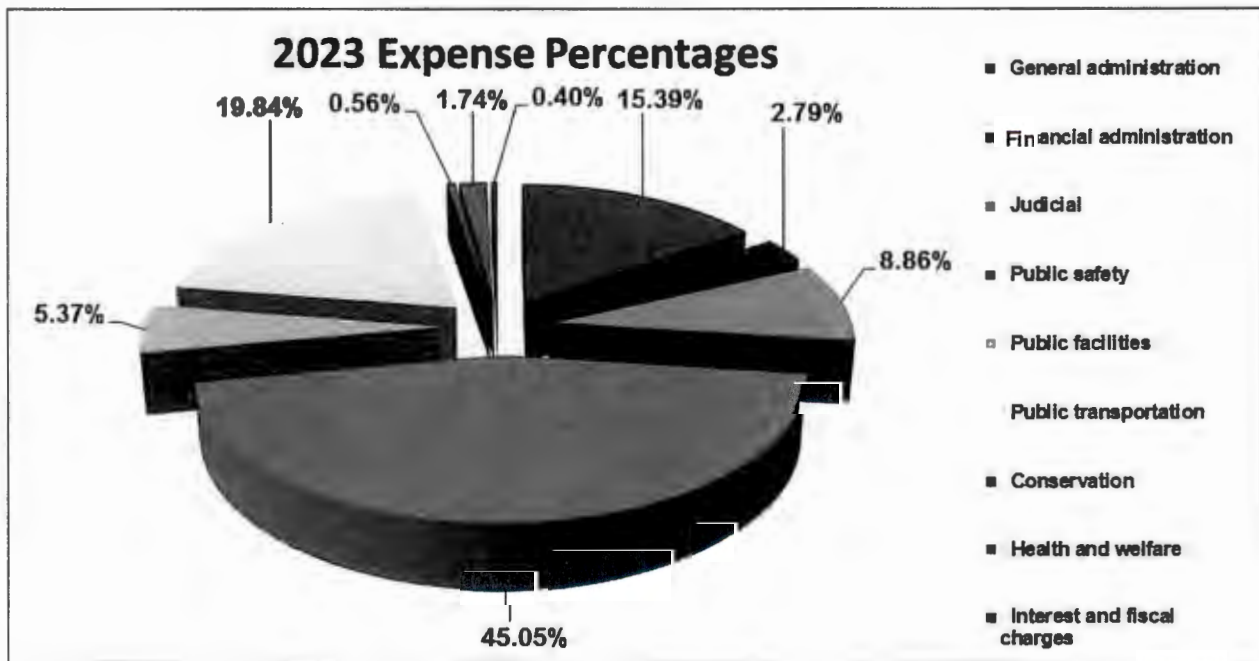
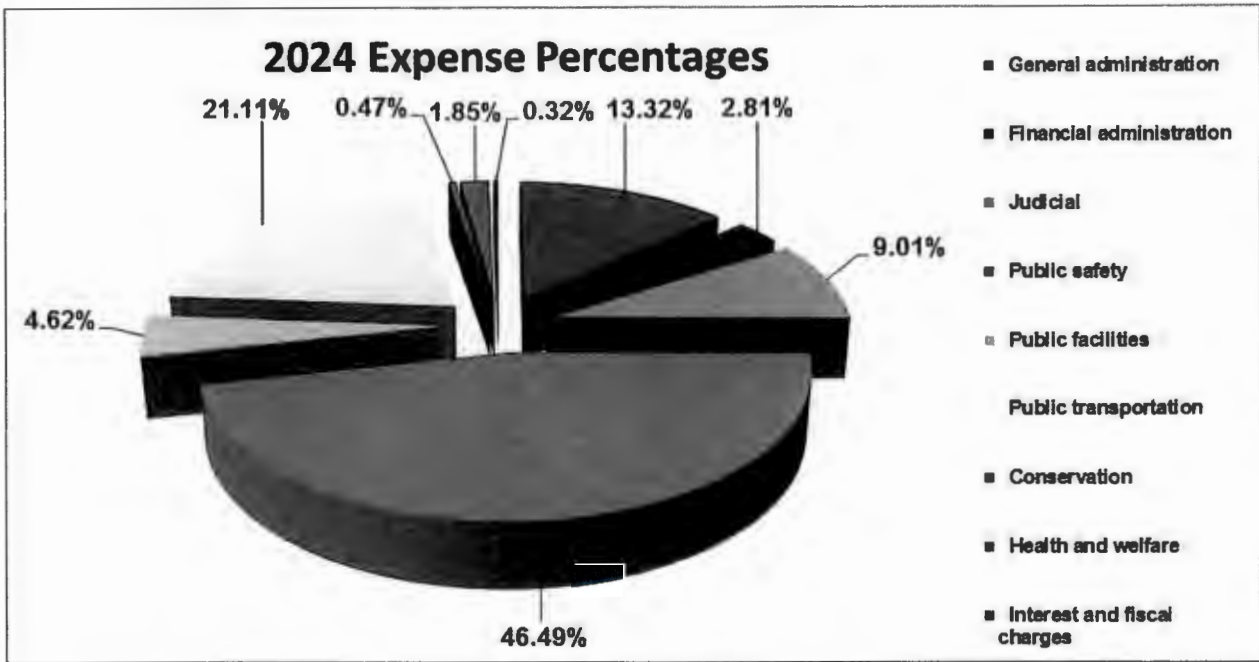
**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

COLORADO COUNTY, TEXAS
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COLORADO COUNTY, TEXAS
*Management's Discussion and Analysis
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Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 19,145,874. The unassigned fund balance of \$ 8,258,256 constitutes 43.13% of ending fund balance. The fund balance is categorized as 1) nonspendable of \$ 423,029, 2) restricted of \$ 2,483,699, 3) committed of \$ 7,980,890, and 4) unassigned of \$ 8,258,256.

The General Fund is the chief operating fund of the County. Fund balance of the General Fund increased by \$ 138,092; the American Rescue Plan Fund increased by \$ 196,213, and other governmental funds increased by \$ 1,510,621. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 43.79% of total general fund expenditures, and total fund balance represents 45.11% of that same amount.

The fund balance of the County's general fund increased by \$ 138,092 compared to a net increase of \$ 888,158 in the prior year due to increased property tax revenue and increased expenditures.

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

The Commissioners' Court approved decreases to appropriations of \$ 2,600,000. Various grant awards were also allocated to revenue and expenditures during the year as necessary.

Total General Fund revenue exceeded the budget by approximately 7.63% and total General Fund expenditures were under budget by approximately 1.31%.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
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Capital Assets

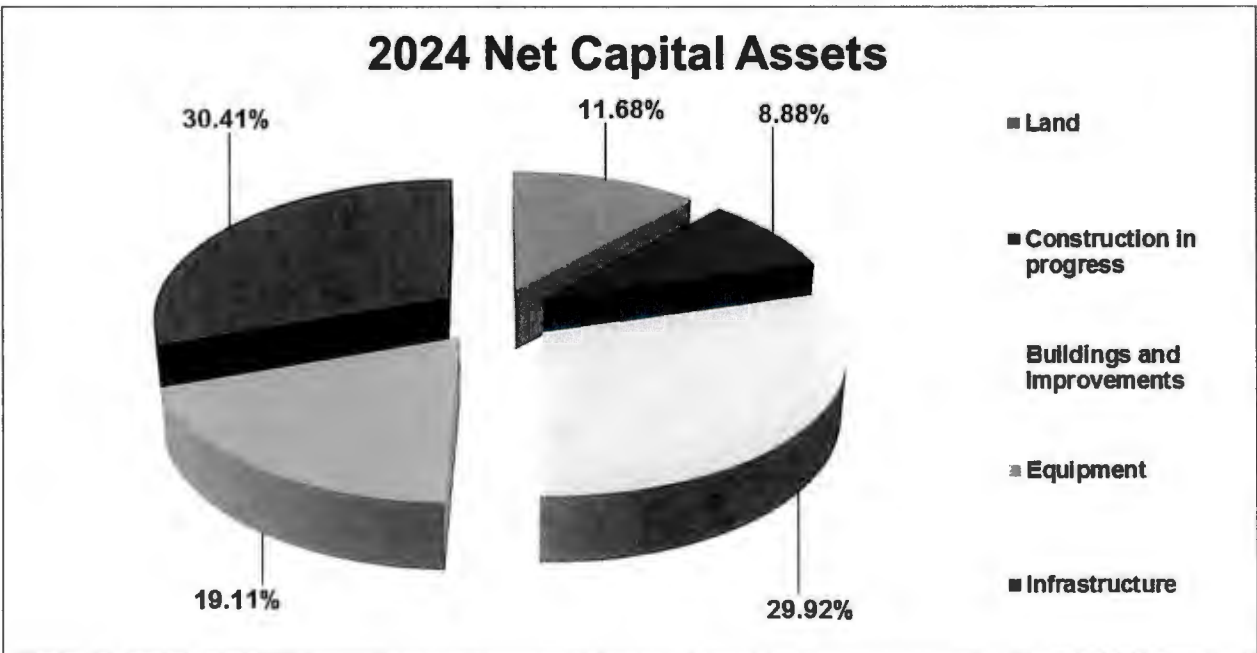
This investment in capital assets includes land; construction in progress; buildings and improvements; equipment and infrastructure.

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

- Construction of a new EMS building and repairs to the jail facility.
- Acquisition of new vehicles road and bridge equipment.
- Road and bridge improvements are continuous.

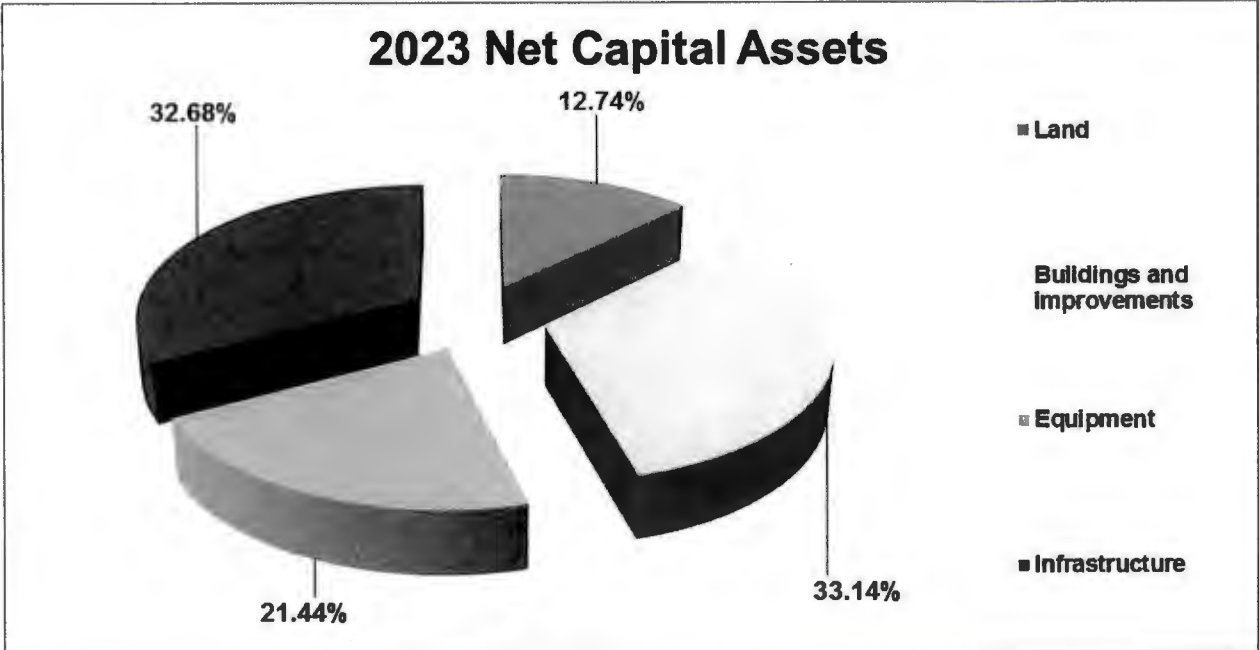
COLORADO COUNTY'S CAPITAL ASSETS
Net of Accumulated Depreciation

	<u>Governmental Activities</u>		<u>Net</u>
	<u>2024</u>	<u>2023</u>	<u>Change</u>
Land	\$ 3,260,342	\$ 3,280,344	\$ (20,002)
Constructions in progress	2,479,095	-	2,479,095
Buildings and improvements	8,355,422	8,529,741	(174,319)
Equipment	5,337,317	5,517,111	(179,794)
Infrastructure	<u>8,492,623</u>	<u>8,410,137</u>	<u>82,486</u>
Total	<u>\$ 27,924,799</u>	<u>\$ 25,737,333</u>	<u>\$ 2,187,466</u>



MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
For the Year Ended December 31, 2024



Additional of information on the County's capital assets can be found in Note 5 on pages 43 this report.

DEBT ADMINISTRATION

At the end of the current fiscal year, the County had a total bonded debt of \$ 2,875,000, which comprises bonded and debt backed by the full faith and credit of the County agreement. The bonds will be retired with revenues from property taxes.

COLORADO COUNTY'S LONG-TERM DEBT

	Governmental Activities		Net
	2024	2023	Change
Certificates of obligation bonds	\$ 2,875,000	\$ 3,420,000	\$ (545,000)
Notes payable	403,765	455,961	(52,196)
Bond discount	(2,057)	(5,349)	3,292
Compensated absences	386,543	231,557	154,986
Net pension liability	1,237,409	3,250,187	(2,012,778)
Total OPEB liability	<u>409,400</u>	<u>197,428</u>	<u>211,972</u>
Total	<u>\$ 5,310,060</u>	<u>\$ 7,549,784</u>	<u>\$ (2,239,724)</u>

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

July 14, 2025

COLORADO COUNTY, TEXAS

*Management's Discussion and Analysis
For the Year Ended December 31, 2024*

During the fiscal year, the County's total debt decreased by \$ 2,239,724 or 29.67%. The net decrease was due primarily to the increased valuation on the net pension liability.

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

Additional information on the County's long-term debt can be found in Note 7 on pages 44 through 46 of this report.

Economic Factors and Next Year's Budgets and Rates

The annual budget is developed to provide efficient, effective and controlled use of the County's resources. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The 2025 budget was adopted September 9, 2024 with General Fund expenditures of \$ 19,970,000 and a revenue budget of \$ 18,550,000.

The Commissioners' Court adopted a maintenance and operation tax rate of \$ 0.324247, road & bridge tax rate of \$ 0.123500 and a debt service tax rate of \$ 0.017166 per \$ 100 assessed valuation, respectively.

Request for Information

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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

BASIC FINANCIAL STATEMENTS

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Statement of Net Position
December 31, 2024

Exhibit 1

	<u>Governmental Activities</u>
Assets:	
Cash and temporary investments	\$ 23,448,289
Receivables (net of allowance for uncollectibles):	
Taxes	11,385,940
Accounts	3,149,999
Due from other governments	3,182,417
Inventories	168,031
Prepaid expenses	254,998
Capital Assets:	
Land	3,260,342
Construction in progress	2,479,095
Buildings and improvements (net)	8,355,422
Equipment (net)	5,337,317
Infrastructure (net)	<u>8,492,623</u>
Total assets	<u>69,514,473</u>
Deferred Outflows of Resources:	
Deferred outflows of resources	<u>1,707,025</u>
Total deferred outflows of resources	<u>1,707,025</u>
Liabilities:	
Accounts and accrued liabilities payable	1,046,348
Accrued interest payable	24,138
Unearned revenue	1,659,726
Noncurrent liabilities:	
Due within one year	900,036
Due in more than one year:	
Other long-term liabilities	2,763,215
Net pension liability	1,237,409
Total OPEB liability	<u>409,400</u>
Total liabilities	<u>8,040,272</u>
Deferred Inflows of Resources:	
Deferred inflows of resources	<u>17,084,118</u>
Total deferred inflows of resources	<u>17,084,118</u>
Net Position:	
Net investment in capital assets	24,648,091
Restricted:	
Public transportation	7,930,659
Other	2,695,186
Unrestricted	<u>10,823,172</u>
Total net position	<u>\$ 46,097,108</u>

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

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Statement of Activities
For the Year Ended December 31, 2024

Exhibit 2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					Governmental Activities
General administration	\$ 3,316,161	\$ 423,672	\$ 498,452	\$ 126,191	\$ (2,267,846)
Financial administration	700,307	486,825	-	-	(213,482)
Judicial	2,243,460	694,393	66,625	-	(1,482,442)
Public safety	11,575,683	2,502,023	575,687	2,731,343	(5,766,630)
Public facilities	1,150,183	-	-	-	(1,150,183)
Public transportation	5,256,584	964,500	203,222	366,741	(3,722,121)
Conservation	116,688	-	-	-	(116,688)
Health and welfare	460,396	81,300	36,735	-	(342,361)
Interest and fiscal charges	79,268	-	-	-	(79,268)
Total governmental activities	24,898,730	5,152,713	1,380,721	3,224,275	(15,141,021)
General Revenue:					
Property taxes					15,625,232
Other taxes					2,737,774
Investment income					1,603,437
Miscellaneous					115,436
Total general revenue					20,081,879
Change in net position					4,940,858
Net position - beginning					41,156,250
Net position - ending					\$ 46,097,108

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

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Balance Sheet - Governmental Funds
December 31, 2024

Exhibit 3

	General Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash and temporary investments	\$ 10,634,295	\$ 1,896,224	\$ 10,917,770	\$ 23,448,289
Receivables (net of allowance for uncollectibles):				
Taxes	7,939,029	-	3,446,911	11,385,940
Due from other governments	2,230,642	-	951,775	3,182,417
Due from other funds	180,142	-	-	180,142
Inventories	-	-	168,031	168,031
Prepaid expenditures	248,310	-	6,688	254,998
Total assets	\$ 21,232,418	\$ 1,896,224	\$ 15,491,175	\$ 38,619,817
Liabilities, Deferred Inflows of Resources and Fund Balance:				
Liabilities:				
Accounts and accrued liabilities payable	\$ 868,167	\$ -	\$ 178,181	\$ 1,046,348
Due to other funds	-	-	180,142	180,142
Unearned revenue	293,306	1,366,420	-	1,659,726
Total liabilities	1,161,473	1,366,420	358,323	2,886,216
Deferred Inflows of Resources:				
Deferred inflows of resources	11,564,379	-	5,023,348	16,587,727
Total deferred inflows of resources	11,564,379	-	5,023,348	16,587,727
Fund Balance:				
Nonspendable	248,310	-	174,719	423,029
Restricted	-	529,804	1,953,895	2,483,699
Committed	-	-	7,980,890	7,980,890
Unassigned	8,258,256	-	-	8,258,256
Total fund balance	8,506,566	529,804	10,109,504	19,145,874
Total liabilities, deferred inflows of resources and fund balance	\$ 21,232,418	\$ 1,896,224	\$ 15,491,175	\$ 38,619,817

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

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

Exhibit 3R

*Reconciliation of the Governmental Funds Balance Sheet to the Governmental Activities
Statement of Net Position
December 31, 2024*

Total fund balance - governmental funds balance sheet (Exhibit 3) \$ 19,145,874

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

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

Capital assets	\$ 145,748,237	
Accumulated depreciation	<u>(117,823,438)</u>	27,924,799

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

Property taxes receivable	\$ 34,494	
Judicial receivables	2,166,650	
Ambulance receivables	<u>983,349</u>	3,184,493

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

Deferred outflows - pension	\$ 1,495,246	
Deferred outflows - OPEB	211,779	
Bond discount	2,057	
Accrued interest on bonds	(24,138)	
Bonds payable	(2,875,000)	
Notes payable	(403,765)	
Compensated absences	(386,543)	
Net pension liability	(1,237,409)	
Total OPEB liability	(409,400)	
Deferred inflows - pension	(503,005)	
Deferred inflows - OPEB	<u>(27,880)</u>	<u>(4,158,058)</u>

Net position of governmental activities - statement of net position (Exhibit 1) \$ 46,097,108

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

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

July 14, 2025

COLORADO COUNTY, TEXAS

Exhibit 4

*Statement of Revenues, Expenditures, and Change in Fund Balance
Governmental Funds
For the Year Ended December 31, 2024*

	General Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 13,618,125	\$ -	\$ 4,866,400	\$ 18,484,525
Intergovernmental	533,155	2,435,296	543,651	3,512,102
Licenses and permits	38,177	-	811,802	849,979
Charges for services	3,287,173	-	347,531	3,634,704
Fines and forfeitures	568,134	-	37,638	605,772
Investment income	750,825	196,213	656,399	1,603,437
Miscellaneous	290,104	-	68,017	358,121
Total revenues	<u>19,085,693</u>	<u>2,631,509</u>	<u>7,331,438</u>	<u>29,048,640</u>
Expenditures:				
Current:				
General administration	2,751,834	61,600	494,201	3,307,635
Financial administration	752,534	-	-	752,534
Judicial	2,207,924	-	43,155	2,251,079
Public safety	10,743,268	-	75,857	10,819,125
Public facilities	613,996	-	-	613,996
Public transportation	-	-	3,733,195	3,733,195
Conservation	117,630	-	-	117,630
Health and welfare	462,113	-	-	462,113
Capital outlay	1,157,116	2,373,696	937,770	4,468,582
Debt service:				
Principal	52,196	-	545,000	597,196
Interest and fiscal charges	-	-	80,629	80,629
Total expenditures	<u>18,858,611</u>	<u>2,435,296</u>	<u>5,909,807</u>	<u>27,203,714</u>
Excess of revenues over expenditures	<u>227,082</u>	<u>196,213</u>	<u>1,421,631</u>	<u>1,844,926</u>
Other Financing Sources (Uses):				
Transfers in	-	-	88,990	88,990
Transfers out	(88,990)	-	-	(88,990)
Total other financing sources (uses)	<u>(88,990)</u>	<u>-</u>	<u>88,990</u>	<u>-</u>
Change in fund balance	138,092	196,213	1,510,621	1,844,926
Fund balance - beginning	<u>8,368,474</u>	<u>333,591</u>	<u>8,598,883</u>	<u>17,300,948</u>
Fund balance - ending	<u>\$ 8,506,566</u>	<u>\$ 529,804</u>	<u>\$ 10,109,504</u>	<u>\$ 19,145,874</u>

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

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

Exhibit 4R

*Reconciliation of the Statement of Revenues, Expenditures and Change in
Fund Balance - Governmental Funds to Governmental Activities Statement of Activities
For the Year Ended December 31, 2024*

Change in fund balance - total governmental funds (Exhibit 4) \$ 1,844,926

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

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

Capital outlay	\$	4,468,582	
Capital contributions		850,579	
Depreciation expense		(3,111,693)	
Loss on disposal of capital assets		<u>(20,002)</u>	2,187,466

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect on premiums and similar items when debt is issued, whereas these amounts are amortized in the statement of activities.

Principal payments on bonds payable	\$	597,196	
Change in accrued interest		4,653	
Change in compensated absences		(154,986)	
Amortization of bond premium		<u>(3,292)</u>	443,571

The net change in net pension liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Net pension liability decreased	\$	2,012,778	
Deferred outflows decreased		(1,120,748)	
Deferred inflows increased		<u>(346,696)</u>	545,334

The net change in total OPEB liability, deferred outflows and deferred inflows is reported in the statement of activities but does not require the use of current resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Total OPEB liability increased	\$	(211,972)	
Deferred outflows increased		181,730	
Deferred inflows decreased		<u>9,434</u>	(20,808)

Because some property taxes receivable, judicial receivables and ambulance receivables will not be collected for several months after the County's fiscal year ends, they are not considered available revenues in the governmental funds. (59,631)

Change in net position of governmental activities (see Exhibit 2) \$ 4,940,858

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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025**

COLORADO COUNTY, TEXAS
Statement of Net Position - Fiduciary Funds
December 31, 2024

Exhibit 5

	<u>Custodial Funds</u>
Assets:	
Cash and temporary investments	\$ <u>4,448,228</u>
Total assets	<u>4,448,228</u>
Liabilities:	
Accounts payable	99,442
Held for others	3,861,632
Due to other governments	<u>202,430</u>
Total liabilities	<u>4,163,504</u>
Net Position:	
Individuals, organizations and other governments	<u>284,724</u>
Total net position	\$ <u><u>284,724</u></u>

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

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Statement of Change in Net Position - Fiduciary Funds
For the Year Ended December 31, 2024

Exhibit 6

	<u>Custodial Funds</u>
Additions:	
Tax collections for other governments	\$ 13,445,818
Held for others	1,246,628
Investment income	<u>27,756</u>
Total additions	<u>14,720,202</u>
Deductions:	
Payments to individuals	1,544,923
Payments to other governments	<u>13,647,455</u>
Total deductions	<u>15,192,378</u>
Net change in net position	(472,176)
Net position - beginning	<u>756,900</u>
Net position - ending	<u>\$ 284,724</u>

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

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Notes to the Financial Statements
For The Year Ended December 31, 2024

Note

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

July 14, 2025

COLORADO COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Colorado County, Texas (the "County") was established in 1836 by the Republic of Texas. Commissioners' Court is the level of government which has oversight responsibility and control over all activities of the County. The Commissioners' Court is composed of four commissioners, each elected from the four precincts in the County and the County Judge elected from the entire County. The members are elected by the public and have decision making authority, the power to designate management, the ability to influence operations and primary accountability for fiscal matters.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted account principles. Based upon the application of these criteria, the following is a brief review addressed in defining the County's reporting entity.

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

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report financial information on all of the nonfiduciary activities of the primary government. For the most part, interfund activity has been removed from these statements; however, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County has no business-type activities.

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The County has no enterprise funds.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Revenues from property and other taxes, grants and contracts, fees (charges for services), fines (including forfeitures), and interest associated with the current fiscal period are all considered to be susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Revenue from investments, including governmental external investment pools, is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt investments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool's short-term investments are those with remaining maturities of up to ninety days.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the County to refund all or part of the unused amount.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and 2) operating and capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS
Notes to the Financial Statements
For The Year Ended December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis Of Accounting, and Financial Statement Presentation - Continued

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

The County has presented the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

The *American Rescue Plan Fund* is the County's fund used to account for federally sourced revenue used to replace County revenue lost due to the COVID-19 public health emergency.

The County reports the following fiduciary funds:

The *Custodial Funds* account for assets that the government holds on behalf of others as their agent. The County's custodial funds include County Attorney Seizure, County Clerk, District Clerk, Justice of the Peace #2, Justice of the Peace #4, Sheriff, County Attorney and Tax Collector funds.

New Pronouncements

GASB issues statements on a routine basis with the intent to provide authoritative guidance on the preparation of financial statements and to improve governmental accounting and financial reporting of governmental entities. Management reviews these statements to ensure that preparation of its financial statements are in conformity with generally accepted accounting principles and to anticipate changes in those requirements. The following recent GASB Statements reflect the action and consideration of management regarding these requirements:

GASB Statement No. 100 "Accounting Changes and Error Corrections - an amendment to GASB Statement No. 62" was issued in June 2022. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2023.

GASB Statement No. 101 "Compensated Absences" was issued in June 2022. The statement was implemented and did not have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102 "Certain Risk Disclosures" was issued in December 2023. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2024.

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

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COLORADO COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements - Continued

GASB Statement No. 103 "Financial Reporting Model Improvements" was issued in April 2024. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 104 "Disclosure of Certain Capital Assets" was issued in September 2024. The management of the County does not expect the implementation of this standard to have a material effect on the financial statements of the County. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

Budgetary Data

The budget law of the State of Texas provides that amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in the funds, plus the anticipated revenues for the current year as estimated by the County Auditor. The legal level of budgetary control is at the category or line item level (salaries and wages and employee benefits, and operating expenditures) within departments of each fund. Any expenditure, which alters the total budgeted amounts of a fund must be approved by Commissioners' Court, and the budget amended. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Annual appropriated budgets are adopted for the General Fund, certain special revenue funds (Records Preservation Fund, Airport Fund, Road & Bridge Precinct Number 1 Fund, Road & Bridge Precinct Number 2 Fund, Road & Bridge Precinct Number 3 Fund, Road & Bridge Precinct Number 4 Fund, Security Fund, Law Library Fund, Justice Court Technology Fund and County and District Court Technology Fund), and the Debt Service Fund.

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

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

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

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

July 14, 2025

COLORADO COUNTY, TEXAS

Notes to the Financial Statements

For The Year Ended December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized. Encumbrances outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. As of December 31, 2024, the County had \$ 351,568 of outstanding encumbrances in the General Fund unassigned fund balance and \$ 153,191 in the Other Governmental Funds committed fund balance.

Cash and Investments

Cash and temporary investments include amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the County. For purposes of the cash flow statement, cash and temporary investments are considered cash equivalents. In accordance with GASB Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments are stated at fair value.

The County maintains cash that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and temporary investments under each fund's caption. Funds are allowed to exceed the amount of their equity in the pooled cash account. Funds with overdrawn accounts are disclosed as an interfund payable in the liability section of the balance sheet.

Property Taxes

Property taxes are levied as of October 1st of each year with statements prepared and mailed at that date or soon thereafter. The tax levy is based upon appraised property values as of each previous January 1st for all taxable property within the County. Payments are due and payable when taxes are levied and may be timely paid through January 31st. On February 1st, taxes become delinquent and subject to penalty and interest charges. After June 30th, any uncollected taxes are subject to tax suit and additional charges to offset related legal costs. The lien date for property taxes is July 1st.

The appraisal of property within the County is the responsibility of the Colorado County Appraisal District. The Texas Legislature established the Appraisal District and the related Appraisal Review Board in 1979 through the adoption of a comprehensive Property Tax Code. The Appraisal District is required under the Code to assess property at 100% of its appraised value. Real property is reappraised at least every four years. Under certain circumstances, taxpayers and taxing units including the County, may challenge orders of the Appraisal Review Board through various appeals and, if necessary, legal action.

Under the Code, the Commissioners' Court will continue to set annual tax rates on the property. The Code also provides that, if approved by the qualified voters in the Appraisal District, collection functions may be placed with the Appraisal District. The County bills and collects its property taxes and those of certain other taxing entities. Collections of those taxes pending distribution are accounted for in a custodial fund.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property Taxes - Continued

The County is permitted by Article VIII, Section 9 of the State of Texas Constitution to levy taxes up to \$ 0.80 per \$ 100 assessed valuation for general governmental services including payment of principal and interest on general long-term debt and maintenance of roads and bridges. Article 6790 of Vernon's Civil Statutes permits the County to collect an additional \$0.15 per \$ 100 valuation for road and bridge purposes. Article 7048a of Vernon's Civil Statutes permits the County to collect \$ 0.30 per \$ 100 valuation for road, bridge and flood control purposes.

The County's 2024 tax levy, supporting the 2025 fiscal period budget, totaled \$ 0.464913 per \$ 100 valuation and was comprised as follows:

General Fund	\$ 0.324247
Road and Bridge Funds	0.123500
Debt Service Fund	<u>0.017166</u>
Combined tax rate	<u>\$ 0.464913</u>

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All outstanding balances between funds are reported as "due to/from other funds". The County had no advances between funds. All activity between funds was for short-term cash flow requirements. See Note 4 for additional discussion of interfund receivables and payables.

Inventories and Prepaid Items

The County utilizes the consumption method to account for inventory and prepaid expenditures as incurred when purchased. Significant inventories are reported using the first-out method, with an offsetting reservation on the balance sheet since they do not constitute "available" assets. Inventories include bulk fuel, parts, and chemicals. Certain payments for prepaid services are recorded as prepaid items in government financial statements.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital Assets

Capital assets, which include land, construction in progress, vehicles and equipment, buildings and improvements, and infrastructure are reported in the governmental activities column in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their acquisition value on the date of donation. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the year ended December 31, 2024, no capitalized interest was included in the cost of capital assets under construction.

Assets capitalized have an original cost of \$ 5,000 or more and over two years of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Leased assets are depreciated over the lesser of the term of the related lease or the estimated useful lives of the assets. Estimated useful lives are as follows:

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

Compensated Absences

It is the County’s policy to permit employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability is matured as a result of employee resignation or retirement.

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

The liability for compensated absences disclosed in the financial statements represents accumulated vacation and compensatory time at December 31, 2024, computed at pay rates in effect at that time was \$ 386,543.

Deferred Outflows and Inflows of Resources

Guidance for deferred outflows of resources and deferred inflows of resources is provided by GASB No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position”. Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Further, GASB No. 65, “Items Previously Reported as Assets and Liabilities”, had an objective to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Pension Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

The fiduciary net position of the Colorado County Retiree Health Care Plan (the "Plan") has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from the Plan's total OPEB liability. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no assets as this is a pay-as-you-go plan.

Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as interest and fiscal charge expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt is reported as other financing resources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balance

The County's Commissioners' Court meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. The County's unassigned General Fund Balance is maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned General Fund Balance may only be appropriated by resolution of the County's Commissioners' Court. Fund Balance of the County may be committed for a specific source by formal action of the County's Commissioners' Court. Amendments or modifications of the committed fund balance must also be approved by formal action by the County's Commissioners' Court. When it is appropriate for fund balance to be assigned, the County's Commissioners' Court has delegated authority to the County Judge or the County Auditor. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended are as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

The *nonspendable* fund balance includes a portion of net resources that cannot be spent because of their form or because they must be maintained intact. Resources not in spendable form include inventories, prepaid expenditures and long-term receivables.

The *restricted* fund balance includes net resources that can be spent only for the specific purposes stipulated by constitution, external resource providers (creditors, grantors, and contributors), laws and regulations of other governments, or through enabling legislation. The enabling legislation authorizes the County to access, levy, charge or otherwise mandate payment of resources from external resource providers; those resources can be used only for the specific purposes stipulated in the legislation. The County's fee revenue generated through enabling legislations include auto registration fees, birth/death certificate fees, adult bond supervision fees, child abuse protection fees, court technology fees, election service fees, family protection fees, financial security fees, juvenile case management fees, law library fees, records archive fees, and records management and preservation fees reported under Non-Major Special Revenue Funds, and auto registration fees, certificates of title, and gross weight and axle fees reported under the Road & Bridge Precinct Funds.

The *committed* fund balance includes spendable net resources that can only be used for specific purposes pursuant to constraints imposed by formal Commissioners' Court actions, no later than the close of the fiscal year. These actions must be in the form of a resolution approved by Commissioners' Court. Those constraints remain binding unless removed or changed in the same manner employed to previously commit those resources. At December 31, 2024, the Commissioners' agreed to commit fund balances for the Airport Fund, each of the Road & Bridge Precinct Funds and Historical Commission Fund.

The *assigned* fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Such intent should be expressed by Commissioners' Court or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Commissioners' Court actions. At December 31, 2024, there are no assignments of fund balance.

The *unassigned* Fund Balance represents spendable net resources that have not been restricted, committed, or assigned to specific purposes. The general fund is the only fund that reports a positive unassigned fund balance amount.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balance - Continued

Governmental Fund Financial Statements:

The following schedule presents details of fund balance components at December 31, 2024:

	<u>General Fund</u>	<u>American Rescue Plan Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Activities</u>
Fund Balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 168,031	\$ 168,031
Prepaid expenditures	248,310	-	6,688	254,998
Restricted:				
Court improvements and operations	-	-	94,038	94,038
Debt service	-	-	209,216	209,216
Election services	-	-	5,852	5,852
Federal and state grants	-	529,804	-	529,804
Library services	-	-	163,445	163,445
Public safety services	-	-	70,852	70,852
Records management	-	-	1,030,483	1,030,483
County/District Attorney services	-	-	380,009	380,009
Committed:				
Airport operations	-	-	220,545	220,545
Public transportation	-	-	7,753,267	7,753,267
Historical preservation	-	-	7,078	7,078
Unassigned	<u>8,258,256</u>	<u>-</u>	<u>-</u>	<u>8,258,256</u>
Total fund balance	<u>\$ 8,506,566</u>	<u>\$ 529,804</u>	<u>\$ 10,109,504</u>	<u>\$ 19,145,874</u>

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets net of accumulated depreciation and the outstanding balances of any borrowing spent for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Position - Continued

	<u>Governmental Activities</u>
Net Position:	
Net investment in capital assets	\$ 24,648,091
Restricted:	
Public transportation	7,930,659
Other:	
Airport operations	220,545
County/District Attorney services	380,009
Court improvements and operations	100,226
Debt service	186,392
Election services	5,852
Federal and state grants	529,804
Historical preservations	7,078
Library services	163,445
Public safety services	70,852
Records management	1,030,983
Unrestricted	<u>10,823,172</u>
Total net position	<u>\$ 46,097,108</u>

NOTE 2 - DEPOSITS AND INVESTMENTS

The County classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less. Investments are classified as either short-term investments or investments. Short-term investments have a maturity of one year or less and investments are those that have a maturity of one year or more. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures.

Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a financial institution failure, the County’s deposits may not be returned to them. The County requires that all deposits with financial institutions be collateralized in an amount equal to 110 percent of uninsured balances.

At year-end, the carrying amount of the County's financial institution deposits, was \$ 27,896,517, while the financial institution balances totaled \$ 28,339,983. Of these balances, \$ 266,254 was covered by federal depository insurance coverage and \$ 28,073,729 was covered by collateral held by the County's agent in the County's name.

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NOTE 2 - DEPOSITS AND INVESTMENTS - Continued

Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the County to invest its funds under a written investment policy. The investment policy primarily emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity and also addresses the quality and capability of investment personnel. This investment policy defines what constitutes the legal list of investments allowed under the policy, which excludes certain instruments allowed under the Public Funds Investment Act.

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

The County’s Investment Officer submits an investment report quarterly to Commissioners’ Court. The report details the investment position and transactions of the County and the compliance of the investment portfolio as it relates to both the adopted investment strategy and Texas state law.

For the year ending December 31, 2024, the County did not have any investments.

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES

Receivables and Allowances

Receivables as of December 31, 2024, for the government’s individual governmental major and nonmajor funds, internal service funds, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Other Governmental Funds	Total Governmental Funds
Receivables:			
Taxes	\$ 8,435,964	\$ 3,683,123	\$ 12,119,087
Due from other governments	<u>2,230,642</u>	<u>951,775</u>	<u>3,182,417</u>
Gross receivables	10,666,606	4,634,898	15,301,504
Less allowance for Uncollectibles:			
Property taxes	<u>(496,935)</u>	<u>(236,212)</u>	<u>(733,147)</u>
Total net receivables	<u>\$10,169,671</u>	<u>\$ 4,398,686</u>	<u>\$14,568,357</u>

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NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Receivables From Other Governments

The County participates in a variety of federal and state programs from which it receives grants to, partially or fully, finance certain activities. In addition, the County receives entitlements from the State through the legislative actions and taxes collected by the State on behalf of the County (other taxes). All federal grants shown below are either direct or passed through state or local agencies and are reported on the financial statements as due from other governments.

Amounts due from federal, state, and local governments as of December 31, 2024 are summarized below:

	<u>Federal Grants</u>	<u>Other</u>	<u>Total</u>
Major Governmental Funds:			
General Fund	\$ 31,404	\$ 2,199,238	\$ 2,230,642
Other Governmental Funds	<u>181,814</u>	<u>769,961</u>	<u>951,775</u>
Total	\$ <u>213,218</u>	\$ <u>2,969,199</u>	\$ <u>3,182,417</u>

Judicial and Emergency Medical Service Receivables

Judicial and Emergency Medical Service receivables are reported in the governmental activities statement of net position. Since these receivables do not represent current available resources, they are not reported in the governmental funds balance sheet. The allowance for uncollectible receivables related to the County's various court assessments and emergency medical service is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectible as of December 31, 2024:

	<u>Gross Receivable</u>	<u>Allowance for Uncollectible Accounts</u>	<u>Net Receivable</u>
Judicial Receivables:			
Justice of the Peace	\$ 5,313,550	\$ (3,985,163)	\$ 1,328,387
County Courts	1,060,659	(795,494)	265,165
District Courts	2,292,393	(1,719,295)	573,098
Emergency Medical Service	<u>3,754,283</u>	<u>(2,770,934)</u>	<u>983,349</u>
Total	\$ <u>12,420,885</u>	\$ <u>(9,270,886)</u>	\$ <u>3,149,999</u>

Deferred Outflows and Inflows of Resources and Unearned Revenue

Governmental Funds

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of December 31, 2024, the various components of deferred inflows of resources and unearned revenue reported in the governmental funds were as follows:

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NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Deferred Inflows of Resources and Unearned Revenue - Continued

Governmental Funds - Continued

	General Fund	American Rescue Plan Fund	Other Governmental Funds	Total
Deferred Inflows of Resources:				
Current property taxes collected (October 1, 2024 Levy)	\$ 3,645,086	\$ -	\$ 1,585,258	\$ 5,230,344
Current property taxes receivable (October 1, 2024 Levy)	7,895,474	-	3,427,415	11,322,889
Delinquent property taxes receivable (October 1, 2023 and prior)	23,819	-	10,675	34,494
Unearned Revenue:				
Federal grants	-	1,366,420	-	1,366,420
Local grants	293,306	-	-	293,306
Total	<u>\$ 11,857,685</u>	<u>\$ 1,366,420</u>	<u>\$ 5,023,348</u>	<u>\$ 18,247,453</u>

Governmental Activities

Governmental activities defer the recognition of pension expense for contributions made from the measurement date to the current year end of December 31, 2024 and report these as deferred outflows of resources. Governmental activities also defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a deferred inflow of resources. Further, for governmental activities, like governmental funds, defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a liability (unearned revenue).

As of December 31, 2024, the various components of deferred outflows and inflows of resources and unearned revenue reported in the governmental activities were as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
Governmental Activities:			
Pension Related:			
Differences between expected and actual experience	\$ -	\$ 503,005	\$ -
Net differences between projected and actual investment earnings	207,834	-	-
Subsequent contributions	1,287,412	-	-

(continued)

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NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES AND UNEARNED REVENUES - Continued

Deferred Inflows of Resources and Unearned Revenue - Continued

Governmental Activities - Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
<u>Governmental Activities:</u>			
OPEB related:			
Differences between expected and actual experience	\$ 210,264	\$ 5,143	\$ -
Changes in assumptions	1,515	22,737	-
Current property taxes collected (October 1, 2024 Levy)	-	5,230,344	-
Current property taxes receivable (October 1, 2024 Levy)	-	11,322,889	-
Unearned Revenue:			
Federal grants	-	-	1,366,420
Local grants	-	-	293,306
Totals	<u>\$ 1,707,025</u>	<u>\$ 17,084,118</u>	<u>\$ 1,659,726</u>

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at December 31, 2024 consisted of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>12-31-24</u>
General Fund	American Rescue Plan Fund	\$ <u>180,142</u>
Total		\$ <u>180,142</u>

Interfund receivables and payables represent short-term borrowings primarily for cash flow purposes. These include short-term borrowings for reimbursement grants and some revenue or expenditures/expense adjustments between funds at or near year-end.

Interfund transfers for the year ended December 31, 2024 consisted of the following individual fund transfers in and transfers out:

<u>Transferring Fund</u>	<u>Receiving Fund</u>	<u>Amounts</u>
General Fund	Other Governmental Funds	\$ <u>88,990</u>
Total		\$ <u>88,990</u>

The Commissioners' Court approved these transfers, as transfers of operational funds to cover planned expenditures.

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NOTE 5 - CAPITAL ASSETS

Capital Transactions

	Balance 01-01-24	Additions	Retirements	Adjustments & Transfers	Balance 12-31-24
Governmental Activities:					
Capital Assets, Not Depreciated:					
Land	\$ 3,280,344	\$ -	\$ (20,002)	\$ -	\$ 3,260,342
Construction in progress	-	2,479,095	-	-	2,479,095
Total capital assets not being depreciated	3,280,344	2,479,095	(20,002)	-	5,739,437
Capital Assets, Being Depreciated:					
Buildings and improvements	25,357,295	1,295,840	-	-	26,653,135
Furniture, equipment and vehicles	16,684,921	698,293	(745)	-	17,382,469
Infrastructure	95,129,253	845,933	(1,990)	-	95,973,196
Total capital assets being depreciated	137,171,469	2,840,066	(2,735)	-	140,008,800
Less Accumulated Depreciation For:					
Buildings and improvements	16,827,554	1,470,159	-	-	18,297,713
Furniture, equipment and vehicle	11,167,810	878,087	(745)	-	12,045,152
Infrastructure	86,719,116	763,447	(1,990)	-	87,480,573
Total accumulated depreciation	114,714,480	3,111,693	(2,735)	-	117,823,438
Total capital assets being depreciated, net	22,456,989	(271,627)	-	-	22,185,362
Governmental activities capital assets, net	\$ 25,737,333	\$ 2,207,468	\$ (20,002)	\$ -	\$ 27,924,799

During the year ended December 31, 2024, the County received roads and equipment totaling \$ 850,579.

Depreciation expense was charged as direct expense to functional categories of the County as follows:

	12-31-24
Governmental Activities:	
General government	\$ 25,946
Judicial	2,352
Public safety	976,667
Public facilities	542,456
Public transportation	1,563,531
Health and welfare	741
Total governmental activities	\$ 3,111,693

Construction Commitments

There were no construction commitments as of December 31, 2024.

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NOTE 6 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE

Accounts and accrued liabilities payable as of December 31, 2024, for the government’s individual governmental major and nonmajor funds in the aggregate are as follows:

	General Fund	Other Governmental Funds	Total
Accounts and accrued liabilities payable:			
Vendors	\$ 409,994	\$ 140,003	\$ 549,997
Accrued compensation	263,728	38,178	301,906
Other governments	194,085	-	194,085
Due to others	<u>360</u>	<u>-</u>	<u>360</u>
 Total	 <u>\$ 868,167</u>	 <u>\$ 178,181</u>	 <u>\$ 1,046,348</u>

NOTE 7 - LONG-TERM DEBT

Certificate of Obligation Bonded Debt

Certificates of obligations payable at December 31, 2024, are summarized as follows:

	Interest Rate %	Series Dates Maturity	Callable	Bonds Outstanding 12-31-24
Combination Tax and Revenue Bonds, Series 2012	2.28	2018	2025	\$ 150,000
Limited Tax Refunding Bonds Series 2019	2.08	2019	2031	<u>2,725,000</u>
 Total				 <u>\$ 2,875,000</u>

Certificates of obligation bond transactions for the year ended December 31, 2024 were as follows:

Bonds outstanding, January 1, 2024	\$ 3,420,000
Maturities	<u>(545,000)</u>
 Bonds outstanding, December 31, 2024	 <u>\$ 2,875,000</u>

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NOTE 7 - LONG-TERM DEBT - Continued

Certificate of Obligation Bonded Debt - Continued

The bond ordinances require that a tax be levied sufficient to pay current interest and create a sinking fund of not less than the amount to pay current principal and interest. The current year tax levy was set to utilize the excess fund balance above the bond ordinance requirement. For the year ended December 31, 2024, the amount of ad valorem taxes collected for interest and sinking were \$ 629,833, while the debt service requirements for principal and interest was \$ 625,229. The bond resolutions provide no express remedies in the event of default and make no provision for acceleration of maturity of the bonds.

The following is a summary of certificate of obligation bond requirements by year as of December 31, 2024:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	\$ 555,000	\$ 64,368	\$ 619,368
2026	585,000	51,736	636,736
2027	595,000	38,690	633,690
2028	600,000	25,422	625,422
2029	180,000	12,042	192,042
2030-2031	<u>360,000</u>	<u>12,042</u>	<u>372,042</u>
Total	<u>\$ 2,875,000</u>	<u>\$ 204,300</u>	<u>\$ 3,079,300</u>

Bonds payable are liquidated through the debt service fund. Compensated absences are liquidated through the general fund and other non-major governmental funds.

Notes Payable

In September 2023, the County was approved for a loan for \$ 455,961 with an interest rate of 0.00%. The proceeds of this loan were used to purchase equipment for EMS. The County is required to make twelve monthly payments of \$ 2,107 beginning in January 2024 and the remaining forty-eight payments of \$ 8,973 beginning in January 2025.

Aggregate maturities of these notes payable for the years subsequent to December 31, 2024 are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	\$ 107,671	\$ -	\$ 107,671
2026	107,671	-	107,671
2027	107,671	-	107,671
2028	<u>80,752</u>	<u>-</u>	<u>80,752</u>
Total	<u>\$ 403,765</u>	<u>\$ -</u>	<u>\$ 403,765</u>

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NOTE 7 - LONG-TERM DEBT - Continued

Changes in Long-Term Debt

Transactions for the year ended December 31, 2024 are summarized as follows:

	<u>Balance</u> <u>01-01-24</u>	<u>Issues or</u> <u>Additions</u>	<u>Payments or</u> <u>Expenditures</u>	<u>Balance</u> <u>12-31-24</u>	<u>Due Within</u> <u>One Year</u>
Governmental Activities:					
Bonds payable	\$ 3,420,000	\$ -	\$ (545,000)	\$ 2,875,000	\$ 555,000
Bond discount	(5,349)	-	3,292	(2,057)	(2,057)
Notes payable	455,961	-	(52,196)	403,765	107,671
Compensated absences	231,557	397,183	(242,197)	386,543	239,422
Net pension liability	3,250,187	4,769,394	(6,782,172)	1,237,409	-
Total OPEB liability	<u>197,428</u>	<u>237,634</u>	<u>(25,662)</u>	<u>409,400</u>	<u>-</u>
Total governmental activities	<u>\$ 7,549,784</u>	<u>\$ 5,404,211</u>	<u>\$ (7,643,935)</u>	<u>\$ 5,310,060</u>	<u>\$ 900,036</u>

Bonded debt is funded primarily by property taxes from the Debt Service Fund. Compensated absences are payable by the fund in which the individual positions are budgeted. General Fund and the various special revenue funds have been used to fund current pension and OPEB costs.

NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN

Plan Description - The County provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of more than 870 non-traditional defined benefit plans. TCDRS in the aggregate issues a annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 79768-2034.

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

All eligible employees of the County are required to participate in TCDRS.

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

The plan provisions are adopted by Commissioners' Court of the County, within the options available in the state statutes governing TCDRS. Plan provisions for the County were as follows:

	<u>Plan Year 2024</u>	<u>Plan Year 2023</u>
Employee deposit rate	7.00%	7.00%
Employer deposit rate	13.00%	13.00%
Matching ratio (County to employee)	2 to 1	2 to 1
Years required for vesting	8	8
Service retirement eligibility (expressed as age/years of service)	60/8, 0/20	60/8, 0/20

Employees Covered by Benefit Terms:

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	110
Inactive employees entitled to but not yet receiving benefits	229
Active employees	<u>215</u>
	<u>554</u>

Contributions - The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee compensation, and the employer matching percentages are either 100%, 150%, 200% or 250%, both as adopted by the governing body of the employer. Under the state laws governing TCDRS, the contribution rate for each employer is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. Participating employers are required to contribute at the actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience. In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

Employees of the County were required to contribute 7.00% of their annual compensation during the fiscal year. The County's required contribution rates of 12.39% and 12.38% in calendar years 2024 and 2023, respectively. The County's contributions to TCDRS for the year ended December 31, 2024 were \$ 1,287,412.

Net Pension Liability - The County's Net Pension Liability was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2023 financial reporting metrics are the same as those used in the December 31, 2023 actuarial valuation analysis for the County.

Following is a description of the assumptions used in the December 31, 2023 actuarial valuation analysis for the County. This information may also be found in the Colorado County December 31, 2023 Summary Valuation Report.

Economic Assumptions:

TCDRS System-Wide Economic Assumptions

Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%

The assumed long-term investment return of 7.50% is net after investment and administrative expenses and is expected to enable the system to credit each employer's Subdivision Accumulation Fund (SAF) with a nominal annual rate of 7.50% on the combined Employee Savings Fund (ESF) and SAF funds, less the amount credited to the County's ESF. Under the TCDRS Act, the ESF is credited with a nominal annual rate of 7.00%. It is assumed interest will be credited at the nominal annual rate of 7.50% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.50% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.70% per year for a career employee.

Employer Specific Economic Assumptions

Growth in membership	0.00%
Payroll growth	3.00%

The payroll growth assumption is for the aggregate covered payroll of an employer.

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers are based on January 2024 information for a 10-year time horizon.

The valuation assumption for long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. 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 ⁽¹⁾	Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.20%, per Cliffwater's 2024 capital market assumptions

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

Discount Rate - The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not include in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance as of December 31, 2022	\$ 43,711,887	\$ 40,461,700	\$ 3,250,187
Changes for the Year:			
Service cost	1,100,390	-	1,100,390
Interest on total pension liability ⁽¹⁾	3,333,940	-	3,333,940
Effect of plan changes ⁽²⁾	311,712	-	311,712
Effect of economic/demographic gains or losses	(574,009)	-	(574,009)
Effect of assumptions changes or inputs	-	-	-
Refunds of contributions	(154,206)	(154,206)	-
Employer contributions	-	1,140,942	(1,140,942)
Member contributions	-	614,355	(614,355)
Net investment income	-	4,445,109	(4,445,109)
Benefit payment,	(1,770,338)	(1,770,338)	-
Administrative expense	-	(23,352)	23,352
Other changes ⁽³⁾	-	7,757	(7,757)
Balance as of December 31, 2023	<u>\$ 45,959,376</u>	<u>\$ 44,721,967</u>	<u>\$ 1,237,409</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity Analysis - The following presents the net pension liability of the county, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate of 1 percentage-point lower (6.60%) or 1 percentage-point higher (8.60%) than the current rate:

	1% Decrease In Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase In Discount Rate (8.60%)
Total pension liability	\$ 51,652,798	\$ 45,959,376	\$ 41,183,467
Fiduciary net position	<u>44,721,967</u>	<u>44,721,967</u>	<u>44,721,967</u>
Net pension liability / (asset)	<u>\$ 6,930,831</u>	<u>\$ 1,237,409</u>	<u>\$ (3,538,500)</u>

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NOTE 8 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM PENSION PLAN - Continued

	Year Ended <u>12-31-24</u>
<i>Pension Expense:</i>	
Service cost	\$ 1,100,390
Interest on total pension liability ⁽¹⁾	3,333,940
Effect of plan changes	311,712
Administrative expenses	23,352
Member contributions	(614,355)
Expected investment return net of investment expenses	(3,068,194)
Recognition of deferred inflows/outflows of resources:	
Recognition of economic/demographic gains or losses	(89,372)
Recognition of assumption changes or inputs	464,861
Recognition of investment gains or losses	(712,799)
Other ⁽²⁾	<u>(7,757)</u>
Pension expense	\$ <u>741,778</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.
⁽²⁾ Related to allocation of system-wide items.

Deferred Inflows and Outflows - At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ -	\$ 503,005
Net difference between projected and actual investment earnings	207,834	-
Contributions subsequent to the measurement date ⁽³⁾	<u>1,287,412</u>	<u>-</u>
Totals	\$ <u>1,495,246</u>	\$ <u>503,005</u>

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expenses as follows:

<u>Year Ended December 31,</u>	
2025	\$ (448,188)
2026	(309,541)
2027	737,941
2028	(275,383)
2029	-
Thereafter ⁽⁴⁾	-

⁽³⁾ Any eligible employer contributions were made subsequent to the measurement date through the employer's fiscal year end, the employer should reflect these contributions, adjusted as outlined in GASB No. 71.
⁽⁴⁾ Total remaining balance to be recognized in future years, if any. Note that additional deferred inflows and outflows of resources may impact these numbers.

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NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Contributions - Local Government Code Section 157.102 assigns to Commissioners' Court the authority to establish and amend contribution requirements of the plan members. The County may contribute all, part of, or none of the premium payment. The County's contribution, if any, will be determined annually by Commissioners' Court during the County budget process and will be effective on a fiscal year basis. The County does not contribute toward the cost of coverage for retirees who do not meet the eligibility requirements. The County pays no more for retiree healthcare than the premium it pays for active employees for each rate tier structure (retiree only, retiree + spouse, retiree + child, retiree + children, retiree + family).

The plan is funded on a pay-as-you-go basis. For the year ended December 31, 2024, the total benefit payments made to the plan was \$ 18,542.

Total OPEB Liability - The County's total OPEB liability of \$ 197,428 was measured as of December 31, 2024 utilizing the actuarial valuation performed as of December 31, 2024.

Actuarial assumptions and other inputs - The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Individual Entry Age
Discount rate	4.31%
Inflation	2.50%
Salary increases	3.50%
Health care trend rates	Level 4.50%

The RP-2014 Total Mortality Tables are used with the ultimate rates of Scale MP-2021.

The actuarial assumptions used in the December 31, 2022 valuation were based on the experience study covering the four-year period ending December 31, 2017, as conducted for the Texas County and District Retirement System.

Discount Rate - For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on S&P municipal bond 20 year grade rate index as of the measurement date. For the purpose of this valuation, the municipal bond rate is 4.31%. The discount rate was 2.12% as of the prior measurement date.

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NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Plan Description - The County's defined benefit OPEB plan, Colorado County Retiree Health Care Plan (CCRHCP), provides medical benefits to plan members of the County. CCRHCP is a single-employer defined benefit OPEB plan administered by the County. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioners' Court. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided - Plan participants are full-time regular employees who, at the time they leave County employment, are:

- 1. Eligible for retirement benefits under Texas County and District Retirement guidelines, and
- 2. Have a total of 20 years of service with the County, of which at least 8 years are continuous service, and
- 3. Are covered under the County group health insurance program at the time of the separation, and
- 4. Are not Medicare eligible.

Coverage for dependents who are not Medicare eligible and who are participants in the County's group health insurance plan at the time of the employee's separation may also be continued. In the event of the retiree's death, covered dependents may continue coverage until they become Medicare eligible provided they make required premium payments on a timely basis. Dental and life insurance benefits are also available to the retiree at the retiree's cost. The life insurance benefit is a level \$10,000. Any dependent coverage the retiree may have will be at the retiree's cost.

The following table provides a summary of the number of participants in the plan as of December 31, 2024:

Inactive plan members or beneficiaries currently receiving benefits	4
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>161</u>
	<u><u>165</u></u>

Contributions - Local Government Code Section 157.102 assigns to Commissioners' Court the authority to establish and amend contribution requirements of the plan members. The County may contribute all, part of, or none of the premium payment. The County's contribution, if any, will be determined annually by Commissioners' Court during the County budget process and will be effective on a fiscal year basis. The County does not contribute toward the cost of coverage for retirees who do not meet the eligibility requirements. The County pays no more for retiree healthcare than the premium it pays for active employees for each rate tier structure (retiree only, retiree + spouse, retiree + child, retiree + children, retiree + family).

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NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

The plan is funded on a pay-as-you-go basis. For the year ended December 31, 2024, the total benefit payments made to the plan was \$ 25,662.

Total OPEB Liability - The County's total OPEB liability of \$ 409,400 was measured as of December 31, 2024 utilizing the actuarial valuation performed as of December 31, 2024.

Actuarial assumptions and other inputs - The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Individual Entry Age
Discount rate	4.28%
Inflation	2.50%
Salary increases	3.50%
Health care trend rates	Level 4.50%

The RP-2014 Total Mortality Tables are used with the ultimate rates of Scale MP-2021.

The actuarial assumptions used in the December 31, 2024 valuation were based on the experience study covering the four-year period ending December 31, 2017, as conducted for the Texas County and District Retirement System.

Discount Rate - For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on S&P municipal bond 20 year grade rate index as of the measurement date. For the purpose of this valuation, the municipal bond rate is 4.28%. The discount rate was 4.31% as of the prior measurement date.

Changes in Total OPEB Liability - The changes in the total OPEB liability as of December 31, 2024 are as follows:

	<u>Total OPEB Liability</u>
Service cost	\$ 12,499
Interest on total OPEB liability	8,495
Differences between expected and actual experience	214,895
Changes in assumptions	1,745
Benefit payments	<u>(25,662)</u>
Net change in total OPEB liability	211,972
Total OPEB liability, December 31, 2023	<u>197,428</u>
Total OPEB liability, December 31, 2024	<u>\$ <u>409,400</u></u>

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NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the County, calculated using the discount rate of 4.28%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate of 1 percentage-point lower (3.28%) or 1 percentage-point higher (5.28%) than the current rate:

	1% Decrease In Discount Rate (3.28%)	Discount Rate (4.28%)	1% Increase In Discount Rate (5.28%)
Total OPEB liability	\$ 474,668	\$ 409,400	\$ 356,835

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the County, calculated using the healthcare cost trend rate of 4.50%, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate of 1 percentage-point lower (3.50%) or 1 percentage-point higher (5.50%) than the current rate:

	1% Decrease In Trend Rate (3.50%)	Trend Rate (4.50%)	1% Increase In Trend Rate (5.50%)
Total OPEB liability	\$ 390,222	\$ 409,400	\$ 432,832

<i>OPEB Expense:</i>	Year ended 12-31-23
Service cost	\$ 12,499
Interest on the total OPEB liability	8,495
Difference between expected and actual experience	31,943
Changes in assumptions or other inputs	<u>(6,467)</u>
OPEB expense	<u>\$ 46,470</u>

Deferred Inflows and Outflows - At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 210,264	\$ 5,143
Changes in assumptions	<u>1,515</u>	<u>22,737</u>
Totals	<u>\$ 211,779</u>	<u>\$ 27,880</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
Notes to the Financial Statements
For The Year Ended December 31, 2024

NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

The County did not have any contributions subsequent to the measurement date due to the measurement date and the date of this report both ending as of December 31, 2024.

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended</u> <u>December 31,</u>	
2025	\$ 25,476
2026	25,947
2027	29,397
2028	29,154
2029	28,543
Thereafter	45,382

NOTE 10 - CONTINGENCIES

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. Such lawsuits include various civil claims that are currently between the stages of discovery and pleadings. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County.

NOTE 11 - GRANTS, ENTITLEMENTS AND SHARED REVENUES

During the year ended December 31, 2024, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund and various special revenue funds. For the most part, these grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. The federal financial assistance programs are covered by the requirements of the Single Audit Act and the Uniform Guidance.

The state financial assistance programs are covered by the State of Texas Single Audit Circular (Texas Grant Management Standards). A single audit was performed on the federal financial assistance programs as the federal financial assistance programs met the \$ 750,000 threshold, while the state financial assistance programs did not.

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

Notes to the Financial Statements

For The Year Ended December 31, 2024

NOTE 12 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, business interruption, errors and omissions, injuries to employees, employee health benefits and other claims of various natures. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (the "Pool") which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported from unsettled or incurred but not reported, are believed to be insignificant to the County's basic financial statement. For the year ended December 31, 2024, there were no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage. Any losses reported but unsettled or incurred and not reported are believed to be insignificant to the County's basic financial statements.

NOTE 13 - EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through June 25, 2025, the date which the financial statements were available to be issued.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

**REQUIRED SUPPLEMENTARY
INFORMATION**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



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

Exhibit 7

*Schedule of Revenues, Expenditures, and Change In Fund Balance -
Budget and Actual - General Fund
For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,517,500	\$ 12,517,500	\$ 13,618,125	\$ 1,100,625
Intergovernmental	3,690,400	685,400	533,155	(152,245)
Licenses and permits	37,500	37,500	38,177	677
Charges for services	2,746,250	2,801,250	3,287,173	485,923
Fines and forfeitures	618,000	618,000	568,134	(49,866)
Investment income	600,000	950,000	750,825	(199,175)
Miscellaneous	122,800	122,800	290,104	167,304
Total revenues	<u>20,332,450</u>	<u>17,732,450</u>	<u>19,085,693</u>	<u>1,353,243</u>
Expenditures:				
Current:				
General administration	3,262,191	3,262,191	2,751,834	510,357
Financial administration	900,606	900,606	752,534	148,072
Judicial	2,493,527	2,493,527	2,207,924	285,603
Public safety	12,798,639	9,798,639	10,743,268	(944,629)
Public facilities	672,539	672,539	613,996	58,543
Conservation	131,679	131,679	117,630	14,049
Health and welfare	614,334	614,334	462,113	152,221
Capital outlay	835,500	1,235,500	1,157,116	78,384
Debt Service:				
Principal	-	-	52,196	(52,196)
Total expenditures	<u>21,709,015</u>	<u>19,109,015</u>	<u>18,858,611</u>	<u>250,404</u>
Excess (deficiency) of revenues over expenditures	<u>(1,376,565)</u>	<u>(1,376,565)</u>	<u>227,082</u>	<u>1,603,647</u>
Other Financing Uses:				
Transfers out	(70,000)	(70,000)	(88,990)	(18,990)
Total other financing uses	<u>(70,000)</u>	<u>(70,000)</u>	<u>(88,990)</u>	<u>(18,990)</u>
Change in fund balance	(1,446,565)	(1,446,565)	138,092	1,584,657
Fund balance - beginning	<u>8,368,474</u>	<u>8,368,474</u>	<u>8,368,474</u>	-
Fund balance - ending	<u>\$ 6,921,909</u>	<u>\$ 6,921,909</u>	<u>\$ 8,506,566</u>	<u>\$ 1,584,657</u>

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

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COLORADO COUNTY, TEXAS

Texas County and District Retirement System

Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios

For the Last Ten Measurement Years Ended December 31,

	2023	2022	2021	2020
Total Pension Liability:				
Service cost	\$ 1,100,390	\$ 1,071,763	\$ 1,003,528	\$ 892,782
Interest on total pension liability	3,333,940	3,156,998	2,867,237	2,676,791
Effect of plan changes	311,712	-	1,473,293	-
Effect of assumption changes or inputs	-	-	(142,685)	2,049,694
Effect of economic/demographic (gains) or losses	(574,009)	(144,998)	88,107	244,044
Benefit payments/refunds of contributions	(1,924,544)	(1,648,930)	(1,444,954)	(1,147,271)
Net Change in Total Pension Liability	2,247,489	2,434,833	3,844,526	4,716,040
Total Pension Liability - beginning	43,711,887	41,277,054	37,432,528	32,716,488
Total Pension Liability - ending (a)	\$ 45,959,376	\$ 43,711,887	\$ 41,277,054	\$ 37,432,528
Fiduciary Net Position:				
Employer contributions	\$ 1,140,942	\$ 1,099,791	\$ 937,164	\$ 928,353
Member contributions	614,355	583,227	546,685	541,545
Investment income net of investment expense	4,445,109	(2,519,540)	7,730,337	3,265,027
Benefit payments/refunds of contributions	(1,924,544)	(1,648,930)	(1,444,954)	(1,147,271)
Administrative expenses	(23,352)	(23,711)	(23,226)	(25,737)
Other	7,757	40,674	10,788	12,679
Net Change in Fiduciary Net Position	4,260,267	(2,468,489)	7,756,794	3,574,596
Fiduciary Net Position - beginning	40,461,700	42,930,189	35,173,395	31,598,799
Fiduciary Net Position - ending (b)	\$ 44,721,967	\$ 40,461,700	\$ 42,930,189	\$ 35,173,395
Net Pension Liability/(Asset), ending (a)-(b)	\$ 1,237,409	\$ 3,250,187	\$ (1,653,135)	\$ 2,259,133
Fiduciary Net Position as a Percentage of Total Pension Liability	97.31%	92.56%	104.00%	93.96%
Pensionable covered payroll	\$ 8,776,499	\$ 8,331,813	\$ 7,809,779	\$ 7,736,362
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	14.10%	39.01%	(21.17%)	29.20%

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

Exhibit 8

2019	2018	2017	2016	2015	2014
\$ 875,414	\$ 843,016	\$ 853,142	\$ 836,962	\$ 773,517	\$ 761,630
2,477,862	2,320,499	2,170,299	1,979,662	1,840,828	1,710,490
151,471	-	-	-	67,051	-
-	-	140,390	-	259,033	-
55,941	(184,870)	(304,240)	(5,710)	(321,956)	(378,403)
<u>(1,097,969)</u>	<u>(1,039,762)</u>	<u>(952,208)</u>	<u>(850,145)</u>	<u>(704,127)</u>	<u>(598,520)</u>
2,462,719	1,938,883	1,907,383	1,960,769	1,914,346	1,495,197
<u>30,253,769</u>	<u>28,314,886</u>	<u>26,407,503</u>	<u>24,446,734</u>	<u>22,532,388</u>	<u>21,037,191</u>
<u>\$ 32,716,488</u>	<u>\$ 30,253,769</u>	<u>\$ 28,314,886</u>	<u>\$ 26,407,503</u>	<u>\$ 24,446,734</u>	<u>\$ 22,532,388</u>
\$ 906,348	\$ 857,019	\$ 823,098	\$ 774,297	\$ 743,592	\$ 697,017
528,707	499,932	480,145	451,679	432,322	402,904
4,410,498	(500,431)	3,407,625	1,574,645	(144,583)	1,312,625
(1,097,969)	(1,039,762)	(952,208)	(850,145)	(704,127)	(598,520)
(24,079)	(21,574)	(17,990)	(17,101)	(15,190)	(15,490)
<u>15,943</u>	<u>12,168</u>	<u>4,534</u>	<u>141,090</u>	<u>(14,179)</u>	<u>(116,887)</u>
4,739,448	(192,648)	3,745,204	2,074,465	297,835	1,681,649
<u>26,859,351</u>	<u>27,051,999</u>	<u>23,306,795</u>	<u>21,232,330</u>	<u>20,934,495</u>	<u>19,252,846</u>
<u>\$ 31,598,799</u>	<u>\$ 26,859,351</u>	<u>\$ 27,051,999</u>	<u>\$ 23,306,795</u>	<u>\$ 21,232,330</u>	<u>\$ 20,934,495</u>
<u>\$ 1,117,689</u>	<u>\$ 3,394,418</u>	<u>\$ 1,262,887</u>	<u>\$ 3,100,708</u>	<u>\$ 3,214,404</u>	<u>\$ 1,597,893</u>
96.58%	88.78%	95.54%	88.26%	86.85%	92.91%
\$ 7,552,964	\$ 7,141,886	\$ 6,859,208	\$ 6,452,554	\$ 6,176,023	\$ 5,755,766
14.80%	47.53%	18.41%	48.05%	52.05%	27.76%

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Texas County and District Retirement System
Schedule of Employer Contributions
For the Ten Years Ended December 31,

Exhibit 9

	<u>Actuarially Determined Contribution⁽¹⁾</u>	<u>Actual Employer Contribution⁽¹⁾</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll⁽²⁾</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2015	\$ 743,592	\$ 743,592	\$ -	\$ 6,176,023	12.0%
2016	766,563	774,297	(7,734)	6,452,554	12.0%
2017	790,181	823,098	(32,917)	6,859,208	12.0%
2018	812,747	857,019	(44,272)	7,141,866	12.0%
2019	824,028	906,507	(82,479)	7,552,964	12.0%
2020	849,453	928,353	(78,900)	7,736,362	12.0%
2021	857,514	937,174	(79,660)	7,809,778	12.0%
2022	1,099,799	1,099,799	-	8,331,813	13.2%
2023	1,087,408	1,140,945	(53,537)	8,776,499	13.0%
2024	1,227,003	1,287,412	(60,409)	9,903,171	13.0%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.
⁽²⁾ Payroll is calculated based on contributions as reported to TCDRS.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



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

July 14, 2025

COLORADO COUNTY, TEXAS

Total OPEB Liability and Related Ratios

Colorado County Retiree Health Care Plan

For the Last Ten Measurement Years Ended December 31,

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB liability:				
Service cost	\$ 12,499	\$ 12,499	\$ 18,447	\$ 18,447
Interest	8,495	8,541	4,120	3,844
Differences between expected and actual experiences	214,895	-	42,783	-
Changes in assumptions or other inputs	1,745	-	(37,048)	-
Benefit payments	<u>(25,662)</u>	<u>(18,542)</u>	<u>(18,542)</u>	<u>-</u>
Net change in total OPEB liability	211,972	2,498	9,760	22,291
Total OPEB liability - beginning	<u>197,428</u>	<u>194,930</u>	<u>185,170</u>	<u>162,879</u>
Total OPEB liability - ending	<u>\$ 409,400</u>	<u>\$ 197,428</u>	<u>\$ 194,930</u>	<u>\$ 185,170</u>
Covered-employee payroll	<u>\$ 8,085,362</u>	<u>\$ 6,752,177</u>	<u>\$ 6,752,177</u>	<u>\$ 6,199,266</u>
Total OPEB liability as a percentage of covered-employee payroll	<u>5.06%</u>	<u>2.92%</u>	<u>2.89%</u>	<u>2.99%</u>

There are no assets accumulated in a trust that meets the criteria of GASB to pay related benefits for the OPEB plan.

Notes to schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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Exhibit 10

<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 14,978	\$ 14,978	\$ 14,388
7,477	6,003	5,767
(18,828)	-	-
(8,148)	-	-
<u>-</u>	<u>-</u>	<u>-</u>
(4,521)	20,981	20,155
<u>167,400</u>	<u>146,419</u>	<u>126,264</u>
\$ <u>162,879</u>	\$ <u>167,400</u>	\$ <u>146,419</u>
\$ <u>6,199,266</u>	\$ <u>5,857,109</u>	\$ <u>5,857,109</u>
<u>2.63%</u>	<u>2.86%</u>	<u>2.50%</u>

July 14, 2025

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

County Attorney Forfeiture Fund - This fund is used to account for forfeitures awarded as part of Article 59.06 of the code of Criminal Procedures and may be disbursed solely for expenditures of office.

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

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

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

Colorado County Fairgrounds Fund - This fund is used to account for the County's revenues and expenditures related to the operation and maintenance of the County fairgrounds.

Community Development Fund - This fund is used to account for the Community Development Block Grant received through the Texas General Land Office.

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

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

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

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

Election Services Contract Fund - This fund is used to account for revenues and expenditures related to the costs to conduct and supervise a political subdivision's election.

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

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

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

Debt Service Funds

Debt service funds account for the accumulation of resources from governmental resources and the payments of general obligation debt principal, interest and related costs.

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

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

July 14, 2025

COLORADO COUNTY, TEXAS

*Combining Balance Sheet - Nonmajor Governmental Funds
December 31, 2024*

	<u>Special</u>		
	<u>County Attorney Forfeiture Fund</u>	<u>Records Preservation Fund</u>	<u>Airport Fund</u>
Assets:			
Cash and temporary investments	\$ 364,017	\$ 1,030,645	\$ 220,863
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Prepaid expenditures	-	500	-
Total assets	<u>\$ 364,017</u>	<u>\$ 1,031,145</u>	<u>\$ 220,863</u>
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ 1,130	\$ 162	\$ 318
Due to other funds	-	-	-
Total liabilities	<u>1,130</u>	<u>162</u>	<u>318</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balance:			
Nonspendable	-	500	-
Restricted	362,887	1,030,483	-
Committed	-	-	220,545
Total fund balance	<u>362,887</u>	<u>1,030,983</u>	<u>220,545</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 364,017</u>	<u>\$ 1,031,145</u>	<u>\$ 220,863</u>

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

July 14, 2025

Exhibit 11
Page 1 of 3

Revenue Funds

Sheriff Forfeiture Fund	Colorado County Fairgrounds Fund	Community Development Fund	Road & Bridge Precinct Number 1 Fund	Road & Bridge Precinct Number 2 Fund	Road & Bridge Precinct Number 3 Fund
\$ 22,784	\$ 4,083	\$ 108,142	\$ 2,158,392	\$ 1,760,735	\$ 2,579,705
-	-	-	755,751	763,652	878,964
-	-	181,814	168,096	169,853	195,501
-	-	-	57,047	50,845	35,632
-	-	-	-	-	-
<u>\$ 22,784</u>	<u>\$ 4,083</u>	<u>\$ 289,956</u>	<u>\$ 3,139,286</u>	<u>\$ 2,745,085</u>	<u>\$ 3,689,802</u>
\$ -	\$ 614	\$ 109,814	\$ 22,949	\$ 13,567	\$ 19,742
-	-	180,142	-	-	-
-	614	289,956	22,949	13,567	19,742
-	-	-	1,100,785	1,112,293	1,280,249
-	-	-	1,100,785	1,112,293	1,280,249
-	-	-	57,047	50,845	35,632
22,784	3,469	-	-	-	-
-	-	-	1,958,505	1,568,380	2,354,179
<u>22,784</u>	<u>3,469</u>	<u>-</u>	<u>2,015,552</u>	<u>1,619,225</u>	<u>2,389,811</u>
<u>\$ 22,784</u>	<u>\$ 4,083</u>	<u>\$ 289,956</u>	<u>\$ 3,139,286</u>	<u>\$ 2,745,085</u>	<u>\$ 3,689,802</u>

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

Combining Balance Sheet - Nonmajor Governmental Funds
December 31, 2024

	Special		
	Road & Bridge Precinct Number 4 Fund	Election Services Contract Fund	LEOSE Fund
Assets:			
Cash and temporary investments	\$ 2,027,811	\$ 5,852	\$ 44,599
Receivables (net of allowance for uncollectibles):			
Taxes	625,886	-	-
Due from other governments	139,211	-	-
Inventories	24,507	-	-
Prepaid expenditures	-	-	-
Total assets	<u>\$ 2,817,415</u>	<u>\$ 5,852</u>	<u>\$ 44,599</u>
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ 9,074	\$ -	\$ -
Due to other funds	-	-	-
Total liabilities	<u>9,074</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred inflows of resources	<u>911,631</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>911,631</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Nonspendable	24,507	-	-
Restricted	-	5,852	44,599
Unassigned	<u>1,872,203</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>1,896,710</u>	<u>5,852</u>	<u>44,599</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,817,415</u>	<u>\$ 5,852</u>	<u>\$ 44,599</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Exhibit 11
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Revenue Funds					
Security Fund	Law Library Fund	Justice Court Technology Fund	County and District Court Technology Fund	Historical Commission Fund	Hot Check Fund
\$ 37,921	\$ 163,611	\$ 15,078	\$ 41,039	\$ 7,078	\$ 11,255
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	6,188	-	-	-
\$ 37,921	\$ 163,611	\$ 21,266	\$ 41,039	\$ 7,078	\$ 11,255
\$ -	\$ 166	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	166	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	6,188	-	-	-
37,921	163,445	15,078	41,039	-	11,255
-	-	-	-	7,078	-
37,921	163,445	21,266	41,039	7,078	11,255
\$ 37,921	\$ 163,611	\$ 21,266	\$ 41,039	\$ 7,078	\$ 11,255

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Combining Balance Sheet - Nonmajor Governmental Funds
December 31, 2024

	County Attorney Salary Supplemental Fund	Total Special Revenue Funds	Debt Service Fund
Assets:			
Cash and temporary investments	\$ 6,512	\$ 10,610,122	\$ 307,648
Receivables (net of allowance for uncollectibles):			
Taxes	-	3,024,253	422,658
Due from other governments	-	854,475	97,300
Inventories	-	168,031	-
Prepaid expenditures	-	6,688	-
	<u>-</u>	<u>6,688</u>	<u>-</u>
Total assets	\$ <u>6,512</u>	\$ <u>14,663,569</u>	\$ <u>827,606</u>
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities:			
Accounts and accrued liabilities payable	\$ 645	\$ 178,181	\$ -
Due to other funds	-	180,142	-
	<u>-</u>	<u>180,142</u>	<u>-</u>
Total liabilities	645	358,323	-
Deferred Inflows of Resources:			
Deferred inflows of resources	-	4,404,958	618,390
	<u>-</u>	<u>4,404,958</u>	<u>618,390</u>
Total deferred inflows of resources	-	4,404,958	618,390
Fund Balance:			
Nonspendable	-	174,719	-
Restricted	5,867	1,744,679	209,216
Unassigned	-	7,980,890	-
	<u>-</u>	<u>7,980,890</u>	<u>-</u>
Total fund balance	5,867	9,900,288	209,216
Total liabilities, deferred inflows of resources and fund balance	\$ <u>6,512</u>	\$ <u>14,663,569</u>	\$ <u>827,606</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Exhibit 11
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	Total Nonmajor Governmental Funds
\$	10,917,770
	3,446,911
	951,775
	168,031
	<u>6,688</u>
\$	<u>15,491,175</u>
\$	178,181
	<u>180,142</u>
	<u>358,323</u>
	<u>5,023,348</u>
	<u>5,023,348</u>
	174,719
	1,953,895
	<u>7,980,890</u>
	<u>10,109,504</u>
\$	<u>15,491,175</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
*Combining Statement of Revenues, Expenditures and Change
In Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2024*

	<u>Special</u>		
	<u>County Attorney Forfeiture Fund</u>	<u>Records Preservation Fund</u>	<u>Airport Fund</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	100,000
Licenses and permits	-	-	-
Charges for services	-	107,783	152,698
Fines and forfeitures	37,638	-	-
Investment income	19,466	57,424	10,977
Miscellaneous	-	-	-
Total revenues	<u>57,104</u>	<u>165,207</u>	<u>263,675</u>
Expenditures:			
Current:			
General administration	-	24,341	-
Judicial	6,397	-	-
Public safety	-	-	-
Public facilities	-	-	-
Public transportation	-	-	162,115
Capital outlay	-	-	9,994
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>6,397</u>	<u>24,341</u>	<u>172,109</u>
Excess (deficiency) of revenue over expenditures	<u>50,707</u>	<u>140,866</u>	<u>91,566</u>
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	50,707	140,866	91,566
Fund balance - beginning	<u>312,180</u>	<u>890,117</u>	<u>128,979</u>
Fund balance - ending	<u>\$ 362,887</u>	<u>\$ 1,030,983</u>	<u>\$ 220,545</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Exhibit 12
Page 1 of 3

Revenue Funds					
Sheriff Forfeiture Fund	Colorado County Fairgrounds Fund	Community Development Fund	Road & Bridge Precinct Number 1 Fund	Road & Bridge Precinct Number 2 Fund	Road & Bridge Precinct Number 3 Fund
\$ -	\$ -	\$ -	\$ 1,058,708	\$ 1,069,769	\$ 1,231,323
-	-	358,814	8,054	8,054	8,054
-	-	-	204,646	201,619	232,004
-	32,340	-	-	-	-
-	-	-	-	-	-
2,066	477	-	134,394	121,097	158,320
-	-	-	18,919	26,106	15,417
<u>2,066</u>	<u>32,817</u>	<u>358,814</u>	<u>1,424,721</u>	<u>1,426,645</u>	<u>1,645,118</u>
-	62,823	358,814	-	-	-
-	-	-	-	-	-
10,518	-	-	-	-	-
-	-	-	-	-	-
-	-	-	893,120	855,167	1,044,439
-	-	-	169,848	395,788	303,697
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,518</u>	<u>62,823</u>	<u>358,814</u>	<u>1,062,968</u>	<u>1,250,955</u>	<u>1,348,136</u>
<u>(8,452)</u>	<u>(30,006)</u>	<u>-</u>	<u>361,753</u>	<u>175,690</u>	<u>296,982</u>
-	18,990	-	-	-	-
-	-	-	-	-	-
-	18,990	-	-	-	-
<u>(8,452)</u>	<u>(11,016)</u>	<u>-</u>	<u>361,753</u>	<u>175,690</u>	<u>296,982</u>
<u>31,236</u>	<u>14,485</u>	<u>-</u>	<u>1,653,799</u>	<u>1,443,535</u>	<u>2,092,829</u>
<u>\$ 22,784</u>	<u>\$ 3,469</u>	<u>\$ -</u>	<u>\$ 2,015,552</u>	<u>\$ 1,619,225</u>	<u>\$ 2,389,811</u>

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
*Combining Statement of Revenues, Expenditures and Change
In Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2024*

			Special
	Road & Bridge Precinct Number 4 Fund	Election Services Contract Fund	LEOSE Fund
Revenues:			
Taxes	\$ 876,767	\$ -	\$ -
Intergovernmental	11,431	12,542	9,202
Licenses and permits	173,533	-	-
Charges for services	-	12,802	-
Fines and forfeitures	-	-	-
Investment income	112,463	694	2,503
Miscellaneous	7,187	-	-
Total revenues	<u>1,181,381</u>	<u>26,038</u>	<u>11,705</u>
Expenditures:			
Current:			
General administration	-	48,223	-
Judicial	-	-	-
Public safety	-	-	761
Public facilities	-	-	-
Public transportation	778,354	-	-
Capital outlay	58,443	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>836,797</u>	<u>48,223</u>	<u>761</u>
Excess (deficiency) of revenue over expenditures	<u>344,584</u>	<u>(22,185)</u>	<u>10,944</u>
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	344,584	(22,185)	10,944
Fund balance - beginning	<u>1,552,126</u>	<u>28,037</u>	<u>33,655</u>
Fund balance - ending	<u>\$ 1,896,710</u>	<u>\$ 5,852</u>	<u>\$ 44,599</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Exhibit 12
Page 2 of 3

Revenue Funds					
Security Fund	Law Library Fund	Justice Court Technology Fund	County and District Court Technology Fund	Historical Commission Fund	Hot Check Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
18,726	13,043	7,695	2,294	-	150
-	-	-	-	-	-
1,536	-	954	2,318	-	-
-	-	-	-	388	-
20,262	13,043	8,649	4,612	388	150
-	-	-	-	-	-
-	1,996	3,385	-	-	701
64,578	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
64,578	1,996	3,385	-	-	701
(44,316)	11,047	5,264	4,612	388	(551)
70,000	-	-	-	-	-
-	-	-	-	-	-
70,000	-	-	-	-	-
25,684	11,047	5,264	4,612	388	(551)
12,237	152,398	16,002	36,427	6,690	11,806
\$ 37,921	\$ 163,445	\$ 21,266	\$ 41,039	\$ 7,078	\$ 11,255

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
*Combining Statement of Revenues, Expenditures and Change
In Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2024*

	County Attorney Salary Supplemental Fund	Total Special Revenue Funds	Debt Service Fund
Revenues:			
Taxes	\$ -	\$ 4,236,567	\$ 629,833
Intergovernmental	27,500	543,651	-
Licenses and permits	-	811,802	-
Charges for services	-	347,531	-
Fines and forfeitures	-	37,638	-
Investment income	-	624,689	31,710
Miscellaneous	-	68,017	-
Total revenues	27,500	6,669,895	661,543
Expenditures:			
Current:			
General administration	-	494,201	-
Judicial	30,676	43,155	-
Public safety	-	75,857	-
Public facilities	-	-	-
Public transportation	-	3,733,195	-
Capital outlay	-	937,770	-
Debt service:			
Principal	-	-	545,000
Interest and fiscal charges	-	-	80,629
Total expenditures	30,676	5,284,178	625,629
Excess (deficiency) of revenue over expenditures	(3,176)	1,385,717	35,914
Other Financing Sources (Uses):			
Transfers in	-	88,990	-
Transfers out	-	-	-
Total other financing sources (uses)	-	88,990	-
Net change in fund balance	(3,176)	1,474,707	35,914
Fund balance - beginning	9,043	8,425,581	173,302
Fund balance - ending	\$ 5,867	\$ 9,900,288	\$ 209,216

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

Exhibit 12
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Total Nonmajor Governmental Funds	
<hr/>	
\$	4,866,400
	543,651
	811,802
	347,531
	37,638
	656,399
	<u>68,017</u>
	<hr/> 7,331,438
	494,201
	43,155
	75,857
	-
	3,733,195
	937,770
	 545,000
	<u>80,629</u>
	<hr/> 5,909,807
	 <u>1,421,631</u>
	88,990
	<hr/> -
	 <u>88,990</u>
	<hr/> 1,510,621
	 <u>8,598,883</u>
\$	<u><u>10,109,504</u></u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department
and Legal Level of Budgetary Control - General Fund
For the Year Ended December 31, 2024*

Exhibit 13
Page 1 of 6

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
General Administration:				
County Judge:				
Salaries and wages, and employee benefits	\$ 222,013	\$ 222,013	\$ 221,889	\$ 124
Operating expenditures	11,210	11,210	7,865	3,345
Capital outlay expenditures	2,500	2,500	5,694	(3,194)
Total County Judge	235,723	235,723	235,448	275
Commissioners' Court:				
Salaries and wages, and employee benefits	462,659	462,659	434,647	28,012
Operating expenditures	1,066,500	1,066,500	943,287	123,213
Total Commissioners' Court	1,529,159	1,529,159	1,377,934	151,225
County Clerk:				
Salaries and wages, and employee benefits	377,198	377,198	317,201	59,997
Operating expenditures	99,000	99,000	54,564	44,436
Capital outlay expenditures	25,000	25,000	-	25,000
Total County Clerk	501,198	501,198	371,765	129,433
Elections:				
Salaries and wages, and employee benefits	126,737	126,737	115,136	11,601
Operating expenditures	159,650	159,650	119,809	39,841
Total Elections	286,387	286,387	234,945	51,442
Veteran Service Officer:				
Salaries and wages, and employee benefits	28,629	28,629	20,641	7,988
Operating expenditures	3,000	3,000	2,794	206
Total Veteran Service Officer	31,629	31,629	23,435	8,194
Information Technology:				
Salaries and wages, and employee benefits	133,095	133,095	89,032	44,063
Operating expenditures	266,000	266,000	301,032	(35,032)
Capital outlay expenditures	1,000	1,000	-	1,000
Total Information Technology	400,095	400,095	390,064	10,031
Nondepartmental:				
Salaries and wages, and employee benefits	16,500	16,500	25,975	(9,475)
Operating expenditures	290,000	290,000	97,962	192,038
Total Nondepartmental	306,500	306,500	123,937	182,563
Total General Administration	3,290,691	3,290,691	2,757,528	533,163

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department
and Legal Level of Budgetary Control - General Fund
For the Year Ended December 31, 2024*

Exhibit 13
Page 2 of 6

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Financial Administration:				
County Auditor:				
Salaries and wages, and employee benefits	\$ 404,522	\$ 404,522	\$ 291,772	\$ 112,750
Operating expenditures	11,100	11,100	9,511	1,589
Capital outlay expenditures	2,000	2,000	-	2,000
Total County Auditor	417,622	417,622	301,283	116,339
County Treasurer:				
Salaries and wages, and employee benefits	88,396	88,396	88,659	\$ (263)
Operating expenditures	7,500	7,500	6,742	758
Capital outlay expenditures	1,500	1,500	-	1,500
Total County Treasurer	97,396	97,396	95,401	1,995
Tax Assessor - Collector:				
Salaries and wages, and employee benefits	378,838	378,838	342,593	36,245
Operating expenditures	10,250	10,250	13,257	(3,007)
Capital outlay expenditures	1,500	1,500	-	1,500
Total Tax Assessor - Collector	390,588	390,588	355,850	34,738
Total Financial Administration	905,606	905,606	752,534	153,072
Judicial:				
County Court:				
Salaries and wages, and employee benefits	-	-	1,614	(1,614)
Operating expenditures	32,000	32,000	10,910	21,090
Total County Court	32,000	32,000	12,524	19,476
Public Defender:				
Salaries and wages, and employee benefits	250,255	250,255	250,226	29
Operating expenditures	29,900	29,900	21,545	8,355
Total Public Defender	280,155	280,155	271,771	8,384
25 th Judicial District:				
Operating expenditures	28,568	28,568	25,437	3,131
Total 25 th Judicial District	28,568	28,568	25,437	3,131
2 nd 25 th Judicial District:				
Operating expenditures	28,568	28,568	24,350	4,218
Total 2 nd 25 th Judicial District	28,568	28,568	24,350	4,218
District Court:				
Salaries and wages, and employee benefits	-	-	10,077	(10,077)
Operating expenditures	93,350	93,350	154,803	(61,453)
Total District Court	93,350	93,350	164,880	(71,530)

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department
and Legal Level of Budgetary Control - General Fund
For the Year Ended December 31, 2024*

Exhibit 13
Page 3 of 6

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Judicial - Continued:				
District Clerk:				
Salaries and wages, and employee benefits	\$ 230,039	\$ 230,039	\$ 229,316	\$ 723
Operating expenditures	291,000	291,000	224,636	66,364
Capital outlay expenditures	5,000	5,000	-	5,000
Total District Clerk	526,039	526,039	453,952	72,087
Justice of the Peace Number 1:				
Salaries and wages, and employee benefits	187,747	187,747	176,165	11,582
Operating expenditures	11,000	11,000	14,215	(3,215)
Capital outlay expenditures	2,000	2,000	-	2,000
Total Justice of the Peace Number 1	200,747	200,747	190,380	10,367
Justice of the Peace Number 2:				
Salaries and wages, and employee benefits	178,181	178,181	176,163	2,018
Operating expenditures	14,500	14,500	14,392	108
Capital outlay expenditures	2,000	2,000	-	2,000
Total Justice of the Peace Number 2	194,681	194,681	190,555	4,126
Justice of the Peace Number 3:				
Salaries and wages, and employee benefits	175,590	175,590	163,919	11,671
Operating expenditures	10,750	10,750	9,874	876
Capital outlay expenditures	2,000	2,000	-	2,000
Total Justice of the Peace Number 3	188,340	188,340	173,793	14,547
Justice of the Peace Number 4:				
Salaries and wages, and employee benefits	157,842	157,842	153,166	4,676
Operating expenditures	18,475	18,475	18,803	(328)
Capital outlay expenditures	2,000	2,000	-	2,000
Total Justice of the Peace Number 4	178,317	178,317	171,969	6,348
County Attorney:				
Salaries and wages, and employee benefits	543,262	543,262	489,802	53,460
Operating expenditures	212,500	212,500	38,511	173,989
Total County Attorney	755,762	755,762	528,313	227,449
Total Judicial	2,506,527	2,506,527	2,207,924	298,603
Public Safety:				
Emergency Management:				
Salaries and wages, and employee benefits	98,806	98,806	98,085	721
Operating expenditures	3,070,000	70,000	317,809	(247,809)
Capital outlay expenditures	61,000	411,000	-	411,000
Total Emergency Management	3,229,806	579,806	415,894	163,912

(Continued)

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

July 14, 2025

COLORADO COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department
and Legal Level of Budgetary Control - General Fund
For the Year Ended December 31, 2024*

Exhibit 13
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	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Public Safety - Continued:				
EMS Director/Ambulance:				
Salaries and wages, and employee benefits	\$ 2,551,338	\$ 2,551,338	\$ 3,010,779	\$ (459,441)
Operating expenditures	446,500	446,500	648,061	(201,561)
Capital outlay expenditures	230,000	280,000	396,085	(116,085)
Debt service expenditures	-	-	52,196	(52,196)
Total EMS Director/Ambulance	3,227,838	3,277,838	4,107,121	(829,283)
Constable Precinct #1:				
Salaries and wages, and employee benefits	38,593	38,593	37,872	721
Operating expenditures	2,300	2,300	4,924	(2,624)
Total Constable Precinct #1	40,893	40,893	42,796	(1,903)
Constable Precinct #2:				
Salaries and wages, and employee benefits	38,593	38,593	36,694	1,899
Operating expenditures	3,800	3,800	7,315	(3,515)
Total Constable Precinct #2	42,393	42,393	44,009	(1,616)
Constable Precinct #3:				
Salaries and wages, and employee benefits	38,593	38,593	36,744	1,849
Operating expenditures	2,300	2,300	1,480	820
Total Constable Precinct #3	40,893	40,893	38,224	2,669
Constable Precinct #4:				
Salaries and wages, and employee benefits	38,593	38,593	37,821	772
Operating expenditures	1,350	1,350	472	878
Total Constable Precinct #4	39,943	39,943	38,293	1,650
911 Rural Addressing:				
Salaries and wages, and employee benefits	139,655	139,655	137,390	2,265
Operating expenditures	24,500	24,500	11,651	12,849
Total 911 Rural Addressing	164,155	164,155	149,041	15,114
County Sheriff:				
Salaries and wages, and employee benefits	2,924,494	2,924,494	2,896,340	28,154
Capital outlay expenditures	785,250	785,250	874,160	(88,910)
Operating expenditures	485,000	485,000	594,946	(109,946)
Total County Sheriff	4,194,744	4,194,744	4,365,446	(170,702)
Operation of Jail:				
Salaries and wages, and employee benefits	1,560,387	1,560,387	1,423,062	137,325
Operating expenditures	697,250	697,250	902,885	(205,635)
Capital outlay expenditures	5,000	5,000	13,925	(8,925)
Total Operation of Jail	2,262,637	2,262,637	2,339,872	(77,235)

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department
and Legal Level of Budgetary Control - General Fund
For the Year Ended December 31, 2024*

Exhibit 13
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	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
Public Safety:				
Correction - Probation Juvenile:				
Salaries and wages, and employee benefits	\$ 15,081	\$ 15,081	\$ 15,570	\$ (489)
Operating expenditures	<u>260,000</u>	<u>260,000</u>	<u>185,088</u>	<u>74,912</u>
Total Correction - Probation Juvenile	<u>275,081</u>	<u>275,081</u>	<u>200,658</u>	<u>74,423</u>
Department of Public Safety:				
Salaries and wages, and employee benefits	58,256	58,256	57,544	712
Operating expenditures	<u>3,000</u>	<u>3,000</u>	<u>1,522</u>	<u>1,478</u>
Total Department of Public Safety	<u>61,256</u>	<u>61,256</u>	<u>59,066</u>	<u>2,190</u>
Total Public Safety	<u>13,579,639</u>	<u>10,979,639</u>	<u>11,800,420</u>	<u>(820,781)</u>
Public Facilities:				
Courthouse Building:				
Salaries and wages, and employee benefits	241,539	241,539	213,968	27,571
Operating expenditures	431,000	431,000	400,028	30,972
Capital outlay expenditures	<u>5,000</u>	<u>5,000</u>	<u>146,466</u>	<u>(141,466)</u>
Total Courthouse Building	<u>677,539</u>	<u>677,539</u>	<u>760,462</u>	<u>(82,923)</u>
Total Public Facilities	<u>677,539</u>	<u>677,539</u>	<u>760,462</u>	<u>(82,923)</u>
Conservation:				
Agriculture Extension Service:				
Salaries and wages, and employee benefits	103,129	103,129	98,995	4,134
Operating expenditures	28,550	28,550	18,635	9,915
Capital outlay expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Agriculture Extension Service	<u>133,679</u>	<u>133,679</u>	<u>117,630</u>	<u>16,049</u>
Total Conservation	<u>133,679</u>	<u>133,679</u>	<u>117,630</u>	<u>16,049</u>
Health and Welfare:				
Parks and Recreation:				
Operating expenditures	<u>2,500</u>	<u>2,500</u>	<u>1,600</u>	<u>900</u>
Total Parks and Recreation	<u>2,500</u>	<u>2,500</u>	<u>1,600</u>	<u>900</u>
Septic System - Flood Plain:				
Salaries and wages, and employee benefits	36,143	36,143	38,465	(2,322)
Operating expenditures	9,000	9,000	4,534	4,466
Capital outlay expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Septic System - Flood Plain	<u>45,643</u>	<u>45,643</u>	<u>42,999</u>	<u>2,644</u>
Mental Health and Alcohol:				
Operating expenditures	<u>19,180</u>	<u>19,180</u>	<u>15,030</u>	<u>4,150</u>
Total Mental Health and Alcohol	<u>19,180</u>	<u>19,180</u>	<u>15,030</u>	<u>4,150</u>

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

*Schedule of Expenditures - Budget and Actual - By Function, Department
and Legal Level of Budgetary Control - General Fund
For the Year Ended December 31, 2024*

Exhibit 13
Page 6 of 6

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Health and Welfare - Continued:				
Contract Services:				
Operating expenditures	\$ 174,380	\$ 174,380	\$ 310,258	\$ (135,878)
Total Contract Services	174,380	174,380	310,258	(135,878)
Indigent Health Care:				
Salaries and wages, and employee benefits	21,631	21,631	19,181	2,450
Operating expenditures	351,500	351,500	73,045	278,455
Capital outlay expenditures	500	500	-	500
Total Indigent Health Care	373,631	373,631	92,226	281,405
Total Health and Welfare	615,334	615,334	462,113	153,221
Total Expenditures	\$ 21,709,015	\$ 19,109,015	\$ 18,858,611	\$ 250,404

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

Exhibit 14

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Debt Service Fund
Legal Level of Budgetary Control
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 617,195	\$ 617,195	\$ 629,833	\$ 12,638
Investment income	<u>10,000</u>	<u>10,000</u>	<u>31,710</u>	<u>21,710</u>
Total revenues	<u>627,195</u>	<u>627,195</u>	<u>661,543</u>	<u>34,348</u>
Expenditures:				
Debt service:				
Principal	545,000	545,000	545,000	-
Interest and fiscal charges	<u>89,250</u>	<u>89,250</u>	<u>80,629</u>	<u>8,621</u>
Total expenditures	<u>634,250</u>	<u>634,250</u>	<u>625,629</u>	<u>8,621</u>
Change in fund balance	(7,055)	(7,055)	35,914	42,969
Fund balance - beginning	<u>173,302</u>	<u>173,302</u>	<u>173,302</u>	<u>-</u>
Fund balance - ending	<u>\$ 166,247</u>	<u>\$ 166,247</u>	<u>\$ 209,216</u>	<u>\$ 42,969</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025



MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
*Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control
For the Year Ended December 31, 2024*

	Records Preservation Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	134,300	134,300	107,783	(26,517
Investment income	20,000	20,000	57,424	37,424
Total revenues	154,300	154,300	165,207	10,907
Expenditures:				
General Administration:				
Salaries and wages, and employee benefits	-	-	15,553	(15,553
Operating expenditures	143,000	143,000	8,788	134,212
Public Transportation:				
Operating expenditures	-	-	-	-
Capital outlay expenditures	-	-	-	-
Total expenditures	143,000	143,000	24,341	118,659
Change in fund balance	11,300	11,300	140,866	129,566
Fund balance - beginning	890,117	890,117	890,117	-
Fund balance - ending	\$ 901,417	\$ 901,417	\$ 1,030,983	\$ 129,566

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Exhibit 15
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Airport Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 25,000	\$ 25,000	\$ 100,000	\$ 75,000
113,000	113,000	152,698	39,698
<u>3,000</u>	<u>3,000</u>	<u>10,977</u>	<u>7,977</u>
141,000	141,000	263,675	122,675
-	-	-	-
-	-	-	-
89,000	89,000	162,115	(73,115)
<u>50,000</u>	<u>50,000</u>	<u>9,994</u>	<u>40,006</u>
<u>139,000</u>	<u>139,000</u>	<u>172,109</u>	<u>(33,109)</u>
2,000	2,000	91,566	89,566
<u>128,979</u>	<u>128,979</u>	<u>128,979</u>	<u>-</u>
<u>\$ 130,979</u>	<u>\$ 130,979</u>	<u>\$ 220,545</u>	<u>\$ 89,566</u>

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control
For the Year Ended December 31, 2024*

	Road & Bridge Precinct Number 1 Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,040,741	\$ 1,040,741	\$ 1,058,708	\$ 17,967
Intergovernmental	7,447	7,447	8,054	607
Licenses and permits	200,988	200,988	204,646	3,658
Investment income	50,000	50,000	134,394	84,394
Miscellaneous	6,250	6,250	18,919	12,669
Total revenues	<u>1,305,426</u>	<u>1,305,426</u>	<u>1,424,721</u>	<u>119,295</u>
Expenditures:				
Public Transportation:				
Salaries and wages, and employee benefits	584,044	584,044	507,902	76,142
Operating expenditures	364,050	364,050	385,218	(21,168)
Capital outlay expenditures	280,000	280,000	169,848	110,152
Total expenditures	<u>1,228,094</u>	<u>1,228,094</u>	<u>1,062,968</u>	<u>165,126</u>
Change in fund balance	77,332	77,332	361,753	284,421
Fund balances - beginning	<u>1,653,799</u>	<u>1,653,799</u>	<u>1,653,799</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,731,131</u>	<u>\$ 1,731,131</u>	<u>\$ 2,015,552</u>	<u>\$ 284,421</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Exhibit 15
Page 2 of 5

Road & Bridge Precinct Number 2 Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 1,051,892	\$ 1,051,892	\$ 1,069,769	\$ 17,877
7,524	7,524	8,054	530
206,300	206,300	201,619	(4,681)
25,000	25,000	121,097	96,097
8,454	8,454	26,106	17,652
<u>1,299,170</u>	<u>1,299,170</u>	<u>1,426,645</u>	<u>127,475</u>
541,221	541,221	458,865	82,356
492,260	492,260	396,302	95,958
365,000	365,000	395,788	(30,788)
<u>1,398,481</u>	<u>1,398,481</u>	<u>1,250,955</u>	<u>147,526</u>
(99,311)	(99,311)	175,690	275,001
<u>1,443,535</u>	<u>1,443,535</u>	<u>1,443,535</u>	<u>-</u>
<u>\$ 1,344,224</u>	<u>\$ 1,344,224</u>	<u>\$ 1,619,225</u>	<u>\$ 275,001</u>

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control
For the Year Ended December 31, 2024*

Road & Bridge Precinct Number 3 Fund				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,210,972	\$ 1,210,972	\$ 1,231,323	\$ 20,351
Intergovernmental	8,660	8,660	8,054	(606)
Licenses and permits	237,872	237,872	232,004	(5,868)
Investment income	30,000	30,000	158,320	128,320
Miscellaneous	3,726	3,726	15,417	11,691
Total revenues	<u>1,491,230</u>	<u>1,491,230</u>	<u>1,645,118</u>	<u>152,666</u>
Expenditures:				
Public Transportation:				
Salaries and wages, and employee benefits	585,103	585,103	584,481	622
Operating expenditures	499,950	499,950	459,958	39,992
Capital outlay expenditures	335,000	335,000	303,697	31,303
Total expenditures	<u>1,420,053</u>	<u>1,420,053</u>	<u>1,348,136</u>	<u>71,917</u>
Change in fund balance	71,177	71,177	296,982	225,805
Fund balances - beginning	<u>2,092,829</u>	<u>2,092,829</u>	<u>2,092,829</u>	-
Fund balances - ending	<u>\$ 2,164,006</u>	<u>\$ 2,164,006</u>	<u>\$ 2,389,811</u>	<u>\$ 225,805</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Exhibit 15
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Road & Bridge Precinct Number 4 Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 861,495	\$ 861,495	\$ 876,767	\$ 15,272
9,669	9,669	11,431	1,762
159,800	159,800	173,533	13,733
40,000	40,000	112,463	72,463
<u>4,535</u>	<u>4,535</u>	<u>7,187</u>	<u>2,652</u>
<u>1,075,499</u>	<u>1,075,499</u>	<u>1,181,381</u>	<u>105,882</u>
503,548	503,548	488,743	14,805
350,450	350,450	289,611	60,839
<u>275,000</u>	<u>275,000</u>	<u>58,443</u>	<u>216,557</u>
<u>1,128,998</u>	<u>1,128,998</u>	<u>836,797</u>	<u>292,201</u>
(53,499)	(53,499)	344,584	398,083
<u>1,552,126</u>	<u>1,552,126</u>	<u>1,552,126</u>	<u>-</u>
<u>\$ 1,498,627</u>	<u>\$ 1,498,627</u>	<u>\$ 1,896,710</u>	<u>\$ 398,083</u>

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

*Schedule of Revenues, Expenditures, and Change in Fund Balance -
 Budget and Actual - Special Revenue Funds (Nonmajor)
 By Function and Legal Level of Budgetary Control
 For the Year Ended December 31, 2024*

	Security Fund		
	Budgeted Amounts		Variance with
	Original	Final	Final Budget
			Positive
			(Negative)
Revenues:			
Charges for services	\$ 25,500	\$ 25,500	\$ 18,726
Investment income	1,000	1,000	1,536
Total revenues	26,500	26,500	20,262
			(6,238)
Expenditures:			
Judicial:			
Operating expenditures	-	-	-
Public Safety:			
Salaries and wages, and employee benefits	107,400	107,400	64,278
Operating expenditures	15,900	15,900	300
Total expenditures	123,300	123,300	64,578
			58,722
Excess (deficiency) of revenues over expenditures	(96,800)	(96,800)	(44,316)
			52,484
Other Financing Sources:			
Transfers in	70,000	70,000	70,000
Total other financing sources	70,000	70,000	70,000
			-
Change in fund balance	(26,800)	(26,800)	25,684
			52,484
Fund balance - beginning	12,237	12,237	12,237
			-
Fund balance - ending	\$ (14,563)	\$ (14,563)	\$ 37,921
			\$ 52,484

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Exhibit 15
Page 4 of 5

Law Library Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 12,500	\$ 12,500	\$ 13,043	\$ 543
-	-	-	-
12,500	12,500	13,043	543
10,000	10,000	1,996	8,004
-	-	-	-
-	-	-	-
10,000	10,000	1,996	8,004
2,500	2,500	11,047	8,547
-	-	-	-
-	-	-	-
2,500	2,500	11,047	8,547
152,398	152,398	152,398	-
\$ 154,898	\$ 154,898	\$ 163,445	\$ 8,547

(Continued)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual - Special Revenue Funds (Nonmajor)
By Function and Legal Level of Budgetary Control
For the Year Ended December 31, 2024

	Justice Court Technology Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Charges for services	\$ 9,500	\$ 9,500	\$ 7,695	\$ (1,805)
Investment income	<u>500</u>	<u>500</u>	<u>954</u>	<u>454</u>
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>8,649</u>	<u>(1,351)</u>
Expenditures:				
Judicial:				
Operating expenditures	<u>11,500</u>	<u>11,500</u>	<u>3,385</u>	<u>8,115</u>
Total expenditures	<u>11,500</u>	<u>11,500</u>	<u>3,385</u>	<u>8,115</u>
Change in fund balance	(1,500)	(1,500)	5,264	6,764
Fund balance - beginning	<u>16,002</u>	<u>16,002</u>	<u>16,002</u>	<u>-</u>
Fund balance - ending	<u>\$ 14,502</u>	<u>\$ 14,502</u>	<u>\$ 21,266</u>	<u>\$ 6,764</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Exhibit 15
Page 5 of 5

County and District Court Technology Fund			
Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ 4,000	\$ 4,000	\$ 2,294	\$ (1,706)
<u>1,000</u>	<u>1,000</u>	<u>2,318</u>	<u>1,318</u>
5,000	5,000	4,612	(388)
5,600	5,600	-	5,600
5,600	5,600	-	5,600
(600)	(600)	4,612	5,212
<u>36,427</u>	<u>36,427</u>	<u>36,427</u>	<u>-</u>
<u>\$ 35,827</u>	<u>\$ 35,827</u>	<u>\$ 41,039</u>	<u>\$ 5,212</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS

Combining Statement of Net Position - Fiduciary Funds
December 31, 2024

	Custodial Funds					
	County Attorney Seizure Fund	County Clerk Fund	District Clerk Fund	Justice of the Peace #2 Fund	Justice of the Peace #4 Fund	Sheriff Fund
Assets:						
Cash and temporary investments	\$ 99,442	\$ 224,740	\$ 3,889,638	\$ 976	\$ 15,278	\$ 15,720
Total assets	99,442	224,740	3,889,638	976	15,278	15,720
Liabilities:						
Accounts payable	99,442	-	-	-	-	-
Held for others	-	103,692	3,757,940	-	-	-
Due to other governments	-	-	-	-	-	-
Total liabilities	99,442	103,692	3,757,940	-	-	-
Net Position:						
Individual, organizations and other governments	-	121,048	131,698	976	15,278	15,720
Total net position	\$ -	\$ 121,048	\$ 131,698	\$ 976	\$ 15,278	\$ 15,720

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Exhibit 16

<u>County Attorney Fund</u>	<u>Tax Collector Fund</u>	<u>Total Custodial Funds</u>
\$ <u>4</u>	\$ <u>202,430</u>	\$ <u>4,448,228</u>
<u>4</u>	<u>202,430</u>	<u>4,448,228</u>
-	-	99,442
-	-	3,861,632
<u>-</u>	<u>202,430</u>	<u>202,430</u>
<u>-</u>	<u>202,430</u>	<u>4,163,504</u>
<u>4</u>	<u>-</u>	<u>284,724</u>
<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 284,724</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Combining Statement of Changes In Net Position - Fiduciary Funds
For the Year Ended December 31, 2024

	Custodial Funds					
	County Attorney Seizure Fund	County Clerk Fund	District Clerk Fund	Justice of the Peace #2 Fund	Justice of the Peace #4 Fund	Sheriff Fund
Additions:						
Tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Held for others	-	439,045	335,600	121,865	185,181	161,386
Investment income	<u>4,225</u>	<u>1,326</u>	<u>4,837</u>	<u>21</u>	<u>-</u>	<u>403</u>
Total additions	<u>4,225</u>	<u>440,371</u>	<u>340,437</u>	<u>121,886</u>	<u>185,181</u>	<u>161,789</u>
Deductions:						
Payments to individuals	5,194	472,783	591,297	130,080	178,269	163,163
Payments to other governments	<u>184,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deductions	<u>189,927</u>	<u>472,783</u>	<u>591,297</u>	<u>130,080</u>	<u>178,269</u>	<u>163,163</u>
Net change in net position	(185,702)	(32,412)	(250,860)	(8,194)	6,912	(1,374)
Net position - beginning	<u>185,702</u>	<u>153,460</u>	<u>382,558</u>	<u>9,170</u>	<u>8,366</u>	<u>17,094</u>
Net position - ending	<u>\$ -</u>	<u>\$ 121,048</u>	<u>\$ 131,698</u>	<u>\$ 976</u>	<u>\$ 15,278</u>	<u>\$ 15,720</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Exhibit 17

<u>County Attorney Fund</u>	<u>Tax Collector Fund</u>	<u>Total Custodial Funds</u>
\$ -	\$ 13,445,818	\$ 13,445,818
3,551	-	1,246,628
<u>40</u>	<u>16,904</u>	<u>27,756</u>
<u>3,591</u>	<u>13,462,722</u>	<u>14,720,202</u>
4,137	-	1,544,923
<u>-</u>	<u>13,462,722</u>	<u>13,647,455</u>
<u>4,137</u>	<u>13,462,722</u>	<u>15,192,378</u>
(546)	-	(472,176)
<u>550</u>	<u>-</u>	<u>756,900</u>
<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 284,724</u>

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

STATISTICAL SECTION

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025



MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Statistical Section
(unaudited)

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and additional supplementary information say about the County's overall financial health.

<u>Content</u>	<u>Page</u>
Financial Trends	112-119
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	120-125
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
Debt Capacity	126-129
These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Indicators	130-131
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	132-137
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Net Position by Components
Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental Activities:					
Net investment in capital assets	\$ 17,696,723	\$ 17,961,710	\$ 17,766,705	\$ 17,766,783	\$ 17,942,387
Restricted	436,660	501,883	234,767	288,311	309,155
Unrestricted	<u>8,291,146</u>	<u>8,820,141</u>	<u>8,942,769</u>	<u>10,097,505</u>	<u>10,635,119</u>
Total governmental activities net position	<u>\$ 26,424,529</u>	<u>\$ 27,283,734</u>	<u>\$ 26,944,241</u>	<u>\$ 28,152,599</u>	<u>\$ 28,946,661</u>

Source: Annual Comprehensive Financial Report (Statement of Net Position)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Table 1

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 18,465,751	\$ 17,884,781	\$ 18,504,879	\$ 21,866,721	\$ 24,648,091
468,245	390,559	8,012,257	8,950,556	10,625,845
<u>12,690,366</u>	<u>14,778,949</u>	<u>8,930,074</u>	<u>10,338,973</u>	<u>10,823,172</u>
<u>\$ 31,624,362</u>	<u>\$ 33,054,289</u>	<u>\$ 35,447,210</u>	<u>\$ 41,156,250</u>	<u>\$ 46,097,108</u>

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

July 14, 2025

COLORADO COUNTY, TEXAS
*Changes in Net Position
Last Ten Fiscal Years*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenses:					
Governmental Activities:					
General administration	\$ 2,556,203	\$ 2,670,074	\$ 2,519,517	\$ 3,208,021	\$ 2,876,697
Financial administration	496,903	489,706	521,050	520,734	556,050
Judicial	1,462,381	1,495,389	1,592,174	1,542,689	1,691,833
Public safety	5,860,304	6,574,194	6,849,340	7,270,095	7,895,915
Public facilities	500,725	503,157	573,028	496,434	598,378
Public transportation	3,437,890	4,001,005	4,424,685	4,292,146	4,385,782
Conservation	147,903	147,488	168,526	133,475	162,403
Health and welfare	384,969	677,278	442,271	468,919	332,043
Interest and fiscal charges	<u>269,343</u>	<u>229,800</u>	<u>225,342</u>	<u>212,947</u>	<u>265,568</u>
Total governmental activities expenses	<u>\$ 15,116,621</u>	<u>\$ 16,788,091</u>	<u>\$ 17,315,933</u>	<u>\$ 18,145,460</u>	<u>\$ 16,764,669</u>
Program Revenues:					
Governmental Activities:					
Charges for Services:					
General administration	\$ 36,106	\$ 182,965	\$ 153,613	\$ 351,557	\$ 179,331
Financial administration	112,138	114,636	128,200	116,060	130,054
Judicial	1,115,887	1,226,657	1,381,007	791,399	975,369
Public safety	1,326,355	1,258,792	1,323,267	1,819,034	1,875,788
Public facilities	26,100	60,765	52,097	-	-
Public transportation	811,047	763,911	791,585	881,732	938,398
Conservation	1,898	1,615	2,280	1,960	2,240
Health and welfare	53,283	54,325	39,130	37,605	60,911
Operating grants and contributions	322,014	555,741	440,769	1,406,392	1,052,443
Capital grants and contributions	<u>113,798</u>	<u>1,116,966</u>	<u>119,618</u>	<u>136,726</u>	<u>31,461</u>
Total governmental activities program revenues	<u>3,918,626</u>	<u>5,336,373</u>	<u>4,431,566</u>	<u>5,542,465</u>	<u>5,245,995</u>
Net (expense) revenue	<u>\$(11,197,995)</u>	<u>\$(11,451,718)</u>	<u>\$(12,884,367)</u>	<u>\$(12,602,995)</u>	<u>\$(13,518,674)</u>
General Revenues:					
Governmental Activities:					
Property Taxes	\$ 9,186,462	\$ 10,337,097	\$ 10,921,368	\$ 11,590,137	\$ 11,889,285
Other taxes	1,458,846	1,584,961	1,409,995	1,496,060	1,865,186
Investment income	152,314	149,166	169,920	325,703	390,120
Miscellaneous	<u>197,937</u>	<u>239,698</u>	<u>187,301</u>	<u>158,833</u>	<u>158,146</u>
Total general revenues	<u>\$ 10,995,559</u>	<u>\$ 12,310,922</u>	<u>\$ 12,688,584</u>	<u>\$ 13,570,733</u>	<u>\$ 14,302,737</u>
Change in net position	<u>\$ (202,436)</u>	<u>\$ 859,204</u>	<u>\$ (195,783)</u>	<u>\$ 967,738</u>	<u>\$ 784,063</u>

Source: Annual Comprehensive Financial Report (Statement of Activities)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Table 2

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 3,099,645	\$ 2,859,344	\$ 3,056,478	\$ 3,361,644	\$ 3,316,161
549,501	543,169	688,116	608,934	700,307
1,640,857	1,637,670	1,801,007	1,935,311	2,243,460
8,035,740	7,932,546	9,047,632	9,840,915	11,575,683
562,221	569,348	862,220	1,173,158	1,150,183
4,188,364	5,467,749	4,916,894	4,334,639	5,256,584
117,195	105,428	119,787	121,974	116,688
890,916	371,724	381,952	379,443	460,396
<u>108,479</u>	<u>111,125</u>	<u>105,872</u>	<u>89,036</u>	<u>79,268</u>
<u>\$ 19,192,918</u>	<u>\$ 19,598,103</u>	<u>\$ 20,979,958</u>	<u>\$ 21,845,054</u>	<u>\$ 24,898,730</u>

\$ 232,313	\$ 286,813	\$ 520,616	\$ 462,181	\$ 423,672
270,355	385,632	484,731	508,448	486,825
785,618	940,280	1,270,931	596,732	694,393
1,662,070	1,469,761	1,778,166	1,934,291	2,502,023
2,220	2,920	-	-	-
913,264	913,251	934,415	938,433	964,500
-	-	-	-	-
55,510	48,685	57,750	82,395	81,300
1,688,917	1,559,470	827,830	456,114	1,380,721
<u>490,600</u>	<u>107,308</u>	<u>748,010</u>	<u>3,105,928</u>	<u>3,224,275</u>
<u>6,100,867</u>	<u>5,714,120</u>	<u>6,622,449</u>	<u>8,084,522</u>	<u>9,757,709</u>
<u>\$(13,092,051)</u>	<u>\$(13,883,983)</u>	<u>\$(14,357,509)</u>	<u>\$(13,760,532)</u>	<u>\$(15,141,021)</u>

\$ 12,887,029	\$ 13,223,334	\$ 13,929,498	\$ 15,009,437	\$ 15,625,232
2,163,193	1,792,931	2,054,911	2,715,760	2,737,774
244,028	260,833	562,171	1,482,939	1,603,437
<u>475,501</u>	<u>480,258</u>	<u>203,850</u>	<u>261,436</u>	<u>115,436</u>
<u>\$ 15,769,751</u>	<u>\$ 15,757,356</u>	<u>\$ 16,750,430</u>	<u>\$ 19,469,572</u>	<u>\$ 20,081,879</u>
<u>\$ 2,677,700</u>	<u>\$ 1,873,373</u>	<u>\$ 2,392,921</u>	<u>\$ 5,709,040</u>	<u>\$ 4,940,858</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	<u>2,953,235</u>	<u>3,145,830</u>	<u>2,946,851</u>	<u>2,674,380</u>	<u>3,442,134</u>
Total general fund	<u>\$ 2,953,235</u>	<u>\$ 3,145,830</u>	<u>\$ 2,946,851</u>	<u>\$ 2,674,380</u>	<u>\$ 3,442,134</u>
All Other Governmental Funds:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	960,496	1,001,236	1,105,146	1,333,317	1,492,463
Committed	<u>4,353,829</u>	<u>4,550,566</u>	<u>4,435,662</u>	<u>5,363,228</u>	<u>5,132,094</u>
Total all other governmental funds	<u>\$ 5,314,325</u>	<u>\$ 5,551,802</u>	<u>\$ 5,540,808</u>	<u>\$ 6,696,545</u>	<u>\$ 6,624,557</u>
Total all governmental funds	<u>\$ 8,267,560</u>	<u>\$ 8,697,632</u>	<u>\$ 8,487,659</u>	<u>\$ 9,370,925</u>	<u>\$ 10,066,691</u>

Source: Annual Comprehensive Financial Report (Balance Sheet - Governmental Funds)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Table 3

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ -	\$ -	\$ 179,682	\$ 242,168	\$ 248,310
<u>4,889,670</u>	<u>6,707,413</u>	<u>7,300,634</u>	<u>8,126,306</u>	<u>8,258,256</u>
<u>\$ 4,889,670</u>	<u>\$ 6,707,413</u>	<u>\$ 7,480,316</u>	<u>\$ 8,368,474</u>	<u>\$ 8,506,566</u>
\$ -	\$ -	\$ 351,644	\$ 206,483	\$ 174,719
<u>1,806,515</u>	<u>1,657,522</u>	<u>1,675,913</u>	<u>2,050,691</u>	<u>2,483,699</u>
<u>5,481,015</u>	<u>5,621,034</u>	<u>6,135,305</u>	<u>6,675,300</u>	<u>7,980,890</u>
<u>\$ 7,287,530</u>	<u>\$ 7,278,556</u>	<u>\$ 8,162,862</u>	<u>\$ 8,932,474</u>	<u>\$ 10,639,308</u>
<u>\$ 12,177,200</u>	<u>\$ 13,985,969</u>	<u>\$ 15,643,178</u>	<u>\$ 17,300,948</u>	<u>\$ 19,145,874</u>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Change In Fund Balance, Governmental Funds
Last Ten Fiscal Years

	2015	2016	2017	2018	2019
Revenues:					
Taxes	\$ 10,640,947	\$ 11,829,605	\$ 12,339,515	\$ 13,086,700	\$ 13,694,476
Licenses and permits	798,764	776,322	779,022	796,996	819,765
Fines and forfeitures	848,727	860,491	884,270	734,974	716,992
Charges for services	1,969,121	1,864,328	2,114,052	2,156,444	2,572,332
Intergovernmental	426,121	1,655,649	545,713	1,548,383	1,126,799
Investment income	152,314	149,166	169,920	325,703	390,120
Miscellaneous	<u>218,342</u>	<u>265,450</u>	<u>234,039</u>	<u>448,559</u>	<u>192,985</u>
Total revenues	<u>15,054,336</u>	<u>17,401,011</u>	<u>17,066,531</u>	<u>19,097,759</u>	<u>19,513,469</u>
Expenditures:					
Current:					
General administration	2,089,649	2,158,526	1,979,267	2,702,351	2,355,767
Financial administration	504,408	476,793	505,090	531,261	544,800
Judicial	1,471,363	1,523,571	1,564,824	1,552,976	1,651,630
Public safety	5,829,088	6,183,437	6,895,670	7,305,605	7,678,837
Public facilities	490,261	501,833	548,013	502,101	610,528
Public transportation	3,316,986	4,635,513	4,386,300	4,363,972	4,841,730
Conservation	149,665	146,393	158,093	135,832	162,302
Health and welfare	377,386	674,149	441,075	458,339	322,118
Capital outlay	12,837	-	-	-	-
Debt Service:					
Principal	393,064	429,309	435,000	445,000	455,000
Interest and fiscal charges	<u>254,110</u>	<u>241,418</u>	<u>229,463</u>	<u>217,216</u>	<u>269,042</u>
Total expenditures	<u>14,888,817</u>	<u>16,970,942</u>	<u>17,142,795</u>	<u>18,214,653</u>	<u>18,891,754</u>
Excess (deficiency) of revenues over expenditures	<u>165,519</u>	<u>430,069</u>	<u>(76,264)</u>	<u>883,106</u>	<u>621,715</u>
Other Financing Sources (Uses):					
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	55,757	28,473	181,587	80,000	388,000
Issuance of bonds	-	-	-	-	4,640,000
Issuance of notes payable	-	-	-	-	-
Transfers out	(55,757)	(28,473)	(181,587)	(80,000)	(388,000)
Payment to escrow agent	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,566,049)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,951</u>
Net change in fund balances	<u>\$ 165,519</u>	<u>\$ 430,069</u>	<u>\$ (76,264)</u>	<u>\$ 883,106</u>	<u>\$ 695,666</u>
Debt service as a percentage of noncapital expenditures	4.4%	4.0%	3.9%	3.6%	3.8%

Source: Annual Comprehensive Financial Report (Statement of Revenues, Expenditures, and Change in Fund Balance).

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Table 4

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 15,013,243	\$ 15,001,604	\$ 16,401,569	\$ 17,720,421	\$ 18,484,525
801,241	802,717	812,315	817,422	3,512,102
552,806	664,072	677,428	528,581	849,979
2,443,655	2,577,603	2,619,683	2,790,177	3,634,704
2,084,330	1,786,017	799,366	774,075	605,772
244,028	260,833	562,171	1,482,939	1,603,437
<u>735,077</u>	<u>484,628</u>	<u>304,401</u>	<u>264,685</u>	<u>358,121</u>
<u>21,874,380</u>	<u>21,577,474</u>	<u>22,176,933</u>	<u>24,378,300</u>	<u>29,048,640</u>
2,672,161	2,403,537	2,520,271	2,980,688	3,307,635
547,252	559,705	674,522	628,167	752,534
1,633,758	1,662,834	1,770,043	1,946,132	2,251,079
8,185,624	7,711,854	8,262,954	9,429,163	10,819,125
571,305	575,628	855,575	869,806	613,996
4,519,627	5,257,062	3,733,315	3,105,820	3,733,195
118,999	106,975	118,292	122,074	117,630
889,904	372,848	379,682	363,524	462,113
-	-	1,578,172	3,157,726	4,468,582
539,664	525,000	525,000	535,000	597,196
<u>85,582</u>	<u>103,167</u>	<u>101,898</u>	<u>90,229</u>	<u>80,629</u>
<u>19,763,876</u>	<u>19,278,610</u>	<u>20,519,724</u>	<u>23,228,329</u>	<u>27,203,714</u>
<u>2,110,504</u>	<u>2,298,864</u>	<u>1,657,209</u>	<u>1,149,971</u>	<u>1,844,926</u>
-	-	-	51,838	-
59,000	200,654	221,535	14,775	88,990
-	-	-	-	-
-	-	-	455,961	-
(59,000)	(200,654)	(221,535)	(14,775)	(88,990)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>507,799</u>	<u>-</u>
\$ <u>2,110,504</u>	\$ <u>2,298,864</u>	\$ <u>1,657,209</u>	\$ <u>1,657,770</u>	\$ <u>1,844,926</u>
3.2%	3.3%	3.3%	3.1%	3.0%

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Table 5

Fiscal Year	Real Property	Personal Property	Less Homestead, Other Exemptions	Total Taxable Assessed Value	Estimated Actual Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
2015	\$ 4,067,529,999	\$ 562,004,867	\$(2,573,642,444)	\$ 2,055,892,422	\$ 2,055,892,422	\$ 0.482100	100.00%
2016	4,242,923,782	533,002,569	(2,682,166,570)	2,093,759,781	2,093,759,781	0.482100	100.00%
2017	4,541,376,249	578,715,164	(2,865,862,789)	2,254,228,624	2,254,228,624	0.510000	100.00%
2018	4,858,556,768	560,252,076	(3,099,201,093)	2,319,607,751	2,319,607,751	0.510000	100.00%
2019	5,056,234,489	599,411,200	(3,217,008,284)	2,438,637,405	2,438,637,405	0.520000	100.00%
2020	5,304,688,632	606,300,186	(3,389,672,016)	2,521,316,802	2,521,316,802	0.520000	100.00%
2021	5,837,402,269	827,388,942	(3,801,069,395)	2,863,721,816	2,863,721,816	0.499600	100.00%
2022	6,064,474,373	877,820,574	(3,932,279,557)	3,010,015,390	3,010,015,390	0.496951	100.00%
2023	6,450,549,349	888,857,712	(4,123,863,876)	3,215,543,185	3,215,543,185	0.482130	100.00%
2024	10,775,088,742	834,932,069	(8,062,687,485)	3,547,333,326	3,547,333,326	0.464913	100.00%

Source: Colorado County Central Appraisal District

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Direct and Overlapping Governments
Last Ten Fiscal Years

	<u>2015</u> <u>Tax Rate</u>	<u>2016</u> <u>Tax Rate</u>	<u>2017</u> <u>Tax Rate</u>	<u>2018</u> <u>Tax Rate</u>	<u>2019</u> <u>Tax Rate</u>
Colorado County:					
Maintenance & operations	0.4571	0.4783	0.4808	0.4818	0.4935
Interest & sinking	<u>0.0250</u>	<u>0.0317</u>	<u>0.0292</u>	<u>0.0282</u>	<u>0.0265</u>
Total direct rate	0.4821	0.5100	0.5100	0.5100	0.5200
Cities:					
Columbus	0.2731	0.2800	0.2800	0.2850	0.2850
Eagle Lake	0.7790	0.7601	0.7366	0.6849	0.7262
Weimer	0.2905	0.2905	0.2905	0.2905	0.2905
School Districts:					
Columbus ISD	1.1700	1.1600	1.1600	1.1500	1.0800
Rice ISD	1.2125	1.2300	1.2200	1.2900	1.2050
Weimer ISD	1.2600	1.2600	1.2600	1.2600	1.1900
Special Districts:					
Colorado County Groundwater District	0.0145	0.0115	0.0100	0.0100	0.0095
Garwood Water District	0.2696	0.2785	0.2731	0.2292	0.0979
Glidden Fresh Water Supply District #1	0.1473	0.1585	0.1434	0.1238	0.1280
Rice Hospital District	0.1530	0.1750	0.1750	0.1850	0.1850
The Falls MUD	0.3781	0.4178	0.4228	0.4541	0.4842

Source: Colorado County Central Appraisal District

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Table 6

<u>2020 Tax Rate</u>	<u>2021 Tax Rate</u>	<u>2022 Tax Rate</u>	<u>2023 Tax Rate</u>	<u>2024 Tax Rate</u>
0.4953	0.4779	0.4763	0.4629	0.4477
<u>0.0247</u>	<u>0.0217</u>	<u>0.0207</u>	<u>0.0192</u>	<u>0.0172</u>
0.5200	0.4996	0.4970	0.4821	0.4649
0.2839	0.2900	0.2923	0.2950	0.2950
0.6979	0.6970	0.6632	0.6220	0.6051
0.2896	0.2867	0.2820	0.2654	0.2546
1.0703	1.0375	1.0307	0.8836	0.7742
1.1914	1.0699	1.0593	0.9079	0.8702
1.1736	1.1636	1.1308	0.8792	0.8769
0.0093	0.0088	0.0083	0.0075	0.0073
0.0965	0.0926	0.0926	0.0778	0.0617
0.1140	0.0985	0.0872	0.0847	0.0750
0.2200	0.2590	0.2690	0.2690	0.2690
0.5000	0.5000	0.5000	0.5000	-

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Principal Property Taxpayers
Current Year and Nine Years Ago

Table 7

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	% of Total Assessed Value	Taxable Assessed Value	Rank	% of Total Assessed Value
Cpano Field Services (Copano Processing)	\$ 221,531,630	1	6.25%	\$ 252,313,600	1	12.27%
Wink to Webster LLC	88,998,630	2	2.51%	-	-	-
Union Pacific Railroad	66,064,804	3	1.86%	37,922,510	2	1.84%
SKY Global Power One LLC	38,881,440	4	1.10%	-	-	-
Alleyton Resource Company	36,156,360	5	1.02%	-	-	-
LCRA Transmission Svcs Corp	34,024,224	6	0.96%	29,650,800	3	1.44%
Utex Industries Inc.	28,028,550	7	0.79%	24,515,360	5	1.19%
Texas Gulf Southern Wood LLC	27,722,230	8	0.78%	-	-	-
AEP Texas, Inc.	23,001,230	9	0.65%	-	-	-
Heidleberg Materials Southwest Agg LLC	22,504,540	10	0.63%	-	-	-
Exterran Energy Solutions LP	-	-	-	29,567,230	4	1.44%
Square Mile Energy Solutions LP	-	-	-	17,300,416	6	0.84%
XTO Energy Inc.	-	-	-	16,566,339	7	0.81%
Enterprise Crude Pipeline LLC	-	-	-	16,030,270	8	0.78%
Inland Environmental & Remediation	-	-	-	14,498,990	9	0.71%
AEP Central Power & Light	-	-	-	12,731,640	10	0.62%
Total	\$ <u>586,913,638</u>		<u>16.55%</u>	\$ <u>451,097,155</u>		<u>21.94%</u>
Total Taxable Assessed Value	\$ <u>3,547,333,326</u>			\$ <u>2,055,892,422</u>		

Source: Colorado County Central Appraisal District

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years

Table 8

Fiscal Year	Tax Levy as of Fiscal Year End	Collected Within the Fiscal Year of the Levy		Subsequent Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 9,915,531	\$ 3,540,217	35.70%	\$ 6,354,504	\$ 9,894,721	99.79%
2016	10,679,842	3,579,851	33.52%	7,032,430	10,612,281	99.37%
2017	11,500,145	3,943,592	34.29%	7,528,578	11,472,170	99.76%
2018	11,823,056	4,231,669	35.79%	7,556,804	11,788,473	99.71%
2019	12,827,301	4,478,928	34.92%	8,306,083	12,785,011	99.67%
2020	13,112,364	4,004,976	30.54%	9,054,311	13,059,287	99.60%
2021	14,308,805	3,813,300	26.65%	10,412,633	14,225,933	99.42%
2022	14,946,394	3,678,935	24.61%	11,130,410	14,809,345	99.08%
2023	15,708,823	3,852,932	24.53%	11,635,751	15,488,683	98.60%
2024	16,553,233	5,230,344	31.60%	-	5,230,344	31.60%

Source: Colorado County Central Appraisal District

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Table 9

Fiscal Year	General Obligation Bonds ⁽¹⁾	Capital Leases	Notes Payable	Total Outstanding Debt	Percentage of Personal Income ⁽²⁾	Population ⁽³⁾	Per Capita
2015	\$ 7,145,907	\$ -	\$ -	\$ 7,145,907	0.77%	20,946	\$ 341.16
2016	6,722,101	39,284	-	6,761,385	0.75%	21,091	320.58
2017	6,299,488	30,015	-	6,329,503	0.65%	21,301	297.15
2018	5,844,488	20,747	-	5,865,235	0.59%	21,317	275.14
2019	5,525,681	10,747	-	5,536,428	0.53%	21,467	257.90
2020	4,981,874	-	-	4,981,874	0.45%	21,610	230.54
2021	4,468,067	-	-	4,468,067	0.40%	21,610	206.76
2022	3,946,359	-	-	3,946,359	0.32%	20,754	190.15
2023	3,414,651	-	455,961	3,870,612	0.30%	21,117	183.29
2024	2,872,943	-	403,765	3,276,708	0.24%	21,687	151.09

Source: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

¹ Presented net of original issuance premiums and/or discounts.

² Personal income is disclosed on page 130.

³ Population can be found in the Schedule of Demographic and Economic Statistics on page 130.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Table 10

<u>Fiscal Year</u>	<u>General Obligation Bonds(1)</u>	<u>Less: Amounts Available in Debt Service Fund(2)</u>	<u>Net Debt</u>	<u>Percentage of Actual Taxable Value of Property(3)</u>	<u>Per Capita(4)</u>
2015	\$ 7,145,907	\$ 188,564	\$ 6,957,343	0.34%	332.16
2016	6,722,101	58,850	6,663,251	0.32%	315.93
2017	6,298,295	77,139	6,221,156	0.28%	292.06
2018	5,844,488	93,776	5,750,712	0.25%	269.77
2019	5,525,681	108,603	5,417,078	0.22%	252.34
2020	4,981,874	146,565	4,835,309	0.19%	223.75
2021	4,468,067	151,628	4,316,439	0.15%	199.74
2022	3,946,359	136,036	3,810,323	0.13%	183.59
2023	3,414,651	150,829	3,263,822	0.10%	154.56
2024	2,872,943	186,392	2,686,551	0.08%	123.88

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

- 1) This is the general bonded debt of both governmental activities, net of original issue premiums and/or discounts.
- 2) This is the amount restricted for debt service.
- 3) See the of Schedule of Assessed Value and Estimated Actual Value of Taxable Property on page 120 for property value data.
- 4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 130.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Computation of Direct and Overlapping Debt
As of December 31, 2024

Table 11

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Amount Applicable to Colorado County</u>
City of Columbus	\$ 3,161,103	100.00%	\$ 3,161,103
City of Eagle Lake	2,825,000	100.00%	2,825,000
City of Weimar	1,150,000	100.00%	1,150,000
Columbus ISD	16,135,948	96.46%	15,564,735
Rice Consolidated ISD	24,365,007	100.00%	24,365,007
Weimar ISD	13,717,032	93.66%	<u>12,847,372</u>
Sub-total, Overlapping Debt			59,913,217
Colorado County, Texas direct debt			<u>2,872,943</u>
Total Direct and Overlapping Debt			<u>\$ 62,786,160</u>

Source: Outstanding debt and applicable percentages provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore, responsible for repaying the debt, of each overlapping government.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
*Computation of Legal Debt Margin
Last Ten Fiscal Years*

Table 12

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Assessed value of real property ⁽¹⁾	\$ 2,055,892,422	\$ 2,093,759,781	\$ 2,254,228,624	\$ 2,319,607,751	\$ 2,438,637,405
Debt limit	205,589,242	209,375,978	225,422,862	231,960,775	243,863,741
Amount of debt applicable to limit ⁽²⁾					
Total bonded debt	7,145,907	6,722,101	6,298,295	5,844,488	5,525,681
Less: Assets in debt service fund	<u>188,564</u>	<u>58,850</u>	<u>77,139</u>	<u>93,776</u>	<u>108,603</u>
Total net debt applicable to limit	<u>6,957,343</u>	<u>6,663,251</u>	<u>6,221,156</u>	<u>5,750,712</u>	<u>5,417,078</u>
Legal debt margin	<u>\$ 198,631,899</u>	<u>\$ 202,712,727</u>	<u>\$ 219,201,706</u>	<u>\$ 226,210,063</u>	<u>\$ 238,446,663</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>3.38%</u>	<u>3.18%</u>	<u>2.76%</u>	<u>2.48%</u>	<u>2.22%</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Assessed value of real property ⁽¹⁾	\$ 2,521,316,802	\$ 2,863,721,816	\$ 3,010,015,390	\$ 3,215,542,185	\$ 3,547,333,326
Debt limit	252,131,680	286,372,182	301,001,539	321,554,319	354,733,333
Amount of debt applicable to limit ⁽²⁾					
Total bonded debt	4,981,874	4,468,067	3,946,359	3,414,651	2,872,943
Less: Assets in debt service fund	<u>144,781</u>	<u>151,628</u>	<u>136,036</u>	<u>150,829</u>	<u>186,392</u>
Total net debt applicable to limit	<u>4,837,093</u>	<u>4,316,439</u>	<u>3,810,323</u>	<u>3,263,822</u>	<u>2,686,551</u>
Legal debt margin	<u>\$ 247,294,587</u>	<u>\$ 282,055,743</u>	<u>\$ 297,191,216</u>	<u>\$ 318,290,497</u>	<u>\$ 352,046,782</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>1.92%</u>	<u>1.51%</u>	<u>1.27%</u>	<u>1.02%</u>	<u>0.76%</u>

Sources:

¹ Colorado County Central Appraisal District.

² Annual Comprehensive Financial Report Statement of Net Position

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years

Table 13

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2015	20,946	\$ 927,261	\$ 44,269	3.9%
2016	21,091	905,426	42,929	4.6%
2017	21,301	974,497	45,749	3.4%
2018	21,317	985,915	46,250	3.1%
2019	21,467	1,038,856	48,393	3.0%
2020	21,610	1,117,922	51,732	6.1%
2021	21,610	1,117,922	51,732	5.0%
2022	20,754	1,221,682	58,865	3.5%
2023	21,117	1,278,312	60,535	3.5%
2024	21,687	1,353,265	62,400	4.2%

Sources: (2021 and prior) Bureau of Economic Analysis
(2022 and 2023) Texas Association of Cities
(2024) US Bureau of Labor Statistics

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Principal Employers
Current Year and Nine Years Ago

Table 14

Employer	2024			2015		
	Number of Employees	Rank	% of Total County Employment	Number of Employees	Rank	% of Total County Employment
Columbus ISD	238	1	3.24%	230	2	2.47%
Colorado County	216	2	2.94%	145	6	1.56%
Utex Industries	213	3	2.90%	280	1	3.01%
Columbus Community Hospital	203	4	2.76%	190	5	2.04%
Rice Consolidated ISD	200	5	2.72%	200	4	2.15%
Titan (formerly Exterran)	196	6	2.67 %	200	3	2.15%
Drymalla Construction	135	7	1.84%	100	9	1.07%
Weimer ISD	128	8	1.74 %	110	8	1.18%
Great Southern Woods (formerly Diversitech)	85	9	1.16%	85	10	0.91%
Columbus Oaks Health Care Community (formerly River Oaks)	79	10	1.07%	113	7	1.21%
Total	1,693		23.04%	1,653		17.75%

Source: Individual Company Human Resources Departments

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Full-Time Equivalent Employees by Function
Last Ten Fiscal Years

Table 15

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General administration	9	9	9	14	15	15	15	13	13	12
Financial Administration	6	6	6	7	8	8	8	9	11	11
Judicial	17	17	17	24	24	24	23	22	27	30
Public safety	66	66	68	77	77	98	95	91	86	90
Public facilities	4	4	4	5	5	4	4	4	4	4
Public transportation	30	30	30	30	30	26	29	31	28	28
Conservation	2	2	2	2	2	1	1	1	3	3
Health and welfare	1	1	1	1	1	1	1	1	1	1
Total	135	135	137	160	162	177	176	172	173	179

Source: Auditor's Office

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Operating Indicators By Function
Last Ten Fiscal Years

Function	2015	2016	2017	2018	2019
General Administration:					
Marriage license issued	131	120	140	121	120
Birth certificates	265	301	291	351	358
Death certificates	200	200	212	195	221
Judicial:					
County Court					
Probate cases filed	96	91	130	89	130
Mental health cases filed	2	3	2	6	3
Civil cases filed	55	82	156	90	58
Criminal cases filed	482	428	409	351	278
District Court:					
Civil cases filed	324	354	371	326	344
Criminal cases filed	172	296	337	192	141
Justice Court:					
Cases filed	5,845	6,475	4,662	4,291	3,834
Public Safety:					
Jail bookings	1,393	1,329	1,204	1,320	1,126
Jail average daily occupancy	57	59	67	59	48
Emergency responses	1,684	1,520	1,791	1,587	1,754
Emergency transfers	418	408	584	555	929
Health & Welfare:					
Septic permits issued	129	139	120	128	150
Building permits issued	290	138	225	255	337
Indigent health care active cases	22	16	16	11	13

Sources: County records

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
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Table 16

2020	2021	2022	2023	2024
151	125	111	118	139
301	374	375	374	368
238	247	242	230	250
115	152	127	111	105
1	4	4	8	3
50	38	47	56	49
217	197	230	218	168
265	251	274	291	329
169	171	227	199	217
2,821	2,868	3,790	2,204	2,526
780	903	1,010	915	795
37	43	84	69	70
2,455	2,424	2,494	3,611	4,033
448	300	349	677	861
193	183	199	193	195
437	392	433	414	416
9	10	13	6	8

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

COLORADO COUNTY, TEXAS
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2015	2016	2017	2018	2019
Public Safety:					
Stations	1	1	1	1	1
Jails	3	3	3	3	3
Patrol units	26	26	27	27	27
EMS stations	3	3	3	3	3
Ambulance units	8	8	8	8	10
Probations department	1	1	1	1	1
Public Facilities:					
Courthouse	1	1	1	1	1
Annex	1	1	1	1	1
Maintenance	1	1	1	1	1
Judicial:					
JP offices	4	4	4	4	4
Conservation:					
Agrilife	1	1	1	1	1
Public Transportation:					
Asphalt roads (miles)	446	449	449	452	457
Gravel roads (miles)	294	291	291	289	285
Bridges	88	88	89	92	93

Sources: County records

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Table 17

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
1	1	1	1	1
3	1	1	1	1
27	29	32	32	45
3	3	3	3	3
10	11	11	10	8
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
4	4	4	4	4
1	1	1	1	1
458	458	461	443	448
284	284	284	294	292
93	94	95	95	95

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

FEDERAL AWARDS SECTION

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

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

July 14, 2025



Independent Auditor's 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 County Judge
and Members of Commissioners' Court
Colorado County, 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 25, 2025.

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 were not identified.

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

July 14, 2025

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

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.

KM&L, LLC

Lake Jackson, Texas
June 25, 2025

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

July 14, 2025



Independent Auditor's Report

On Compliance For Each Major Program and on Internal Control Over Compliance Required by
the Uniform Guidance

To the Honorable County Judge
and Members of Commissioners' Court
Colorado County, 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 County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

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.

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979-245-9236



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

July 14, 2025

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

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:

- 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.

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July 14, 2025

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

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.

KM&L, LLC

Lake Jackson, Texas
June 25, 2025

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COLORADO COUNTY, TEXAS

*Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024*

I. Summary of auditor's results:

1. Type of auditor's report issued on the financial statements: Unmodified.
2. No internal control findings, required to be reported in this schedule, were disclosed in the audit of the financial statements.
3. Noncompliance, which is material to the financial statements: None.
4. No internal control findings, that are required to be reported in this schedule, was disclosed in the audit of the major programs.
5. Type of auditor's report on compliance for major programs: Unmodified.
6. Did the audit disclose findings which are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a): No
7. Major Programs Include:
 - 21.027 Coronavirus State and Local Fiscal Recovery Act
8. Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000
9. Low Risk Auditee: No

II. Findings related to the financial statements

The audit disclosed no findings required to be reported.

III. Findings and questioned costs related to the federal and state awards.

The audit disclosed no findings required to be reported.

**MINUTES OF THE COLORADO COUNTY
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July 14, 2025



THE OFFICE OF THE COUNTY AUDITOR

Colorado County Courthouse Annex
318 Spring Street, Room 104
Columbus, Texas 78934

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

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. This summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs.
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

The schedule of status of prior audit findings is as follows:

None.

**MINUTES OF THE COLORADO COUNTY
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THE OFFICE OF THE COUNTY AUDITOR

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

In accordance with Title 2 U.S. Code of Federal Regulations §200.511, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan must be presented to address each finding included in the current year auditor's reports. The corrective action plan is as follows:

None.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
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COLORADO COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Exhibit 18

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Contract/ Program Number	Expenditures or Award Amount
U.S. Department of Housing and Urban Development:			
Passed Through the Texas General Land Office:			
Community Development Block Grant/State's Program	14.228	22-130-014-D794	\$ 29,406
Community Development Block Grant/State's Program	14.228	24-065-079-E734	<u>358,814</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 388,220</u>
U.S. Department of Interior:			
Direct:			
Payment in Lieu of Taxes	15.226	--	\$ <u>3,377</u>
TOTAL U.S. DEPARTMENT OF INTERIOR			<u>\$ 3,377</u>
U.S. Department of Treasury:			
Direct:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	--	\$ <u>2,435,296</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>\$ 2,435,296</u>
U.S. Department of Homeland Security:			
Passed Through the Texas Office of the Governor:			
Homeland Security Grant Program	97.067	2960208	\$ 7,330
Homeland Security Grant Program	97.067	4977601	<u>20,094</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>\$ 27,424</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 2,854,317</u>
TOTAL MAJOR PROGRAMS			<u>\$ 2,435,296</u>
TYPE A PROGRAM			<u>\$ 750,000</u>

MINUTES OF THE COLORADO COUNTY
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COLORADO COUNTY, TEXAS

*Notes to the Schedules of Expenditures of Federal Awards
For the Year Ended December 31, 2024*

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards (the "Schedules") includes the federal and state grant activity of Colorado County, Texas (the "County") under programs of the federal government for the year ended December 31, 2024. The information in these Schedules are presented in accordance with the requirements of Office of Management and Budget (OMB) Uniform Guidance (federal awards). Because the Schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County accounts for all federal awards under programs of the federal and state government in the General and Special Revenue Funds. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal and state grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the County, they are recorded as unearned revenues until earned. Otherwise, federal grant funds are received on a reimbursement basis from the respective federal program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods.

NOTE 3 - INDIRECT COST RATE

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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- ___7. Engagement letter with KM&L, LLC to perform the 2025 external financial and single audits.
(Lowrance)

Michelle Lowrance stated accepting this letter would allow the audit to be scheduled. If accepted the auditors will be here the first week of October and then again March or April of 2026. The goal is to have the report issued in May 2026. She explained the fee is unchanged.

Motion by Judge Prause to approve the engagement letter with KM&L, LLC to perform the 2025 external financial and single audits; seconded by Commissioner Owers; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
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Engagement Letter

July 14, 2025

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

We are pleased to confirm our understanding of the services we are to provide for Colorado County, Texas (the "County") for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the County as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Information.
- 3) Required Pension Schedules.
- 4) Required OPEB Schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Schedule of Expenditures of Federal Awards.
- 2) Combining and Individual Nonmajor Fund Financial Statements and Schedules.

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

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

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

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



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Audit Scope and Objectives - Continued

In connection with our audit of the basic financial statements, we will read the following 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.

- 1) Introductory Section.
- 2) Statistical Section.

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or

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Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit - Continued

governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper Revenue Recognition
- Management Override of Controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

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Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

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Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and

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Responsibilities of Management for the Financial Statements and Single Audit - Continued

the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the County in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional

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Other Services - Continued

standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of KM&L, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an external agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of KM&L, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the external agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

Honorable County Judge
and Members of Commissioners Court
Colorado County, Texas
July 14, 2025
Page 8

Engagement Administration, Fees, and Other - Continued

Wade Whitlow, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 6, 2025 (interim fieldwork), March 30, 2026 (year-end fieldwork) and to issue our reports no later than May 25, 2026.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$55,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Honorable County Judge and Members of Commissioners' Court of the County, which will also address other information in accordance with *AU-C 720, The Auditor's Responsibility Related to Other Information Included in Annual Reports*. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

Honorable County Judge
and Members of Commissioners Court
Colorado County, Texas
July 14, 2025
Page 9

Very truly yours,

KM&L, LLC

RESPONSE:
This letter correctly sets forth the understanding of the County.

Management signature: Michelle Gourance

Title: County Auditor

Date: 14 July 2025

Governance signature: [Signature]

Title: Colorado Co. Judge

Date: 7-14-25

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

July 14, 2025

- ___8. Recognize the James A. Bouligny and Zoe Bouligny Charitable Foundation for grant to Colorado County EMS in the amount of \$14,625.65 and acceptance of funds. (Furrh)

Michael Furrh stated he is working to put whole blood in the supervisor vehicles. He hopes this project will be completed by the end of the month and will use these funds to purchase equipment to do this.

**Motion by Judge Prause to recognize the James A. Bouligny and Zoe Bouligny Charitable Foundation for grant to Colorado County EMS in the amount of \$14,625.65 and accept 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**

July 14, 2025

JAMES A. BOULIGNY and ZOE BOULIGNY CHARITABLE FOUNDATION
1306 Avenue K
El Campo, Texas 77437
Email: jzboulignyfoundation@yahoo.com

June 26, 2025

Mr. Michael A. Furrh, Chief
Colorado County Emergency Medical Services
305 Radio Lane #101
Columbus, Texas 78934

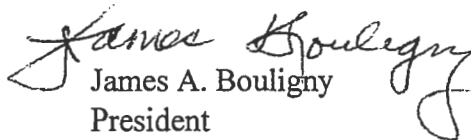
Dear Mr. Furrh:

The grant request presented by you to the Bouligny Charitable Foundation has been approved. Enclosed is the Foundation check payable to the Colorado County EMS in the amount of \$14,625.65.

Please remember that you must use these funds in strict accordance of your application. You must furnish to the Foundation a copy of all invoices evidencing the purchases within six (6) months of receiving the grant funds.

The Foundation wishes well for the Colorado County Emergency Medical Services.

Sincerely,


James A. Bouligny
President

JAB/bjk

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

July 14, 2025

- ___9. Addition to the Colorado County Employee Policy and Procedures Manual stating: "When responding in emergencies declared by Local, State, and/or Federal Government or a major disaster where the County Judge has issued a disaster declaration and it has been extended by the Commissioners Court, in order for the County to be reimbursed by FEMA, all salaried employees will be calculated in the same manner as hourly employees for the duration of the disaster incident and the disaster declaration is rescinded or allowed to expire." (Prause)

Michelle Lowrance stated that this would mean time sheets or using Time and Attendance for salaried employees.

Motion by Judge Prause to approve the addition to the Colorado County Employee Policy and Procedures Manual stating: "When responding in emergencies declared by Local, State, and/or Federal Government or a major disaster where the County Judge has issued a disaster declaration and it has been extended by the Commissioners Court, in order for the County to be reimbursed by FEMA, all salaried employees will be calculated in the same manner as hourly employees for the duration of the disaster incident and the disaster declaration is rescinded or allowed to expire; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.

- _10. Consider approval of the hangar construction project submitted by Chris Hodde at the Robert R. Wells Airport, contingent upon final execution of the Lot Lease. (Rogers)

Chris Hodde, a Colorado County native, was in attendance to present his intentions for the lot. He is proposing a new hangar building that will withstand up to 120 MPH winds. The building size will be 60x60 or 70x70. It is yet to be determined. The hangar door will go up and not out. Chuck Rogers was happy with the ideas and hoped future construction will follow this method.

Motion by Commissioner Brandt to approve the hangar construction project submitted by Chris Hodde at the Robert R. Wells Airport, contingent upon final execution of the Lot Lease; 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
July 14, 2025

ARMSTRONG
STEEL BUILDING SYSTEMS

WWW.ARMSTRONGSTEEL.COM | P 800.345.4610

Mike Carbuto
(720) 640-3712
mike.c@armstrongsteel.com

Building Specifications

QUOTE #

Hodde07-Jul-2025(B)

DATE

07/09/2025

CUSTOMER DETAILS

Attention Chris Hodde	Phone (469) 556-4007
Building Address	County Colorado
City Columbus	State tx Zip 78934

BUILDING DETAILS

Width 60'	Length 60'	Eave Height 19'	Pitch 2:12
Doors N/A	Windows N/A	Insulation N/A	
Wall Color SMP - (TBD)	Trim Color SMP - (TBD)	Roof Color Galvalume	

CODES & LOADS

Ground Snow 8	Roof Snow 8	Wind 120
Exposure C	Building Code IBC-21	Collateral Load 1

INCLUDED

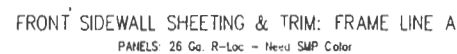
- Roof Z Purlin & Wall Z Girt Galvanized Secondary Framing
- Galvanized Endwall Framing
- Structural Steel I-Beams
- **50 Year Warranty** On All Structural Members
- 26 Gauge PBR Color Wall Sheeting (**40 Year Warranty**)
- 26 Gauge PBR Galvalume Roof (**35 Year Warranty**)
- All Fasteners and Hardware
- **Lifetime Warranty** against rust on all fasteners
- Premium Sculpted Trim
- Premium Base Trim
- Dedicated Professional Project Manager
- Certified, Stamped & Engineered Drawings specific to your state.
- **ALL AMERICAN** – Armstrong is proud to be an American company that uses only American made materials.
- **Precision Engineering** – Our structures are faultless. State of the art technology ensures that every building is made to the highest standards.
- **On Time Delivery** – Confirmed delivery times mean more efficient crew scheduling, saving you time and money.

800.345.4610 **50 YEAR**
FACTORY WARRANTY

COMMISSIONER'S COURT REGULAR MEETING



MEMBER TABLE			
FRAME LINE A			
QUAN	MARK	PART	LENGTH
1	E-1	08536DU2	19'-11"
1	E-2	08536DU2	19'-11"
1	E-3	08536DU2	19'-11"
2	G-8	8X25Z16	20'-11" 1/2"
2	G-9	8X25Z16	22'-0"
1	G-10	8X25Z14	20'-11" 1/2"
1	G-11	8X25Z16	20'-11" 1/2"
2	CB-2	GS1720	26'-9" 1/4"



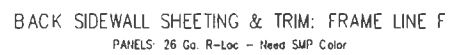
2 Inverse Drive East, S.A.
:rywood, Suite 801
n St. L.O-345-467
www.americansteel.com

DESCRIPTION	SIDEWALK, "RAMING & SHEETING"
CUSTOMER	DEALER
ANALYST	PHOTO
SCALE	NOT TO SCALE
DATE	1968

Hodder & Mottishaw

NOTE
ALL DIMENSIONS, JOINTS, ETC., LOCATIONS,
SIZES AND SPECIFICATIONS ARE SUBJECT TO BE
CHANGED FOR FINAL DESIGN AND RELEASE OF
PERF. DRAWINGS.

COMMISSIONER'S COURT REGULAR MEETING



MEMBER TABLE			
FRAME LINE F			
QUAN	MARK	PART	LENGTH
1	E-2	08536DU2	19'-11"
1	E-4	08536DU2	19'-11"
1	E-5	08536DU2	19'-11"
2	G-9	8X25Z16	22'-0"
1	G-12	8X25Z14	20'-11 1/2"
1	G-13	8X25Z16	20'-11 1/2"
2	G-14	8X25Z16	20'-11 1/2"
2	CB-2	G51720	26'-9 1/4"

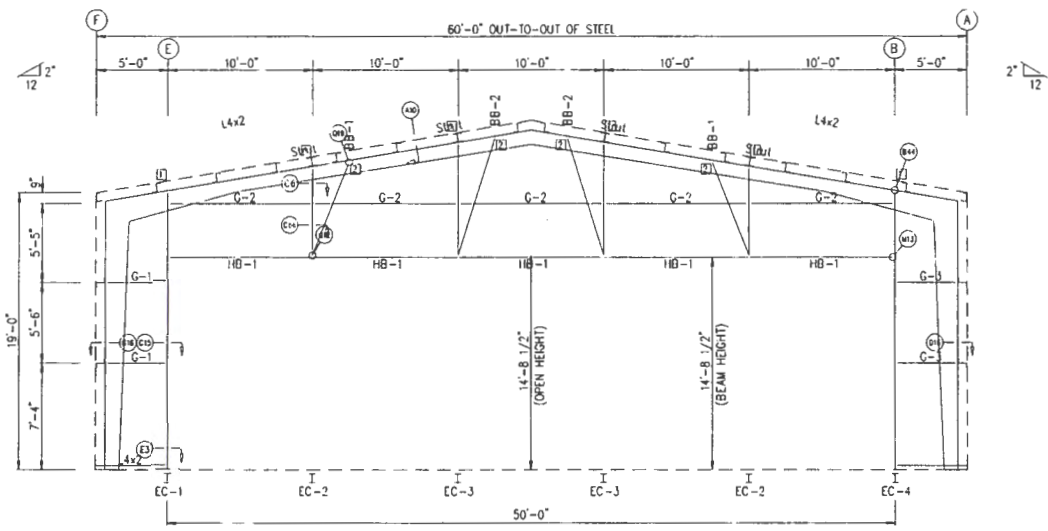
DESCRIPTION	SIDEWALL, "RAMP" & SHEETING
CUSTOMER	SEA FR
END USER	PROJAC
SCALE	NOT TO SCALE

2/10 12/17/18 12/17/18

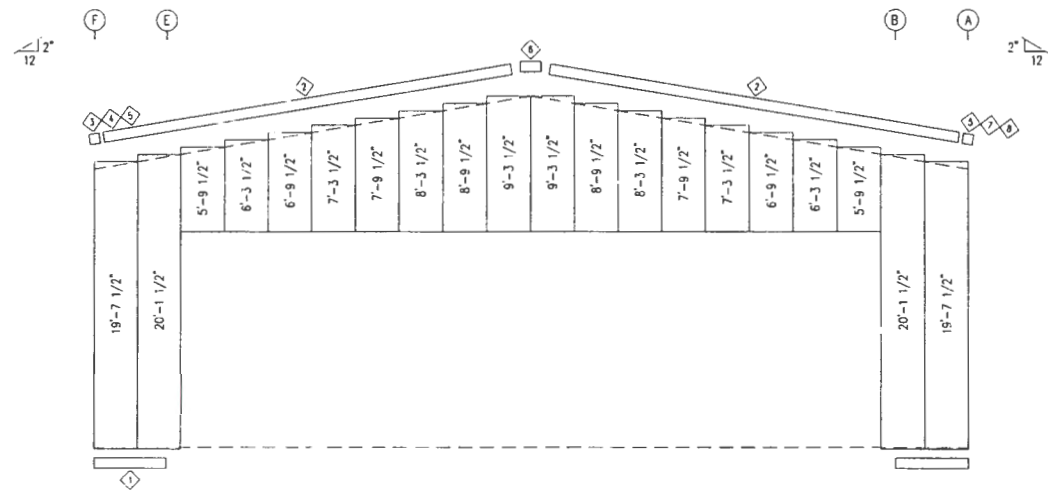
Hodges & Smith Inc.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025



LEFT ENDWALL FRAMING: FRAME LINE 1



LEFT ENDWALL SHEETING & TRIM: FRAME LINE 1
PANELS: 26 Ga. R-LoC - Heed SMP Color

TRIM TABLE FRAME LINE 1				
ID	QUAN	PART	LENGTH	DETAIL
1	2	BA6102	10'-2"	TRIM_1
2	4	Q7646	16'-2"	
3	1	Q765L6	6"	
4	1	AR963L6	9 1/8"	TRIM_100
5	2	AR9626	8 1/16"	
6	1	Q7676	1'-4"	
7	1	Q765R6	6"	
8	1	AR963R6	9 1/8"	

BOLT TABLE FRAME LINE 1				
LOCATION	QUAN	TYPE	DIA	LENGTH
Columns/Raf	6	A325	1/2"	1 1/4"
Back Braces	1	A325	5/8"	1 3/4"

MEMBER TABLE FRAME LINE 1			
QUAN	MARK	PART	LENGTH
5	HB-1	C8x11.5	9'-4"
2	BB-1	P3S40	9'-7 7/16"
2	BB-2	P3S40	10'-6 11/16"
1	EC-1	W8X10	18'-9 13/16"
2	EC-2	W8X10	5'-9 5/16"
2	EC-3	W8X10	7'-5 5/16"
1	EC-4	W8X10	18'-9 13/16"
2	G-1	8X25Z16	4'-7 1/2"
5	G-2	8X25Z16	9'-4"
2	G-3	8X25Z16	4'-7 1/2"

CONNECTION PLATES FRAME LINE 1			
ID	QUAN	MARK/PART	
1	6	n1	
2	4	11	

NOTE:
ALL DIMENSIONS SHOWN ARE IN FEET AND INCHES.
SIZES, AND SPECIFICATIONS ARE SUBJECT TO BE
CHANGED UPON FINAL DESIGN AND RELEASE OF
PERMIT DRAWINGS.

ISSUED	DESCRIPTION	DATE	DRAWN	CHECKED	DESIGNED
3	PERMIT	7/14/25	MB	MB	BD

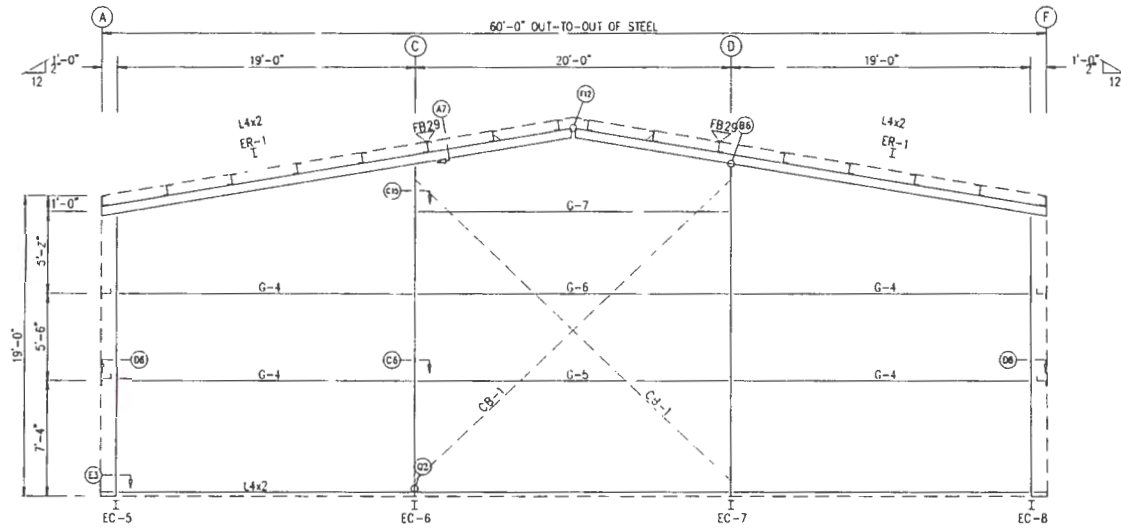
2100 West 10th Ave., Suite 100
Boulder, Colorado 80501
P: 303-440-8800
www.mh-engineers.com

DESCRIPTION	ENDWALL FRAMING & SHEETING
CUSTOMER	DAUER
ENGINEER	PROJECT
SCALE	NOT TO SCALE
DATE	7/14/25

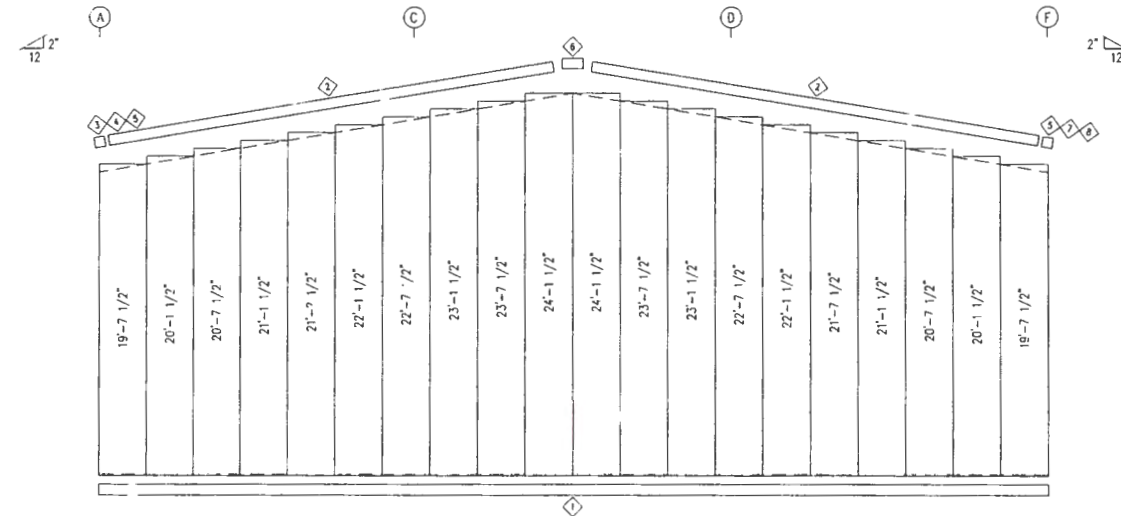
Hodde & Smith, Inc.

COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025



RIGHT ENDWALL FRAMING: FRAME LINE 4



RIGHT ENDWALL SHEETING & TRIM: FRAME LINE 4

PANELS: 26 Ga. R-Loc - Need SMP Color

TRIM TABLE			
PART		LINE	4
◇ ID	QUAN	LENGTH	DETAIL
1	3	BA6	20'-4"
2	4	Q7846	16'-2"
3	1	Q7851.6	6'
4	1	AR9631.6	9 1/8"
5	2	AR9626	8 1/16"
6	1	Q7876	1'-4"
7	1	Q785R6	6'
8	1	AR963R6	9 1/8"

BOLT TABLE				
FRAME LINE 4				
LOCATION	QUAN	TYPE	DIA	LENGT
ER-1/ER-1	8	A325	5/8"	1 1/2
Columns/Raf	4	A325	1/2"	1 1/4

MEMBER TABLE			
FRAME LINE 4			
QUAN	MARK	PART	LENGTH
1	EC-5	W8X10	17'-7 3/4"
1	EC-6	W8X10	20'-9 3/4"
1	EC-7	W8X10	20'-9 3/4"
1	EC-8	W8X10	17'-7 3/4"
2	ER-1	W8S41	30'-4 7/16"
4	G-5	8X25Z12	18'-4"
1	G-5	8X25Z12	19'-4"
1	G-6	8X35Z14	19'-4"
1	G-7	8X25Z14	19'-4"
2	CB-1	GS1716	27'-11 1/4"

FLANGE BRACE TABLE			
FRAME LINE 4			
▽ID	QUAN	MARK	LENGTH
1	2	FB29	2'-5"

NOTE:
ALL DIMENSIONS, QUANTITIES, LOCATIONS,
SIZES, AND SPECIFICATIONS ARE SUBJECT TO BE
CHANGED UPON FINAL DESIGN AND RELEASE OF
PERMIT DRAWINGS.

ISS #	DESCRIPTION	DATE	DRN.	C K	DE
1-	PERMIT	7/9/75	733	WBS	73



DESCRIPTION	ENCLOSURE FRAME & SHEETING
CUSTOMER	DEALER
END USER	"PROJECT"
SCALE	NOT TO SCALE

Hodder & Mott MacDonald Ltd

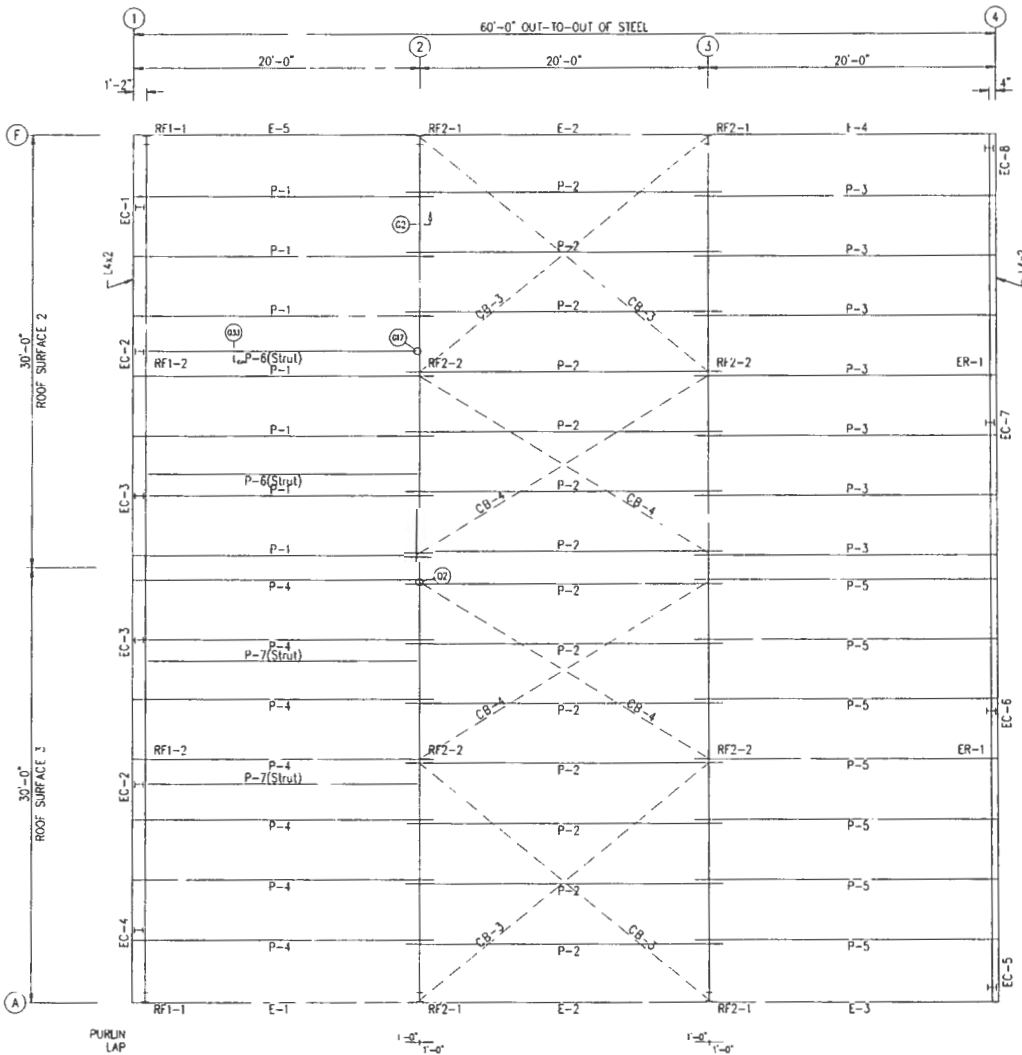
MINUTES OF THE COLORADO COUNTY

COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025

TRIM TABLE				
ROOF PLAN				
ID	QUAN	PART	LENGTH	DETAIL
1	6	UN6102	10'-2"	TRIM_101

MEMBER TABLE				
ROOF PLAN				
QUAN	MARK	PART	LENGTH	
7	P-1	8x25Z16	20'-11 1/2"	
14	P-2	8x25Z16	22'-0"	
7	P-3	8x25Z16	20'-11 1/2"	
7	P-4	8x25Z16	20'-11 1/2"	
7	P-5	8x25Z16	20'-11 1/2"	
2	P-6	WBX10	19'-3 1/2"	
2	P-7	WBX10	19'-3 1/2"	
1	E-1	08536DU2	19'-11"	
2	E-2	08536DU2	19'-11"	
1	E-3	08536DU2	19'-11"	
1	E-4	08536DU2	19'-11"	
1	E-5	08536DU2	19'-11"	
4	CB-3	GS1720	25'-0 1/2"	
4	CB-4	GS1716	23'-6 3/4"	



ROOF FRAMING PLAN

ROOF SHEETING
PANELS: 26 Ga. R-Loc
Galvalume Plus

NOTE
ALL DIMENSIONS, QUANTITIES, LOCATIONS,
SIZES, AND SPECIFICATIONS ARE SUBJECT TO BE
CHANGED UPON FINAL DESIGN AND RELEASED FOR
PERMIT DRAWINGS.

ISSUE	DESCRIPTION	DATE	DRN.	CHECK	DES.
P	PERMIT	7/1/25	TBD	MBS	TBD



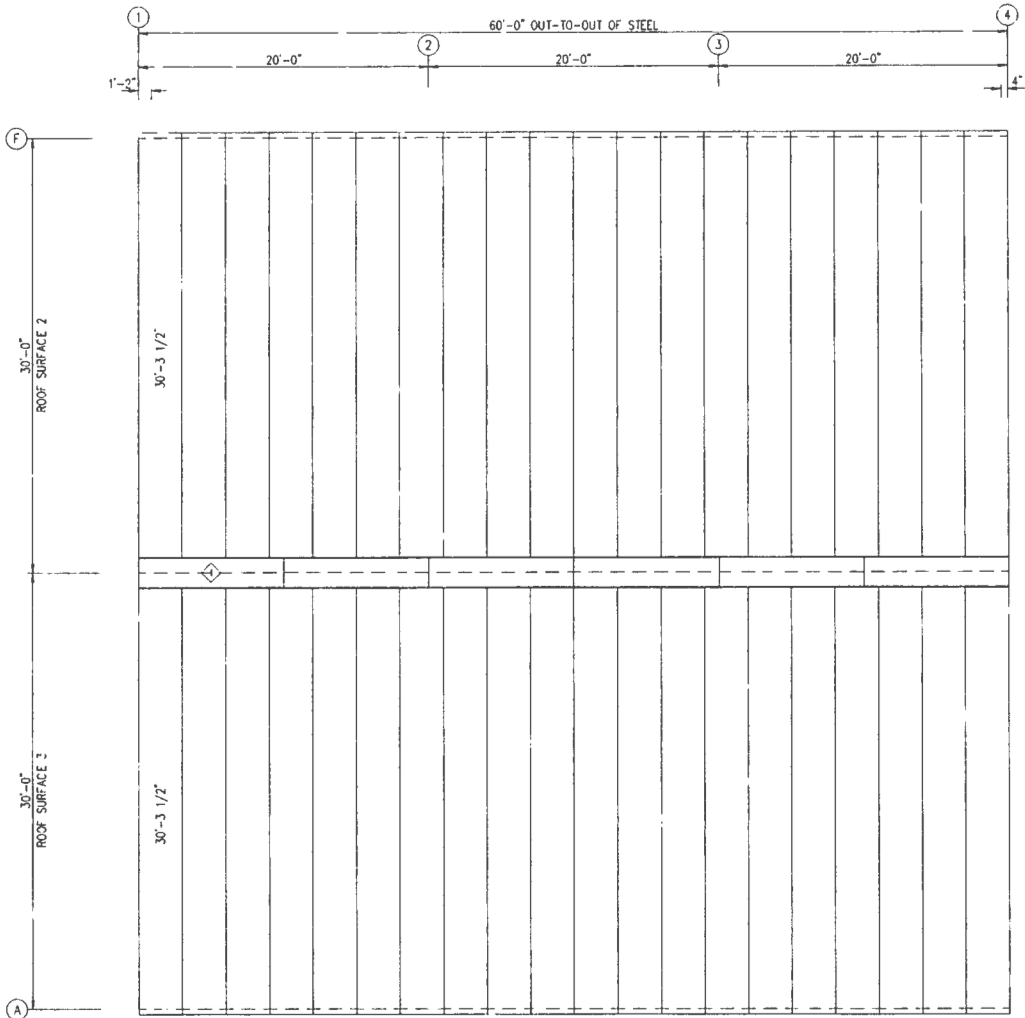
DESCRIPTION		ROOF FRAMING & SHEETING	
CUSTOMER	DEALER		
END USER	PRODUCER		
SCALE	1/4" = 1'-0"		
DATE	7/1/25		

MINUTES OF THE COLORADO COUNTY

COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025

TRIM TABLE				
ROOF PLAN				
ID	QUAN	PART	LENGTH	DETAIL
1	6	UN6102	10'-2"	TRIM_101



ROOF SHEETING PLAN
PANELS 26 Ga. R-Loc - Galvalume Plus

NOTE:
ALL DIMENSIONS, PANELS, LOCATIONS,
SIZES, AND SPECIFICATIONS ARE SUBJECT TO BE
CORRECTED IN FINAL DESIGN AND RELEASE OF
PERMIT DRAWINGS.

ISSUE	DESCRIPTION	DATE	BY	CHK	DES.
1	PERMIT	7/9/25	MB	MB	TBC



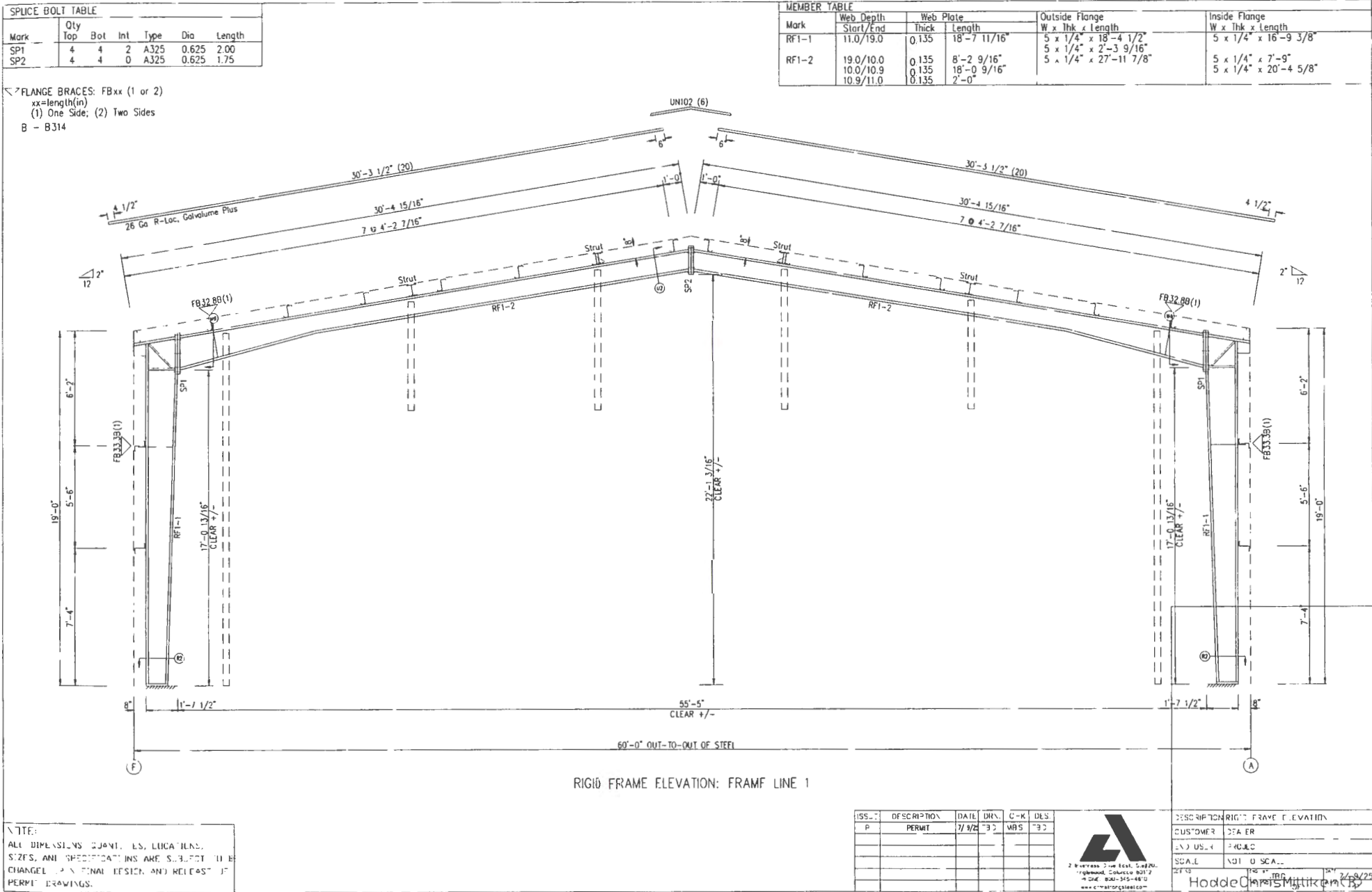
DESCRIPTION		ROOF FRAMING & SHEETING	
CUSTOMER	CEALER		
ERECTOR	FRAMING		
SCALE	AS SHOWN		

Hodde Q. Smith 7/8/25

MINUTES OF THE COLORADO COUNTY

COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025



NOTE:
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SIZES, AND SPECIFICATIONS ARE SUBJECT TO BE
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COMMISSIONER'S COURT REGULAR MEETING

Mark	Qty Top	Bot	Int	Type	Dia	Length
SP1	4	4	2	A325	0.625	2.25
SP2	4	4	0	A325	0.625	2.00

[illegible]

NOTE:
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SIZES, AND SPECIFICATIONS ARE SUBJECT TO BE
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PERMITS DRAWINGS.

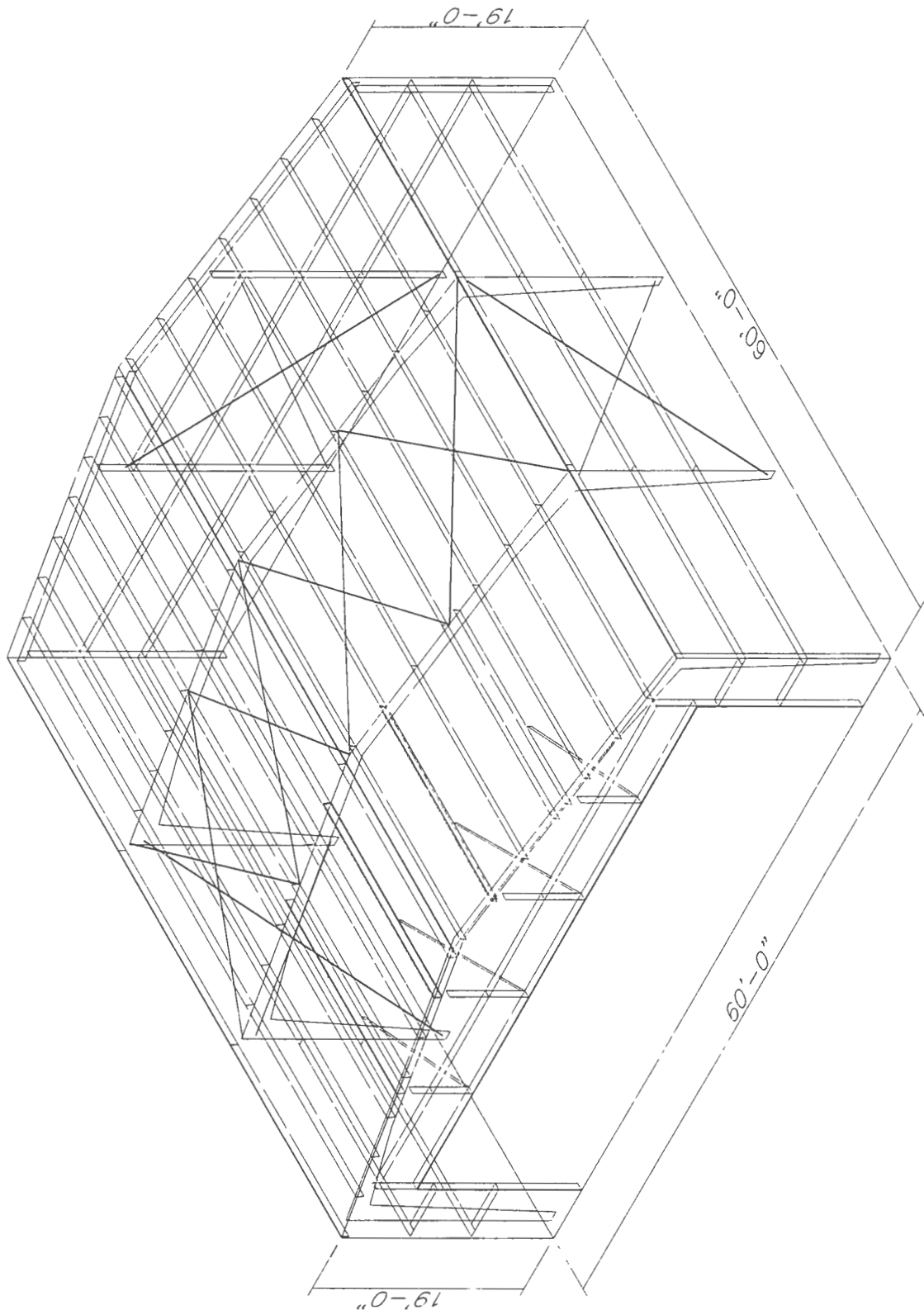
ISSUE	DESCRIPTION	DATE	DRN	C-K	DES	DESCRIPTION	RIGID FRAME EVALUATION
P	PERMIT	7/9/82	30	VBS	30	CUSTOMER	2FAER
						NO USE	PROUD
						SCALE	NO O SCALE

1 American Soc. of Civ. Engrs.
Engineering, Geotechnical, and
Water Resources Div.
1801 N. 17th St., Suite 100
Alexandria, VA 22304-4400

7/9/82

Hodder & Smith

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



7/1/2025

Chris Hodde
Falcon View Aviation

1304 Timarra Lane
Mckinney, TX 75070

QUOTATION

Email: chrishodde@sbcglobal.net

Ship To:

469-556-4007 (ph)

Weimar, TX
78962

Job Name: 66 Romeo

Dear: Chris,

We are pleased to provide you with the following quote. Please find listed below the specifications for your new hydraulic hangar door.

SCOPE: Provide 1 Higher Power Hydraulic Door(s)

- **1 HPdoors measuring 50'W x 14'H clear opening; 120mph ASCE 7-22 wind load in closed position, and a Max of 50mph when open.**

INCLUDED: Each door will include the following items:

- All steel required to install doors into your opening
- All hydraulic components / lines / fittings
- Red Oxide Primer (Steel will need to be prepped before Painting)
- Thermal seals for all four edges of doors
- Motor and Hydraulic Pump Unit

NOT INCLUDED:

- This Quote reflects a total Nominal Jamb Thickness of *UP TO 16"*. Thicker jambs may result in an increase in price.
- Soffits, Overhangs or other exterior obstructions may also affect the price
- This Quote reflects your HP Door being sheeted Vertically (Sheeting NOT included). Horizontal sheeting may result in an increase of price. Total weight of Exterior and Interior Sheeting for the door cannot exceed more than 4 lbs per square foot, if greater this may result in an increase of price.
- DOES NOT include labor/equipment to unload
- DOES NOT include installation
- DOES NOT include cladding/trim/insulation/hydraulic fluid

NOTES:

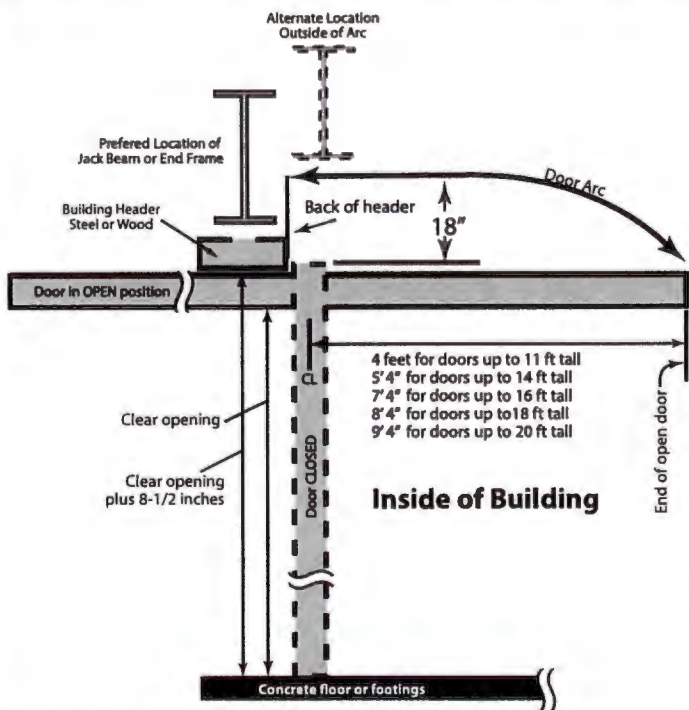
Lead time for product is approximately **12 to 16 weeks** from receipt of deposit payment. The deposit is 25% of the TOTAL SALE. Final Invoice including Freight cost will be due Prior to your door Shipping. Due to the volatility of the current steel market, quote prices are subject to change without notice. To pay by Wire Transfer, ACH, Credit Card, please call our office at 269-927-8990. Once again, thank you for the opportunity to quote this project for you. Please feel free to call with any questions or concerns.

Sincerely,

Danni Buhrfiend

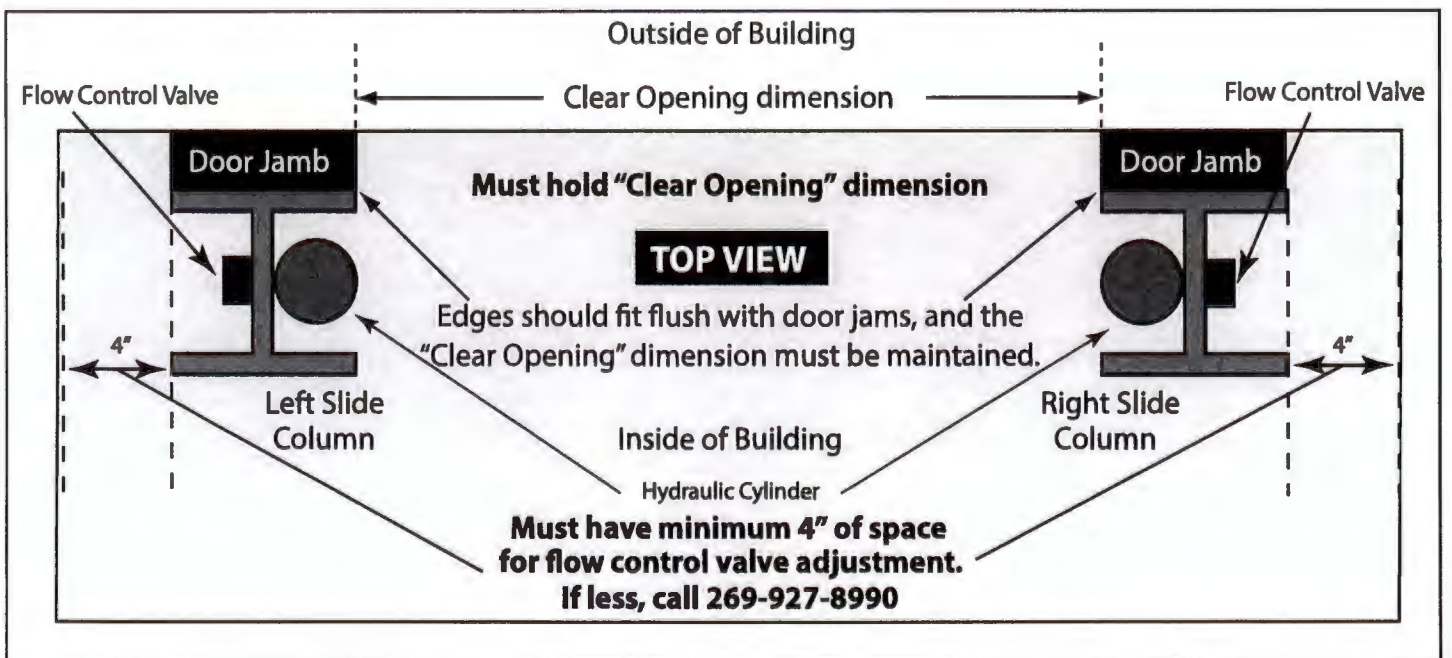
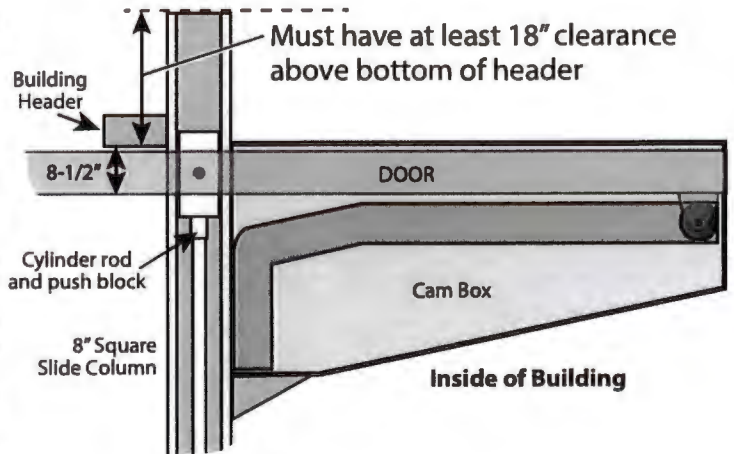
MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

**HIGHER POWER
HYDRAULIC DOORS®**



116 to 130 MPH

Finished Framed Opening:
50'-0"W x 14'-8-1/2"H
Produces a clear opening of:
50'-0"W x 14'-0" H

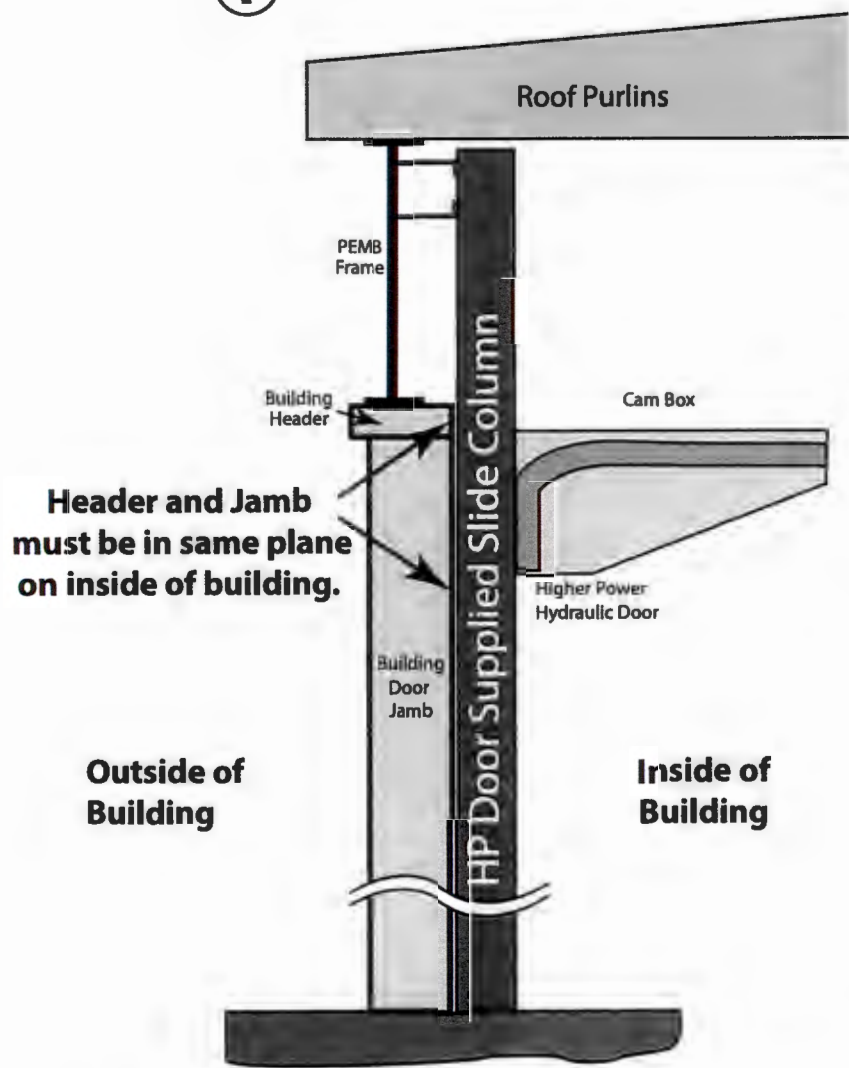


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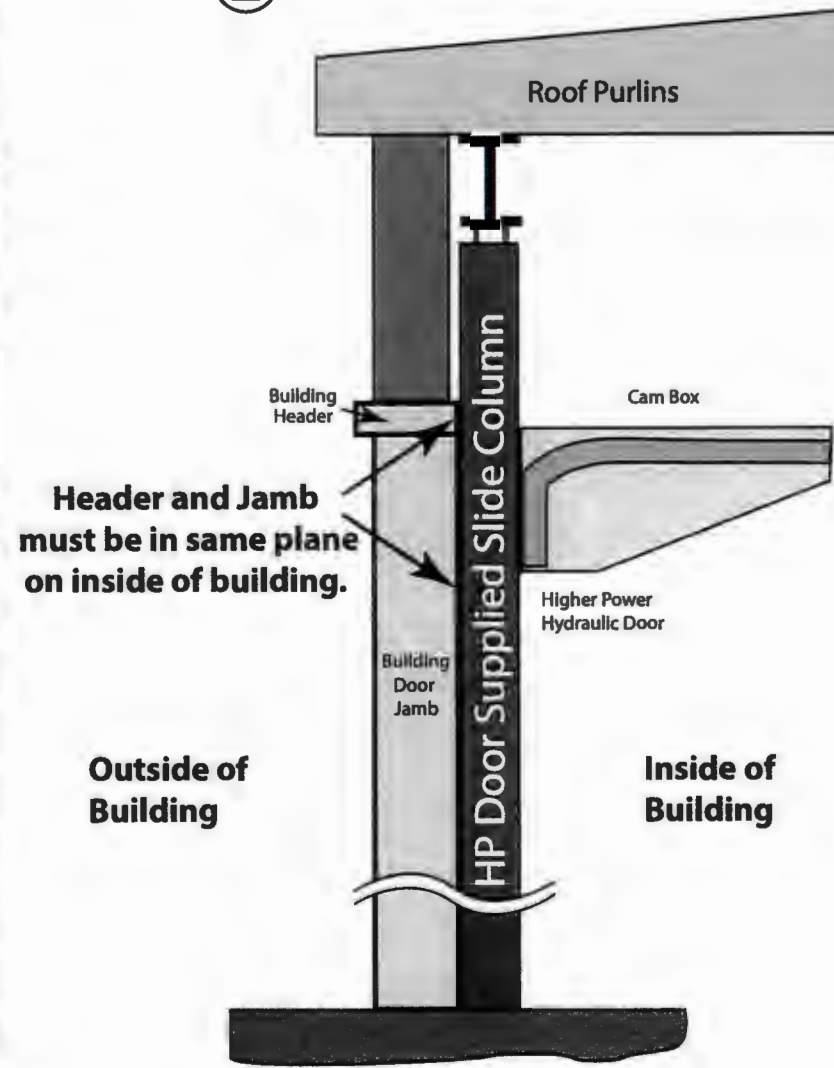
3.1 Steel Building Connection points



①



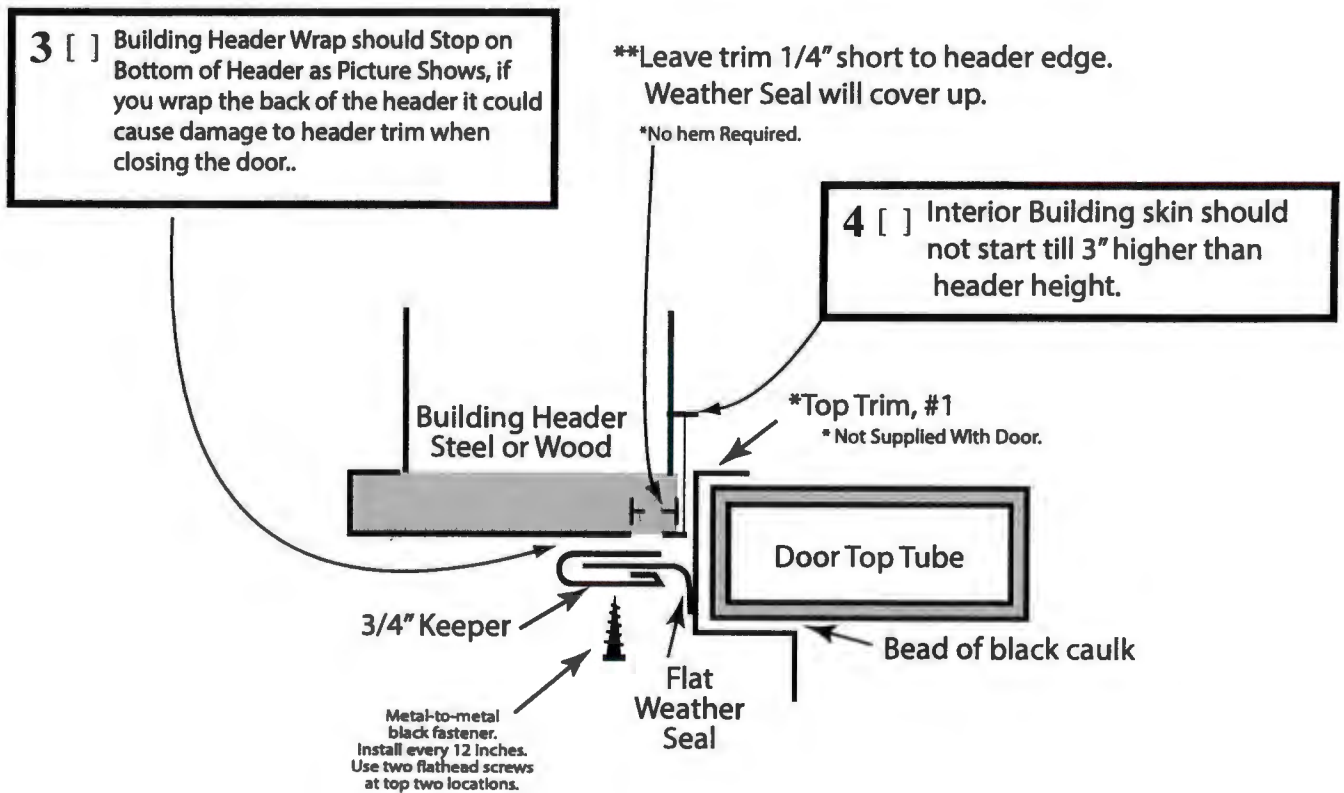
②



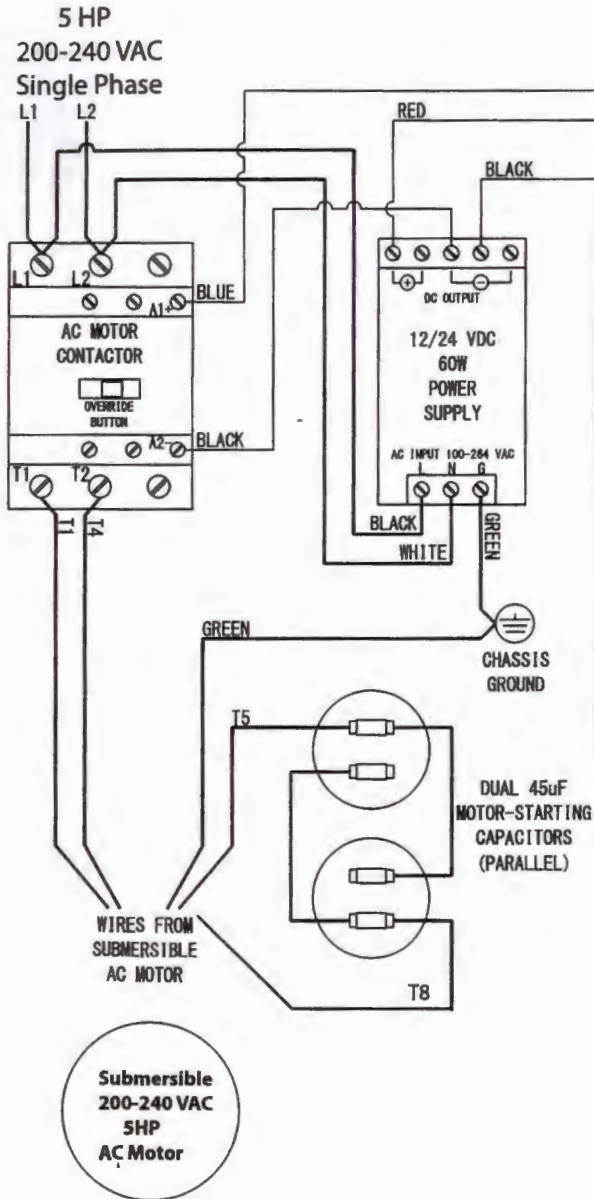
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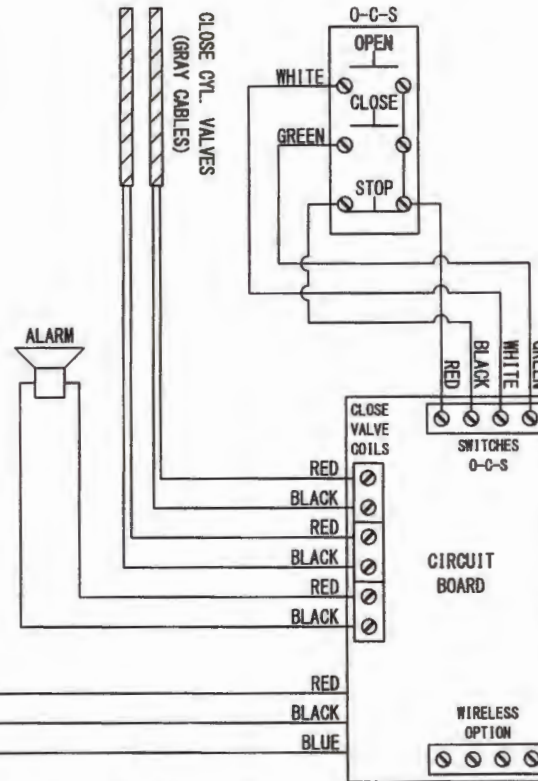
3 HEADER TRIM DETAIL



Panel Overcurrent Protection And
Disconnect To Be Provided By
Electrical Installer.



HIGHER POWER HYDRAULIC DOORS®



PH 1 E56HZ

MODEL 200513151DHX56HZ73

14MAR22

HP(kW)	5.0(3.7)	COD	B	ENCL	ODP	EFF	74.0	/66.0%	AMB	40°C
SF	1.00	DUTY	S3	10(RED)	2(P/H)	PF	0.99	/0.91	INS	F DT K
V	200	HZ	60	A	25.3	RPM	1670			
V	200	HZ	50	A	30.8	RPM	1380			

T1 T4
L1 L2

5hp, 200 to 240 volt, Single Phase Motor Specs
11/30/2022 J. Johnson

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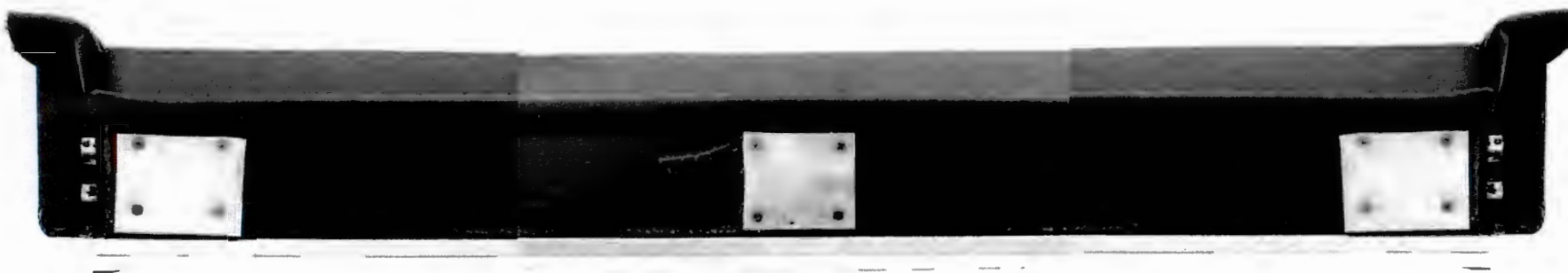
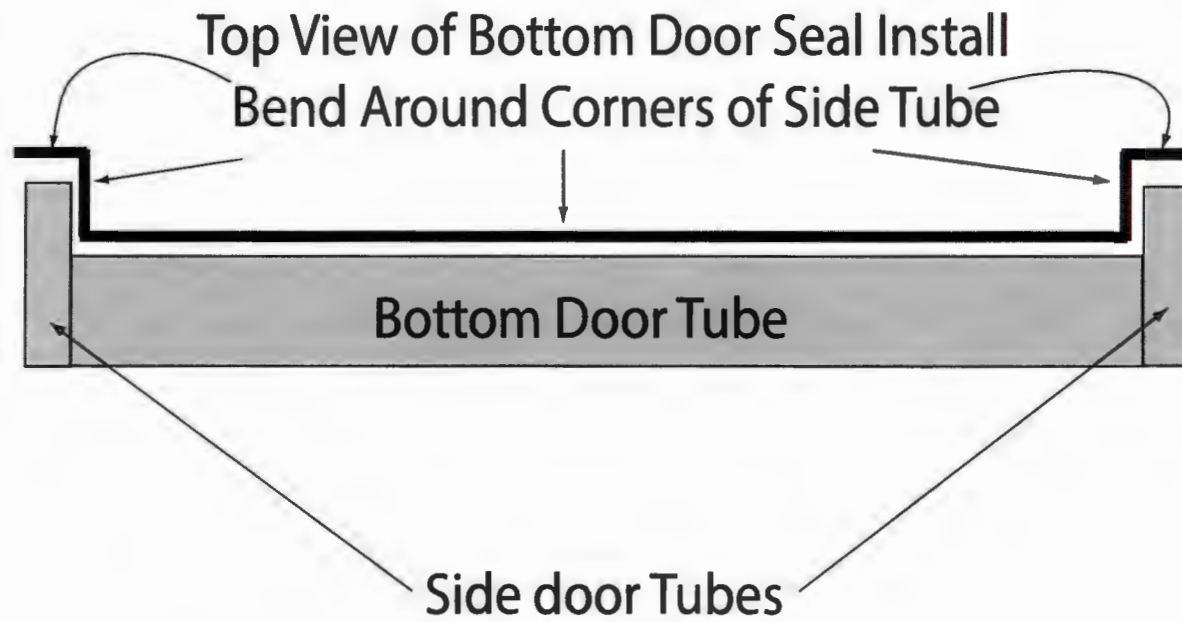
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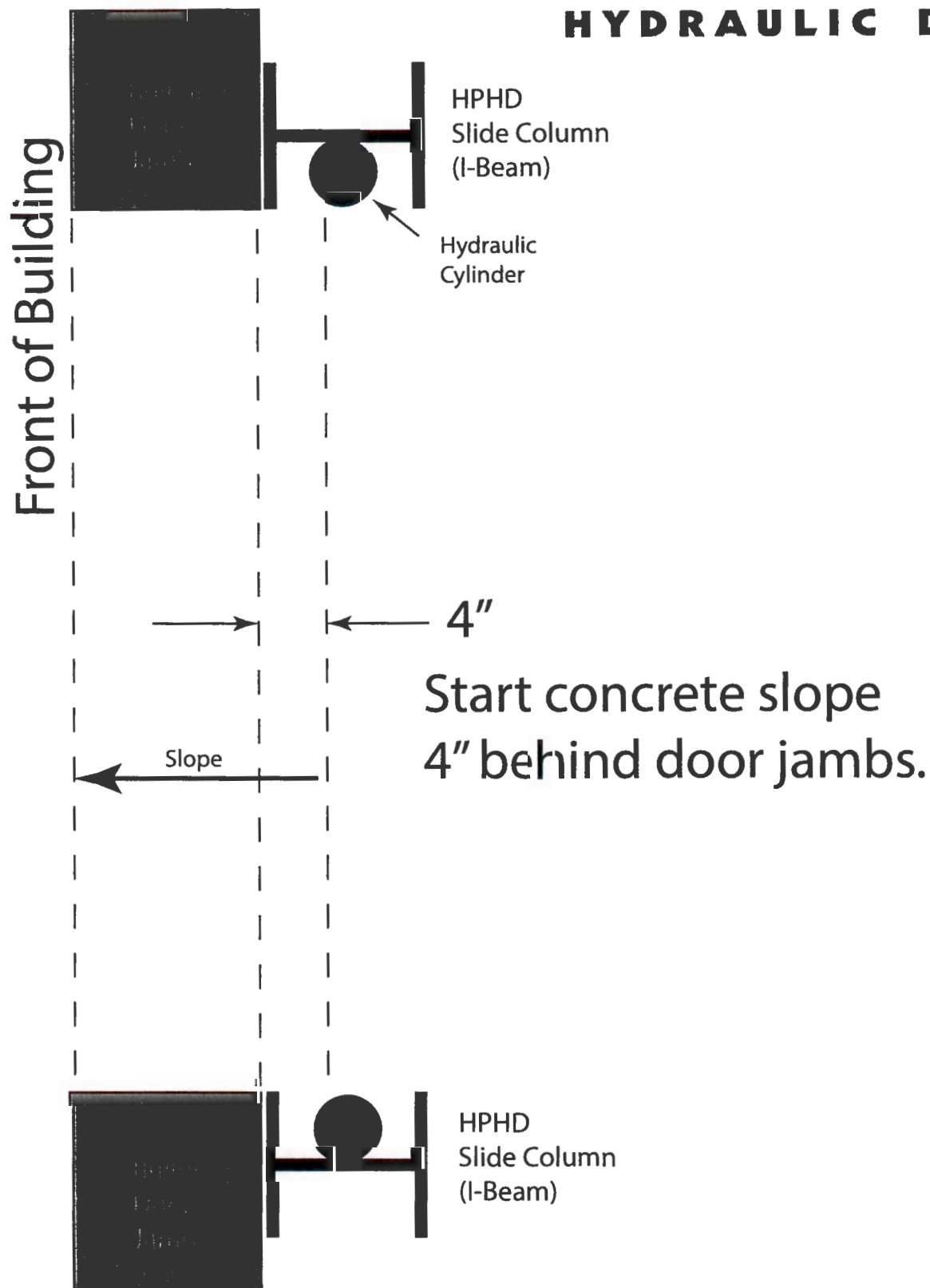
Bottom Door Seal Install

Drawing not to scale

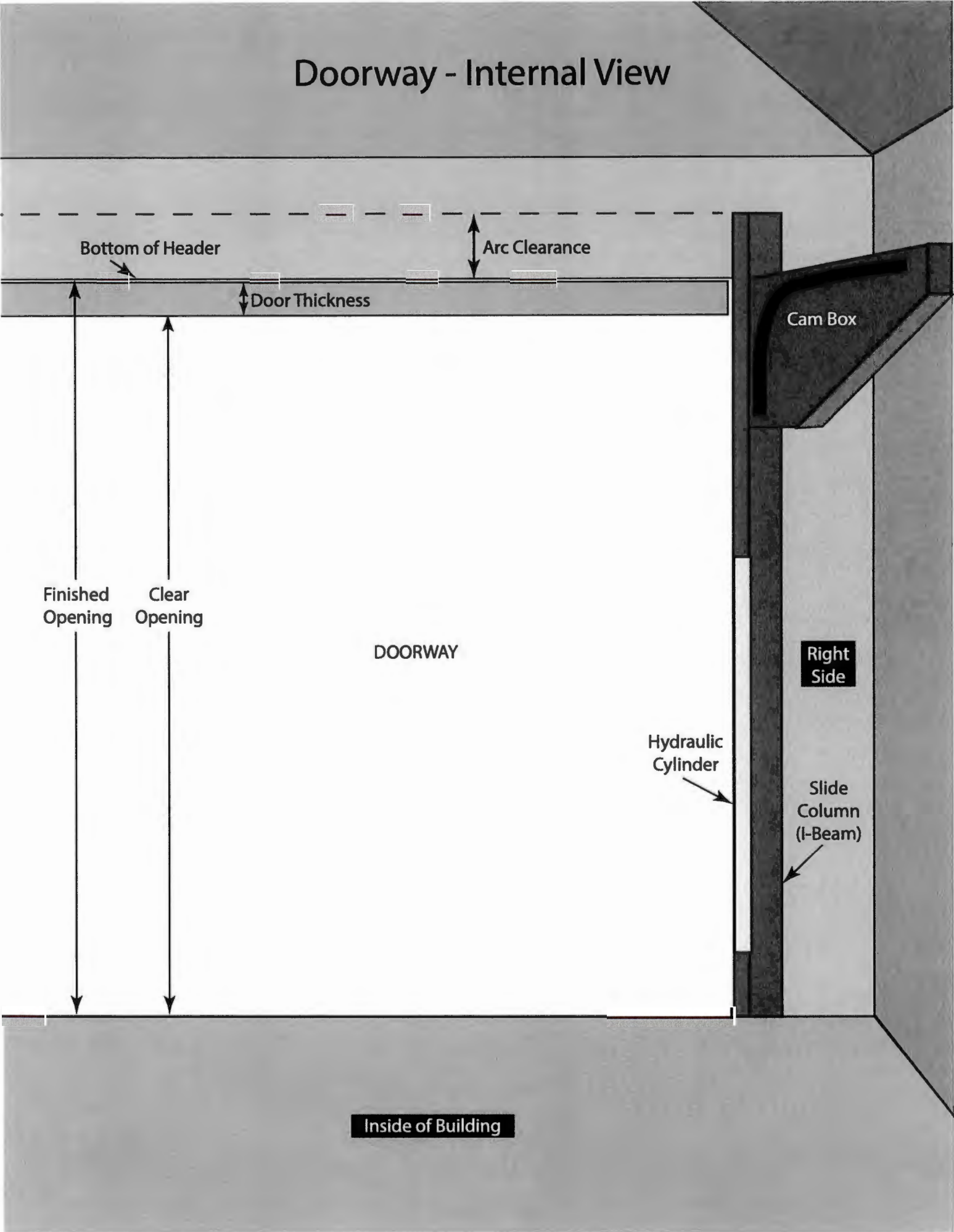
Outside Face of Door



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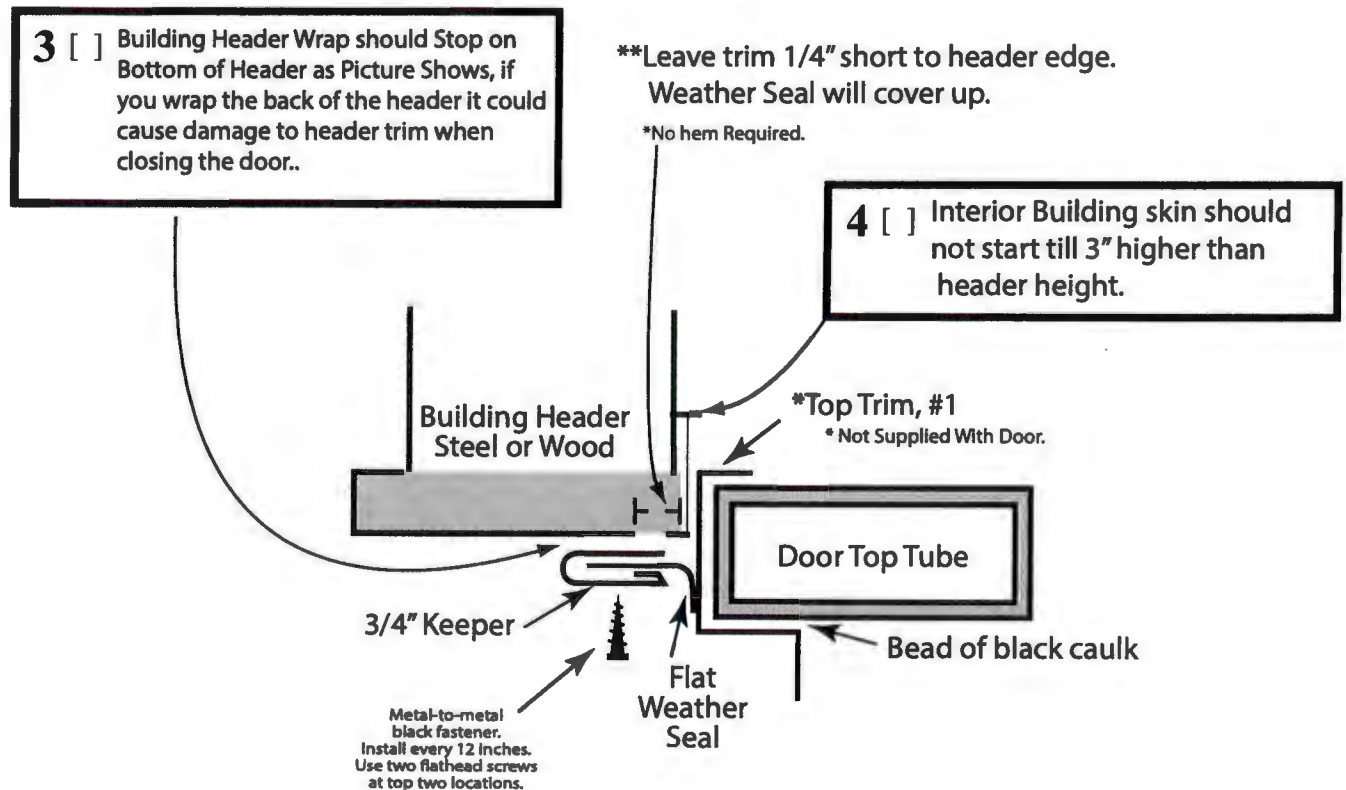
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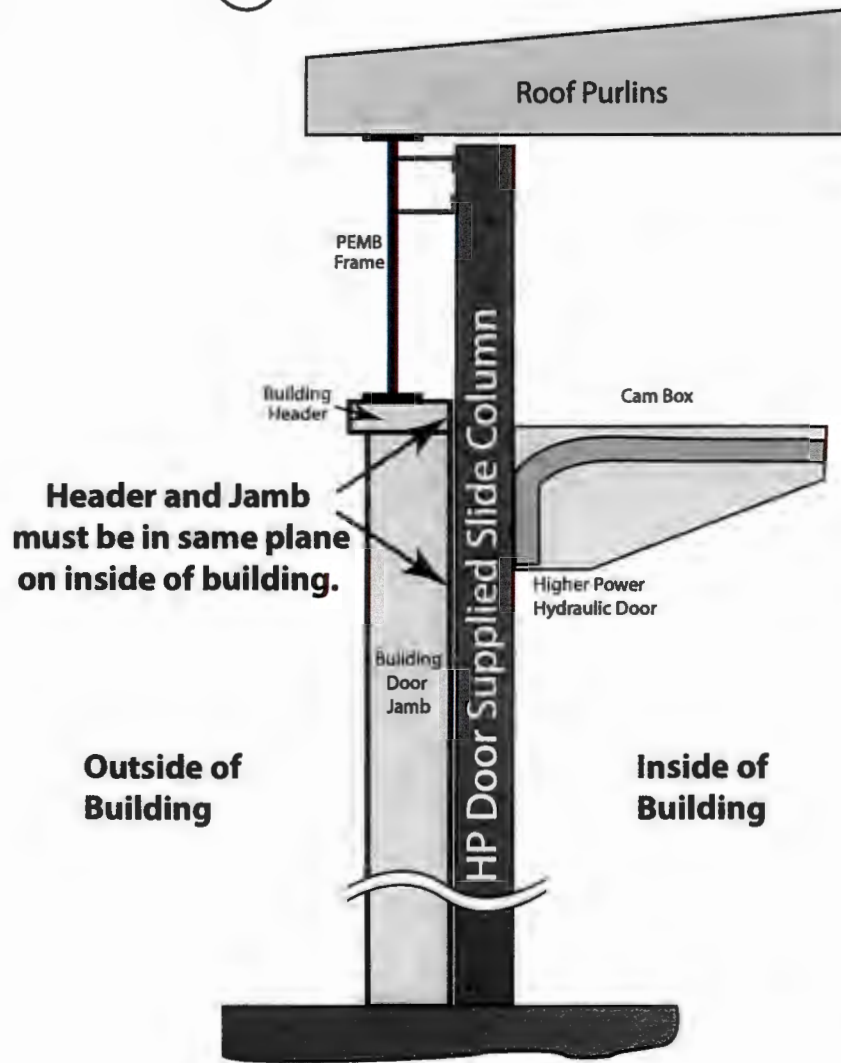
3 HEADER TRIM DETAIL



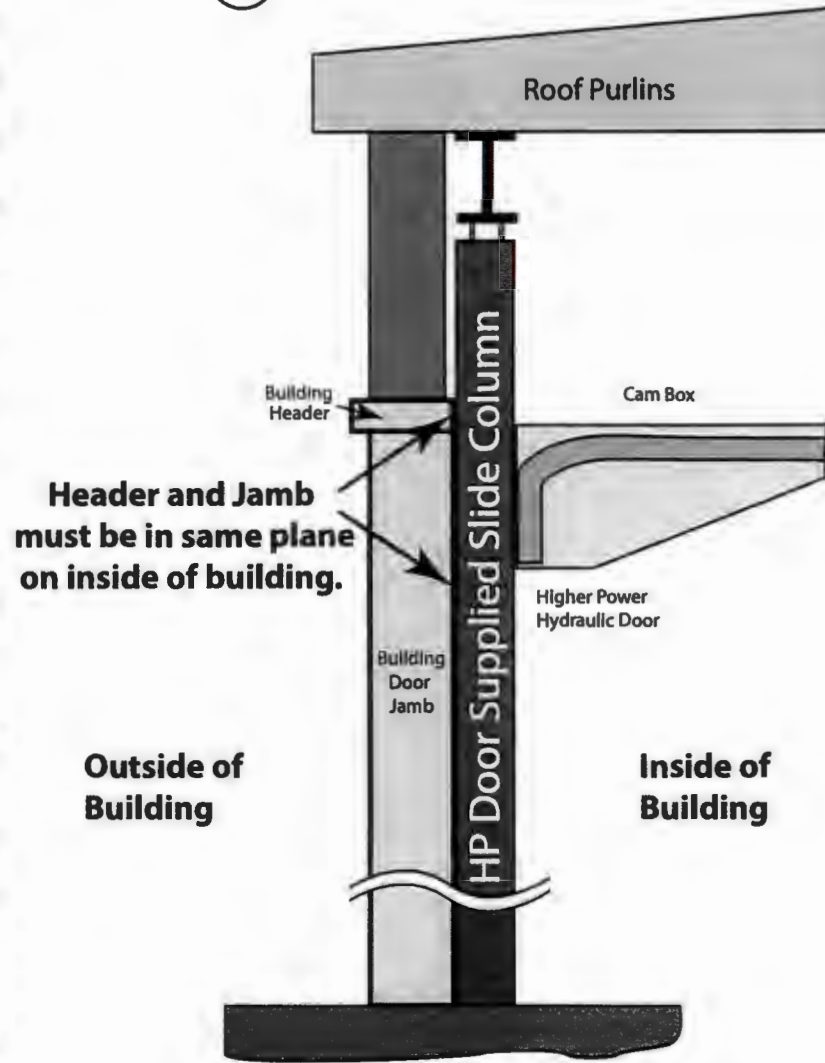
3.1 Steel Building Connection points



①



②



HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Weight (psf)	Door Height	Wind Vel. A (mph)	Wind Load A (psf) (psf)	Wind Vel. B (mph)	Wind Load B (psf)	Wind Vel. C (mph)	Wind Load C (psf) Downward	Wind Load C (psf) Uplift
10.5	$h \leq 24 \text{ ft}$	120	30.1	50	7.2	50	3.2	-5.9
	$24 \text{ ft} < h \leq 32 \text{ ft}$		31.9		7.6		3.4	-6.2

- Wind Vel. A = Code Basic Wind Speed
- Wind Vel. B = Maximum Wind Speed while Opening Door
- Wind Vel. C = Maximum Wind Speed while Door Open
- Base Reaction = Reaction of Jamb Column into Floor Slab
- Top Reaction = Reaction of Jamb Column to Building Column/Frame Beam

METHODOLOGY

- Reactions calculated based on ASCE 7-22.
- Wind forces based on Component & Cladding loads, using the door area as the effective wind area.
- Wind speed when door is open or opening is limited to 50 mph.
- Velocity pressure is calculated per ASCE 7-22, EQN. 26.10-1.
- No net uplift exists in jamb columns as door self-weight offsets wind uplift forces.

ASSUMPTIONS

- Building meets the conditions of ASCE 7-22, Section 30.1.2.
- Building is considered Risk Category II.
- For doors $\leq 24'$ in height, assumed mean roof height = 30'.
- For doors $24' < h \leq 32'$, assumed mean roof height = 40'.
- Building is considered enclosed when the door is closed, and partially enclosed when the door is open or opening.
- Wind Exposure = "C".

Notes:

- (+) Base Vertical Reaction = Down
- (+) Top Vertical Reaction = Up
- Horizontal Reactions Are Either Towards Or Away From Door

HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
30	10	2551	2055	1963	0	32	10	2722	2192	2093	0
30	12	3009	2466	2407	0	32	12	3210	2630	2568	0
30	14	3466	2877	2854	0	32	14	3697	3069	3044	0
30	16	3921	3288	3302	0	32	16	4182	3507	3522	0
30	18	4375	3699	3750	0	32	18	4667	3945	4000	0
30	20	4829	4110	4199	0	32	20	5151	4384	4479	0
30	22	5282	4521	4648	0	32	22	5635	4822	4958	0
30	24	5735	4932	5098	0	32	24	6118	5260	5438	0
30	26	6567	5419	5888	0	32	26	7005	5780	6280	0
30	28	7048	5836	6366	0	32	28	7517	6225	6790	0
30	30	7528	6253	6843	0	32	30	8030	6669	7300	0
30	32	8008	6669	7321	0	32	32	8542	7114	7810	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
34	10	2892	2329	2224	0	36	10	3062	2466	2355	0
34	12	3411	2795	2728	0	36	12	3611	2959	2889	0
34	14	3928	3260	3235	0	36	14	4159	3452	3425	0
34	16	4444	3726	3742	0	36	16	4705	3945	3962	0
34	18	4958	4192	4250	0	36	18	5250	4438	4500	0
34	20	5473	4658	4759	0	36	20	5795	4932	5039	0
34	22	5987	5123	5268	0	36	22	6339	5425	5578	0
34	24	6500	5589	5778	0	36	24	6883	5918	6118	0
34	26	7443	6141	6673	0	36	26	7881	6503	7065	0
34	28	7987	6614	7214	0	36	28	8457	7003	7639	0
34	30	8531	7086	7756	0	36	30	9033	7503	8212	0
34	32	9076	7559	8298	0	36	32	9609	8003	8786	0

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HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
38	10	3232	2603	2486	0	40	10	3402	2740	2617	0
38	12	3812	3123	3049	0	40	12	4012	3288	3210	0
38	14	4390	3644	3615	0	40	14	4621	3836	3805	0
38	16	4966	4164	4182	0	40	16	5228	4384	4402	0
38	18	5542	4685	4750	0	40	18	5834	4932	5000	0
38	20	6117	5206	5319	0	40	20	6439	5479	5599	0
38	22	6691	5726	5888	0	40	22	7043	6027	6198	0
38	24	7265	6247	6458	0	40	24	7647	6575	6798	0
38	26	8318	6864	7458	0	40	26	8756	7225	7850	0
38	28	8927	7392	8063	0	40	28	9397	7781	8487	0
38	30	9535	7920	8668	0	40	30	10037	8337	9125	0
38	32	10143	8448	9274	0	40	32	10677	8893	9762	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
42	10	3572	2877	2748	0	44	10	3742	3014	2879	0
42	12	4213	3452	3370	0	44	12	4414	3616	3531	0
42	14	4852	4027	3996	0	44	14	5083	4219	4186	0
42	16	5489	4603	4622	0	44	16	5750	4822	4842	0
42	18	6125	5178	5250	0	44	18	6417	5425	5500	0
42	20	6761	5753	5879	0	44	20	7082	6027	6159	0
42	22	7395	6329	6508	0	44	22	7747	6630	6818	0
42	24	8030	6904	7137	0	44	24	8412	7233	7477	0
42	26	9194	7586	8243	0	44	26	9632	7948	8635	0
42	28	9867	8170	8912	0	44	28	10336	8559	9336	0
42	30	10539	8754	9581	0	44	30	11041	9170	10037	0
42	32	11211	9337	10250	0	44	32	11745	9782	10738	0

HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
46	10	3912	3151	3009	0	48	10	4082	3288	3140	0
46	12	4614	3781	3691	0	48	12	4815	3945	3852	0
46	14	5314	4411	4376	0	48	14	5545	4603	4566	0
46	16	6012	5041	5063	0	48	16	6273	5260	5283	0
46	18	6709	5671	5750	0	48	18	7000	5918	6000	0
46	20	7404	6301	6439	0	48	20	7726	6575	6719	0
46	22	8100	6932	7128	0	48	22	8452	7233	7438	0
46	24	8794	7562	7817	0	48	24	9177	7890	8157	0
46	26	10070	8309	9028	0	48	26	10508	8670	9421	0
46	28	10806	8948	9761	0	48	28	11276	9337	10185	0
46	30	11543	9587	10493	0	48	30	12044	10004	10949	0
46	32	12279	10226	11226	0	48	32	12813	10671	11714	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
50	10	4252	3425	3271	0	52	10	4422	3562	3402	0
50	12	5016	4110	4012	0	52	12	5216	4274	4173	0
50	14	5776	4795	4757	0	52	14	6007	4986	4947	0
50	16	6535	5479	5503	0	52	16	6796	5699	5723	0
50	18	7292	6164	6250	0	52	18	7584	6411	6500	0
50	20	8048	6849	6999	0	52	20	8370	7123	7278	0
50	22	8804	7534	7747	0	52	22	9156	7836	8057	0
50	24	9559	8219	8497	0	52	24	9941	8548	8837	0
50	26	10945	9031	9813	0	52	26	11383	9393	10206	0
50	28	11746	9726	10609	0	52	28	12216	10115	11034	0
50	30	12546	10421	11406	0	52	30	13048	10838	11862	0
50	32	13346	11116	12202	0	52	32	13880	11560	12691	0

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HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
54	10	4593	3699	3533	0	56	10	4763	3836	3664	0
54	12	5417	4438	4333	0	56	12	5617	4603	4494	0
54	14	6238	5178	5137	0	56	14	6469	5370	5328	0
54	16	7057	5918	5943	0	56	16	7319	6137	6163	0
54	18	7875	6658	6750	0	56	18	8167	6904	7000	0
54	20	8692	7397	7558	0	56	20	9014	7671	7838	0
54	22	9508	8137	8367	0	56	22	9860	8438	8677	0
54	24	10324	8877	9177	0	56	24	10706	9206	9517	0
54	26	11821	9754	10598	0	56	26	12259	10115	10991	0
54	28	12686	10504	11458	0	56	28	13155	10893	11882	0
54	30	13550	11255	12318	0	56	30	14052	11671	12774	0
54	32	14414	12005	13179	0	56	32	14948	12450	13667	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
58	10	4933	3973	3794	0	60	10	5103	4110	3925	0
58	12	5818	4767	4654	0	60	12	6019	4932	4815	0
58	14	6700	5562	5518	0	60	14	6931	5753	5708	0
58	16	7580	6356	6383	0	60	16	7842	6575	6603	0
58	18	8459	7151	7250	0	60	18	8750	7397	7500	0
58	20	9336	7945	8118	0	60	20	9658	8219	8398	0
58	22	10213	8740	8987	0	60	22	10565	9041	9297	0
58	24	11089	9534	9857	0	60	24	11471	9863	10196	0
58	26	12697	10476	11383	0	60	26	13134	10838	11776	0
58	28	13625	11282	12307	0	60	28	14095	11671	12731	0
58	30	14554	12088	13231	0	60	30	15056	12505	13687	0
58	32	15482	12894	14155	0	60	32	16016	13339	14643	0

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HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
62	10	5273	4247	4056	0	64	10	5443	4384	4187	0
62	12	6219	5096	4975	0	64	12	6420	5260	5136	0
62	14	7162	5945	5898	0	64	14	7393	6137	6089	0
62	16	8103	6795	6823	0	64	16	8364	7014	7044	0
62	18	9042	7644	7750	0	64	18	9334	7890	8000	0
62	20	9980	8493	8678	0	64	20	10302	8767	8958	0
62	22	10917	9343	9607	0	64	22	11269	9644	9917	0
62	24	11853	10192	10536	0	64	24	12236	10521	10876	0
62	26	13572	11199	12168	0	64	26	14010	11560	12561	0
62	28	14565	12060	13155	0	64	28	15035	12450	13580	0
62	30	15557	12922	14143	0	64	30	16059	13339	14599	0
62	32	16550	13783	15131	0	64	32	17083	16276	15619	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
66	10	5613	4521	4318	0	68	10	5783	4658	4449	0
66	12	6621	5425	5296	0	68	12	6821	5589	5457	0
66	14	7624	6329	6279	0	68	14	7855	6521	6469	0
66	16	8626	7233	7264	0	68	16	8887	7452	7484	0
66	18	9625	8137	8250	0	68	18	9917	8384	8500	0
66	20	10624	9041	9238	0	68	20	10946	9315	9518	0
66	22	11621	9945	10227	0	68	22	11973	10247	10537	0
66	24	12618	10849	11216	0	68	24	13000	11178	11556	0
66	26	14448	11922	12953	0	68	26	14886	12283	13346	0
66	28	15505	12839	14004	0	68	28	15975	13228	14429	0
66	30	16561	13756	15056	0	68	30	17063	16212	15512	0
66	32	17617	16785	16107	0	68	32	18151	17293	16595	0

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HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
70	10	5953	4795	4579	0	72	10	6123	4932	4710	0
70	12	7022	5753	5617	0	72	12	7222	5918	5778	0
70	14	8086	6712	6659	0	72	14	8317	6904	6850	0
70	16	9148	7671	7704	0	72	16	9410	7890	7924	0
70	18	10209	8630	8750	0	72	18	10500	8877	9000	0
70	20	11268	9589	9798	0	72	20	11590	9863	10078	0
70	22	12326	10548	10846	0	72	22	12678	10849	11156	0
70	24	13383	11507	11896	0	72	24	13765	11836	12236	0
70	26	15323	12644	13738	0	72	26	15761	13005	14131	0
70	28	16444	13617	14853	0	72	28	16914	16022	15277	0
70	30	17565	16689	15968	0	72	30	18067	17166	16424	0
70	32	18685	17802	17083	0	72	32	19219	18311	17571	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
74	10	6293	5069	4841	0	76	10	6464	5206	4972	0
74	12	7423	6082	5938	0	76	12	7624	6247	6099	0
74	14	8549	7096	7040	0	76	14	8780	7288	7230	0
74	16	9671	8110	8144	0	76	16	9933	8329	8364	0
74	18	10792	9123	9250	0	76	18	11084	9370	9500	0
74	20	11911	10137	10358	0	76	20	12233	10411	10638	0
74	22	13030	11151	11466	0	76	22	13382	11452	11776	0
74	24	14148	12164	12576	0	76	24	14530	12493	12915	0
74	26	15323	13367	14523	0	76	26	16637	13728	14916	0
74	28	16444	16467	15702	0	76	28	17854	16912	16126	0
74	30	17565	17643	16880	0	76	30	19070	18120	17337	0
74	32	18685	18819	18060	0	76	32	20287	19328	18548	0

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HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
78	10	6634	5343	5103	0	80	10	6804	5479	5234	0
78	12	7824	6411	6259	0	80	12	8025	6575	6420	0
78	14	9011	7480	7420	0	80	14	9242	7671	7611	0
78	16	10194	8548	8584	0	80	16	10455	8767	8805	0
78	18	11375	9617	9750	0	80	18	11667	9863	10000	0
78	20	12555	10685	10918	0	80	20	12877	10959	11198	0
78	22	13734	11754	12086	0	80	22	14086	12055	12396	0
78	24	14912	12822	13255	0	80	24	15295	13151	13595	0
78	26	17075	16117	15308	0	80	26	17513	16530	15701	0
78	28	18324	17357	16550	0	80	28	18794	17802	16975	0
78	30	19572	18597	17793	0	80	30	20074	19073	18249	0
78	32	20820	19836	19036	0	80	32	21354	22905	19524	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
82	10	6974	5616	5365	0	84	10	7144	5753	5495	0
82	12	8226	6740	6580	0	84	12	8426	6904	6741	0
82	14	9473	7863	7801	0	84	14	9704	8055	7991	0
82	16	10717	8986	9025	0	84	16	10978	9206	9245	0
82	18	11959	10110	10250	0	84	18	12250	10356	10500	0
82	20	13199	11233	11478	0	84	20	13521	11507	11757	0
82	22	14439	12356	12706	0	84	22	14791	12658	13016	0
82	24	15677	13480	13935	0	84	24	16059	15824	14275	0
82	26	17950	16944	16093	0	84	26	18388	17357	16486	0
82	28	19263	18247	17399	0	84	28	19733	18692	17824	0
82	30	20576	19550	18705	0	84	30	21078	22547	19162	0
82	32	21888	23478	20012	0	84	32	22422	24050	20500	0

HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
86	10	7314	5890	5626	0	88	10	7484	6027	5757	0
86	12	8627	7069	6901	0	88	12	8827	7233	7062	0
86	14	9935	8247	8182	0	88	14	10166	8438	8372	0
86	16	11240	9425	9465	0	88	16	11501	9644	9685	0
86	18	12542	10603	10750	0	88	18	12834	10849	11000	0
86	20	13843	11781	12037	0	88	20	14165	12055	12317	0
86	22	15143	12959	13326	0	88	22	15495	13260	13636	0
86	24	16442	16201	14615	0	88	24	16824	16578	14955	0
86	26	18826	17770	16878	0	88	26	19264	18183	17271	0
86	28	20203	19137	18248	0	88	28	20673	19582	18672	0
86	30	21580	23084	19618	0	88	30	22081	23621	20074	0
86	32	22956	24623	20988	0	88	32	23490	25196	21476	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
90	10	7654	6164	5888	0	92	10	7824	6301	6019	0
90	12	9028	7397	7222	0	92	12	9229	7562	7383	0
90	14	10397	8630	8562	0	92	14	10628	8822	8752	0
90	16	11762	9863	9905	0	92	16	12024	10082	10125	0
90	18	13125	11096	11250	0	92	18	13417	11343	11500	0
90	20	14487	12329	12597	0	92	20	14809	12603	12877	0
90	22	15847	13562	13945	0	92	22	16199	15887	14255	0
90	24	17206	16955	15295	0	92	24	17589	17331	15634	0
90	26	19702	18597	17664	0	92	26	20139	19010	18056	0
90	28	21143	22547	19097	0	92	28	21613	23048	19521	0
90	30	22583	24158	20530	0	92	30	23085	24694	20987	0
90	32	24024	25768	21964	0	92	32	24557	26341	22452	0

HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
94	10	7994	6438	6150	0	96	10	8165	6575	6280	0
94	12	9429	7726	7543	0	96	12	9630	7890	7704	0
94	14	10859	9014	8943	0	96	14	11090	9206	9133	0
94	16	12285	10301	10345	0	96	16	12546	10521	10565	0
94	18	13709	11589	11750	0	96	18	14000	11836	12000	0
94	20	15131	12877	13157	0	96	20	15453	13151	13437	0
94	22	16551	16232	14565	0	96	22	16904	16578	14875	0
94	24	17971	17708	15974	0	96	24	18354	18085	16314	0
94	26	20577	19423	18449	0	96	26	21015	19836	18841	0
94	28	22082	23549	19945	0	96	28	22552	24050	20370	0
94	30	23587	25231	21443	0	96	30	24089	25768	21899	0
94	32	25091	29921	22941	0	96	32	25625	30558	23429	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
98	10	8335	6712	6411	0	100	10	8505	6849	6542	0
98	12	9831	8055	7864	0	100	12	10031	8219	8025	0
98	14	11321	9397	9323	0	100	14	11552	9589	9513	0
98	16	12808	10740	10786	0	100	16	13069	10959	11006	0
98	18	14292	12082	12250	0	100	18	14584	12329	12500	0
98	20	15775	13425	13717	0	100	20	16097	13699	13997	0
98	22	17256	16923	15185	0	100	22	17608	17269	15495	0
98	24	18736	18462	16654	0	100	24	19118	18838	16994	0
98	26	21453	22798	19234	0	100	26	21891	23263	19626	0
98	28	23022	24551	20794	0	100	28	23492	25052	21219	0
98	30	24591	26305	22355	0	100	30	25093	29842	22811	0
98	32	26159	31195	23917	0	100	32	26693	31831	24405	0

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HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
105	10	8930	7192	6869	0	110	10	9355	7534	7196	0
105	12	10533	8630	8426	0	110	12	11034	9041	8827	0
105	14	12130	10069	9989	0	110	14	12707	10548	10465	0
105	16	13723	11507	11556	0	110	16	14376	12055	12106	0
105	18	15313	12945	13125	0	110	18	16042	13562	13750	0
105	20	16901	16484	14697	0	110	20	17706	17269	15397	0
105	22	18488	18132	16270	0	110	22	19369	18995	17044	0
105	24	20074	22300	17844	0	110	24	21030	23362	18693	0
105	26	22985	24426	20607	0	110	26	24080	25589	21589	0
105	28	24667	26305	22279	0	110	28	25841	30638	23340	0
105	30	26347	31334	23952	0	110	30	27602	32826	25093	0
105	32	28027	33423	25625	0	110	32	29362	38534	26845	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
115	10	9780	7877	7523	0	120	10	10206	8219	7850	0
115	12	11536	9452	9229	0	120	12	12037	9863	9630	0
115	14	13285	11027	10940	0	120	14	13862	11507	11416	0
115	16	15030	12603	12656	0	120	16	15683	13151	13207	0
115	18	16771	16248	14375	0	120	18	17501	16955	15000	0
115	20	18511	18054	16097	0	120	20	19316	18838	16796	0
115	22	20249	22389	17819	0	120	22	21130	23362	18594	0
115	24	21986	24424	19543	0	120	24	22942	25486	20393	0
115	26	25174	26752	22570	0	120	26	26269	31036	23551	0
115	28	27016	32030	24401	0	120	28	28190	33423	25462	0
115	30	28856	34318	26233	0	120	30	30111	39410	27374	0
115	32	30697	40286	28066	0	120	32	32031	42038	29286	0

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HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
125	10	10631	8562	8178	0	130	10	11056	8904	8505	0
125	12	12539	10274	10031	0	130	12	13041	10685	10432	0
125	14	14440	11986	11892	0	130	14	15018	12466	12367	0
125	16	16337	13699	13757	0	130	16	16990	16327	14307	0
125	18	18230	17661	15626	0	130	18	18959	18368	16251	0
125	20	20121	22123	17496	0	130	20	20926	23008	18196	0
125	22	22010	24336	19369	0	130	22	22890	25309	20143	0
125	24	23898	29548	21243	0	130	24	24854	30730	22092	0
125	26	27363	32329	24533	0	130	26	28458	33622	25514	0
125	28	29365	38315	26523	0	130	28	30539	39848	27584	0
125	30	31366	41052	28514	0	130	30	32620	42694	29655	0
125	32	33366	47789	30506	0	130	32	34701	49701	31726	0

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
135	10	11481	9247	8832	0	140	10	11907	9589	9159	0
135	12	13542	11096	10834	0	140	12	14044	11507	11235	0
135	14	15595	12945	12843	0	140	14	16173	13425	13319	0
135	16	17643	16955	14858	0	140	16	18297	17583	15408	0
135	18	19688	19074	16876	0	140	18	20417	22300	17501	0
135	20	21730	23893	18896	0	140	20	22535	24778	19596	0
135	22	23771	26283	20918	0	140	22	24651	30336	21693	0
135	24	25810	31912	22942	0	140	24	26766	33094	23792	0
135	26	29552	38425	26495	0	140	26	30647	39848	27477	0
135	28	31714	41381	28645	0	140	28	32889	42913	29706	0
135	30	33875	48386	30795	0	140	30	35130	50179	31936	0
135	32	36035	51612	32947	0	140	32	37370	53524	34167	0

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HIGHER POWER HYDRAULIC DOORS
UNFACTORED DOOR JAMB REACTIONS - 120 mph - ASCE 7-22 / IBC-24

Door Size		Base Reaction (#)		Top Reaction (#)		Door Size		Base Reaction (#)		Top Reaction (#)	
Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)	Width (ft)	Height (ft)	Horiz. (#) *	Vert. (#)	Horiz. (#) *	Vert. (#)
145	10	12332	9932	9486	0	150	10	12757	10274	9813	0
145	12	14545	11918	11636	0	150	12	15047	12329	12037	0
145	14	16750	15934	13794	0	150	14	17328	16484	14270	0
145	16	18950	18211	15958	0	150	16	19604	18838	16508	0
145	18	21147	23097	18126	0	150	18	21876	23893	18751	0
145	20	23340	25663	20296	0	150	20	24145	29548	20996	0
145	22	25532	31419	22468	0	150	22	26412	32503	23242	0
145	24	27721	34276	24641	0	150	24	28677	39058	25491	0
145	26	31742	41271	28458	0	150	26	32836	42694	29439	0
145	28	34063	48506	30767	0	150	28	35238	50179	31828	0
145	30	36384	51971	33077	0	150	30	37639	58263	34217	0
145	32	38705	60075	35387	0	150	32	40039	62147	36607	0

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**MINUTES OF THE COLORADO COUNTY
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- _11. Cooperative Agreement between Texas A&M AgriLife Extension Service and Colorado County.
(Prause)

Judge Prause said this agreement had been reviewed by the County Attorney.

**Motion by Judge Prause to approve a Cooperative Agreement between Texas A&M AgriLife
Extension Service and Colorado County; seconded by Commissioner Neuendorff; 5 ayes
0 nays; motion carried; it was so ordered.**

(See Attachment)

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Cooperative Agreement
Between
Texas A&M AgriLife Extension Service and Colorado County

This Cooperative Agreement ("Agreement") between Colorado County ("County") and Texas A&M AgriLife Extension Service ("AgriLife Extension"), for the purpose of establishing a partnership between the county government representing the citizens of Texas residing in said county and AgriLife Extension.

Whereas, Chapter 43 of the Texas Agriculture Code authorizes and enables Texas counties, through their commissioners court, to employ any means as appropriate and expend money as necessary to establish and conduct cooperative demonstration work in agriculture and home economics in cooperation with Texas A&M AgriLife Extension Service, a member of the Texas A&M University System and Chapter 791 of the Texas Government Code (the Interlocal Cooperation Act) authorizes agreements for services between a state agency and a county;

Whereas, the County has carefully analyzed the need for continuing cooperative demonstration work in agriculture and other continuing education programs and services for the citizens of Colorado County, it has been determined that a Texas A&M AgriLife Extension Service staffing and budget plan designed to develop and conduct educational programs in all phases of agriculture, family and consumer sciences, 4-H and youth, and economic development can effectively and efficiently serve the County of Colorado; and

Whereas, AgriLife Extension wishes to join in and cooperate with the County in furtherance of a County Extension Program.

Now therefore, County and AgriLife Extension agree as follows:

1. This Agreement is to be for the period beginning _____ and ending _____. AgriLife Extension and the County have had a long-standing relationship concerning extension educational work; therefore, this Agreement shall automatically renew annually, until terminated as provided in Paragraph 13 below, with the understanding that all terms and conditions remain unchanged unless this Agreement is specifically amended by mutual consent of the parties, documented in writing and signed by an authorized representative of each party.
2. The County through the Commissioners Court of Colorado County, Texas will annually allocate an amount of funds determined through the County's annual budgeting process in furtherance of the County Extension Program and the Extension county office. Allocations may provide county support of Extension agent salaries or other county support staff, and associated fringe benefits as required by federal and state law, telephone and internet service, office equipment, supplies, travel expenses, staff in-service training, etc. This Agreement does not require the payment of any funds to AgriLife Extension. The County will disburse funds to employees through the processes set forth in county procedures.

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The County will provide adequate office space, furnishings, equipment, travel and other operating expenses for the proper support of the faculty, support staff, and the County Extension Program. AgriLife Extension shall not remove any furnishings from the office and shall return the same to the County, together with any equipment, supplies, etc. provided under the following paragraph, upon the termination of this agreement. Either party may allow the employee to utilize vehicles for travel within mission and scope. The owner of the vehicle is responsible for vehicle repairs. Each party shall maintain separate ownership and control over any property purchased or used in the performance of this cooperative Agreement.

3. The County will annually review the salary support provided to County Extension Agents and may provide for salary increases comparable to those provided to Colorado County employees through the processes set forth by county procedures.

4. AgriLife Extension will provide and administer Extension educational work within Colorado County which is directed at improving the quality of life for people in the county, enhancing economic opportunity within the county, and sustaining the natural resources of the county. Planning, developing and conducting educational activities and programs in areas of agriculture, family and consumer sciences, 4-H youth development, and community development are part of the extension educational work, and expenses for such are acceptable for reimbursement from the operating budget provided by the County. This includes the preparation of mass media information, conducting training meetings, workshops, clinics, short courses, and technical support to assist the residents of Colorado County.

5. AgriLife Extension will make available resources as normally provided to other AgriLife Extension county agents such as specialists' expertise, publications, and other materials and supplies.

6. Routine management and supervision of the County Extension Office shall be through a County Coordinator, herein after referred to as Coordinator, appointed by AgriLife Extension. The Coordinator shall serve as the agency liaison/department head for Colorado County, and shall be housed in Colorado County.

7. Overall supervision of the Colorado County Extension Program shall be by the District Extension Administrator, appointed by AgriLife Extension. The County Extension Program shall also be accountable to the Colorado County Commissioners Court by providing periodic special and annual reports of activities and accomplishments.

8. The Coordinator, with the advice and consent of the District Extension Administrator shall coordinate all extension educational work; and supervise the operating budget, and the support staff.

- a. The Coordinator shall manage the operating budget in accordance with county fiscal policies and accepted accounting practices. Flexibility between categories is allowed and adjustments may be made within budget categories for efficient program emphasis and financial management. Reimbursement or purchasing

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requests for budgeted expenditures shall be submitted to the County in accordance with county procedures. Extension faculty and support staff shall keep accurate and detailed records of expenses incurred in accordance with county fiscal procedures.

- b. The Coordinator shall manage and administer county-provided equipment in accordance with Colorado County policies and procedures.
- c. The Coordinator shall supervise the support staff employed by the County and assigned to the County Extension Program in accordance with county personnel policies and procedures. Such supervision authority includes, but is not limited to, hiring, training, duty assignments, scheduling, performance evaluation, and discipline subject to county policy. Recommendations for adverse personnel actions with regard to county employees will be coordinated with the Commissioners Court.
- d. The District Extension Administrator shall supervise any staff employed directly by AgriLife Extension in accordance with AgriLife Extension policies and procedures.

9. Extension agents shall be AgriLife Extension employees and subject to all Texas A&M University System ("TAMUS") policies, procedures, and guidelines. Extension agents shall adhere to both Extension and County policies and procedures where applicable in carrying out their duties and responsibilities. Extension agents are exempt employees and therefore not subject to the overtime provisions of the Fair Labor Standards Act. AgriLife Extension provides access to health insurance and retirement benefits. Both entities shall withhold and/or contribute towards workers' compensation insurance, unemployment compensation insurance, social security benefits, and Medicare benefits proportional to the salary paid by each. Leave will be administered based on each respective entity's policies and procedures.

10. Clerical and other administrative staff provided by the County shall be Colorado County employees and subject to all Colorado County policies, procedures and guidelines. County employees shall also follow TAMUS policies and procedures where applicable in carrying out their duties and responsibilities.

11. AgriLife Extension will recruit and select County Extension Agents with the proper training and qualifications to fill vacant or new positions.

12. The annual budget, as certified by the County on the CB-5, will serve as the budget agreement and may be amended by Commissioners Court as the occasion warrants subject to availability of funds. This budget in no way alters the objectives and goals set forth in this Agreement. Upon county certification of its annual budget, a certified copy will be submitted to AgriLife Extension.

**MINUTES OF THE COLORADO COUNTY
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13. This Agreement may be terminated as follows:
- a. Immediately by mutual agreement of the parties; or
 - b. By either party, without cause, upon ninety (90) days written notice to the other party notifying of its intent to terminate.

14. This Agreement contains the entire understanding of the parties regarding the subject matter herein, and supersedes all other written and oral agreements between the parties regarding the matter. This Agreement may be revised or amended by written agreement of the parties signed by an authorized representative of each party.

15. County and AgriLife Extension are both governmental entities and nothing in this Agreement waives or relinquishes the right of either to claim any exemptions, privileges, and immunities as may be provided by law.

16. This Agreement may be executed in one or more counterparts, each of which will be deemed an original. Faxed signatures and countersignatures shall be deemed originals for all purposes and proper evidence of assent to this Agreement.

Agreed and Accepted:

COUNTY OF COLORADO

Signature: _____

Printed Name: _____

Title: _____

Date: _____

TEXAS A&M AGRILIFE EXTENSION SERVICE:

Signature: _____

Printed Name: _____

Title: _____

Date: _____

**MINUTES OF THE COLORADO COUNTY
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- _12. Discuss and consider Cottontail Energy Center, LLC's request for a tax abatement on a proposed 200 MW nameplate capacity battery energy storage system application filed May 22, 2025 pursuant to Section 312.002 Tex. Tax Code.

Will Corvin with Mission Clean Energy answered questions from the court.

No motion on this agenda item.

- _13. Consideration and possible action regarding the assignment of the competitive bid awarded to H&C Construction Co., Inc. for the road paving contract for the period April 1, 2025 through March 31, 2026 to H&C Road Solutions Corp due to the change of ownership. (Brandt)

Commissioner Brandt said H&C Construction Co., Inc. was sold and is now H&C Road Solutions Corp. The new owner is a former employee of H&C Construction Co., Inc. There is no adjustment in the bid price and all the paperwork is in line.

Motion by Commissioner Brandt to assign the bid award to the new company H&C Road Solutions Corp; seconded by Commissioner Owers; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
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Devin Fox
AVP, Contract Surety



July 10, 2025

Ryan Brandt
Commissioner, Colorado County, TX

RE: H & C Construction Company, Inc. P&P Bond#9390424 for Road Paving in
Colorado County, TX

Dear Ryan:

Please accept this letter as confirmation that the Performance and Payment
bonds issued to Colorado County will be honored by Zurich Surety, with H & C
Construction Company, Inc. (our Principal) as principal of the contract.

Zurich North America
2000 W. Sam Houston Pkwy S.
Suite 900
Direct 713-787-7240
Fax 713-787-7890
devin.fox@zurichna.com

Should you have any further questions, please reach out to me at (713)443-
3097.

Sincerely,

Devin Fox

Devin Fox
AVP, Contract Surety
Zurich North America

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

PAYMENT BOND

BOND NO. 9390424

KNOW ALL BY THESE PRESENTS, That we,

H&C Construction Co., Inc. **1566 FM 966, Shiner, TX 77984**

(Here insert the name and address or legal title of Contractor)
as Principal, hereinafter called Principal, and **Colonial American Casualty and Surety Company & Fidelity and Deposit Company of Maryland**, a **Maryland** Corporation,
as Surety, hereinafter called Surety, are held and firmly bound unto **Colorado County**
400 Spring Street, Room 107, Columbus, TX 78934 as Obligee, hereinafter called Owner,

(Here insert the name and address or legal title of Owner)
for the use and benefit of Claimants as herein defined, in the amount of **Three Hundred Thousand Dollars And Zero Cents**
Dollars (**\$300,000.00**).

(Here insert a sum equal to at least one-half of the contract price)
for the payment whereof Principal and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally,
firmly by these presents.

WHEREAS, Principal has by written agreement dated _____, _____ entered into a contract with Owner for
Road Paving

in accordance with the terms and conditions of said contract, which is hereby referred to and made a part hereof.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH, That if the Principal shall promptly make payment to all Claimants as hereinafter defined, for all labor and material used or reasonably required for use in the performance of the Contract, then this obligation shall be void; otherwise it shall remain in full force and effect, subject, however, to the following conditions:

1. A Claimant is defined as one having a direct Contract with the Principal or with a Subcontractor of the Principal for labor, material, or both, used or reasonably required for use in the performance of the Contract.
2. The above named Principal and Surety hereby jointly and severally agree with the Owner that every Claimant as herein defined, who has not been paid in full before the expiration of a period of ninety (90) days after the date on which the last of such Claimant's work or labor was done or performed, or materials were furnished by such Claimant, may sue on this bond for the use of such Claimant, prosecute the suit to final judgment for such sum or sums as may be justly due Claimant, and have execution thereon.
3. No suit or action shall be commenced hereunder by any Claimant.
 - a) Unless Claimant, other than one having a direct Contract with the Principal, shall have given notice to any two of the following: The Principal, the Owner, or the Surety above named, within ninety (90) days after such Claimant did or performed the last of the work or labor, or furnished the last of the materials for which said claim is made.
 - b) After the expiration of one (1) year following the date on which Principal ceased work on said Contract. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.
 - c) Other than in a state court of competent jurisdiction in and for the county or other political subdivision of the state in which the Project, or any part thereof, is situated, or in the United States District Court for the district in which the Project, or any part thereof, is situated, and not elsewhere.
4. The amount of this bond shall be reduced by and to the extent of any payment or payments made in good faith hereunder.

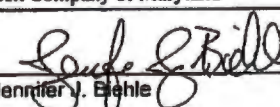
Signed and sealed this **5th** day of **June**, **2025**.

H&C Construction Co., Inc.

Principal

By _____

Colonial American Casualty and Surety Company & Fidelity and Deposit Company of Maryland

By  **Jennifer J. Eberle** **Attorney-in-Fact**

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

PERFORMANCE BOND

Bond 9390424

KNOW ALL BY THESE PRESENTS, That we, H&C Construction Co., Inc.

(hereinafter called the Principal), as Principal, and Colonial American Casualty and Surety Company & Fidelity and Deposit Company of Maryland, a corporation duly organized under the laws of the State of Maryland (hereinafter called the Surety), as Surety, are held and firmly bound unto Colorado County

_____ , (hereinafter called the Obligee),
in the sum of Three Hundred Thousand Dollars And Zero Cents

(\$300,000.00) Dollars, for the payment of which sum well and truly to be made, we, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

Signed and sealed this 5th day of June, 2025.

WHEREAS, said Principal has entered into a written Contract with said Obligee, dated _____, for Road Paving

in accordance with the terms and conditions of said Contract, which is hereby referred to and made a part hereof as if fully set forth herein:

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH, That if the above bounden Principal shall well and truly keep, do and perform each and every, all and singular, the matters and things in said contract set forth and specified to be by said Principal kept, done and performed, at the times and in the manner in said contract specified, or shall pay over, make good and reimburse to the above named Obligee, all loss and damage which said Obligee may sustain by reason of failure or default on the part of said Principal so to do, then this obligation shall be null and void; otherwise shall remain in full force and effect.

NO SUIT, ACTION OR PROCEEDING by the Obligee to recover on this bond shall be sustained unless the same be commenced within two (2) years following the date on which Principal ceased work on said Contract.

H&C Construction Co., Inc.

Principal

By _____

Colonial American Casualty and Surety Company & Fidelity and Deposit Company of Maryland

By Jennifer J. Biele Attorney-in-Fact

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

**ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Illinois, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Illinois (herein collectively called the "Companies"), by Christopher Nolan, Vice President, in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint Robert James NITSCHKE, Gary A. NITSCHKE, Robert Kevin NITSCHKE, Craig PARKER, Jennifer J. BIEHLE of Giddings, Texas, its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: any and all bonds and undertakings, and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York, the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland, and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland, in their own proper persons.

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND, this 27th day of March, A.D. 2025.



ATTEST:
**ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND**

By: Christopher Nolan
Vice President

By: Dawn E. Brown
Secretary

State of Maryland
County of Baltimore

On this 27th day of March, A.D. 2025, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, Christopher Nolan, Vice President and Dawn E. Brown, Secretary of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, depose and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.

Geneva A. A. Anlaion
Notary Public
My Commission Expires January 27, 2029



**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

"Article V, Section 8, Attorneys-in-Fact. The Chief Executive Officer, the President, or any Executive Vice President or Vice President may, by written instrument under the attested corporate seal, appoint attorneys-in-fact with authority to execute bonds, policies, recognizances, stipulations, undertakings, or other like instruments on behalf of the Company, and may authorize any officer or any such attorney-in-fact to affix the corporate seal thereto; and may with or without cause modify or revoke any such appointment or authority at any time."

CERTIFICATE

I, the undersigned, Vice President of the ZURICH AMERICAN INSURANCE COMPANY, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing Power of Attorney is still in full force and effect on the date of this certificate; and I do further certify that Article V, Section 8, of the By-Laws of the Companies is still in force.

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the ZURICH AMERICAN INSURANCE COMPANY at a meeting duly called and held on the 15th day of December 1998.

RESOLVED: "That the signature of the President or a Vice President and the attesting signature of a Secretary or an Assistant Secretary and the Seal of the Company may be affixed by facsimile on any Power of Attorney...Any such Power or any certificate thereof bearing such facsimile signature and seal shall be valid and binding on the Company."

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at a meeting duly called and held on the 5th day of May, 1994, and the following resolution of the Board of Directors of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at a meeting duly called and held on the 10th day of May, 1990.

RESOLVED: "That the facsimile or mechanically reproduced seal of the company and facsimile or mechanically reproduced signature of any Vice-President, Secretary, or Assistant Secretary of the Company, whether made heretofore or hereafter, wherever appearing upon a certified copy of any power of attorney issued by the Company, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seals of the said Companies, this 5th day of June, 2025.



MJ Petrick

Mary Jean Petrick
Vice President

TO REPORT A CLAIM WITH REGARD TO A SURETY BOND, PLEASE SUBMIT A COMPLETE DESCRIPTION OF THE CLAIM INCLUDING THE PRINCIPAL ON THE BOND, THE BOND NUMBER, AND YOUR CONTACT INFORMATION TO:

Zurich Surety Claims
1299 Zurich Way
Schaumburg, IL 60196-1056
reportsclaims@zurichna.com
800-626-4577

Authenticity of this bond can be confirmed at bondvalidator.zurichna.com or 410-559-8790

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**



Texas Important Notice

IMPORTANT NOTICE

To obtain information or make a complaint:

You may call Zurich North America's toll-free telephone number for information or to make a complaint at:

1-800-382-2150

You may contact the Texas Department of Insurance to obtain information on companies, coverages, rights, or complaints at:

1-800-252-3439

You may write the Texas Department of Insurance:

P.O. Box 149104

Austin, TX 78714-9104

Fax: (512) 490-1007

Web: www.tdi.texas.gov

E-mail: ConsumerProtection@tdi.texas.gov

PREMIUM OR CLAIM DISPUTES:

Should you have a dispute concerning your premium or about a claim, you should contact the company first. If the dispute is not resolved, you may contact the Texas Department of Insurance.

ATTACH THIS NOTICE TO YOUR POLICY:

This notice is for information only and does not become a part or condition of the attached document.

AVISO IMPORTANTE

Para obtener información o para presentar una queja:

Usted puede llamar al número de teléfono gratuito de Zurich North America's para obtener información o para presentar una queja al:

1-800-382-2150

Usted puede comunicarse con el Departamento de Seguros de Texas para obtener información sobre compañías, coberturas, derechos, o quejas al:

1-800-252-3439

Usted puede escribir al Departamento de Seguros de Texas a:

P.O. Box 149104

Austin, TX 78714-9104

Fax: (512) 490-1007

Sitio web: www.tdi.texas.gov

E-mail: ConsumerProtection@tdi.texas.gov

DISPUTAS POR PRIMAS DE SEGUROS O

RECLAMACIONES:

Si tiene una disputa relacionada con su prima de seguro o con una reclamación, usted debe comunicarse con la compañía primero. Si la disputa no es resuelta, usted puede comunicarse con el Departamento de Seguros de Texas.

ADJUNTE ESTE AVISO A SU PÓLIZA: Este aviso es solamente para propósitos informativos y no se convierte en parte o en condición del documento adjunto.

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

July 14, 2025

9390424

COPY

INVITATION TO BID

The Commissioners Court of Colorado County, Texas is accepting sealed bids for Road Paving as described in the attached specifications. BIDS (2 COPIES) should be placed in a sealed envelope marked "Road Paving".

SUBMISSION OF BIDS: Sealed bids shall be submitted to the Office of the Colorado County Judge, Colorado County Courthouse, 400 Spring Street, Room 107, Columbus, Texas 78934.

Deadline for bid submission is March 3, 2025 at 2:00 P.M., at which time the bids will be publicly opened and read aloud in Room 101 of the Colorado County Courthouse.

Bids received after the deadline **WILL NOT BE CONSIDERED FOR THE AWARD OF BID SUBMITTED** and shall be considered **VOID and UNACCEPTABLE**. COLORADO COUNTY is not responsible for lateness or non-delivery of mail, carrier, etc.

Bids may be discussed and/or awarded at the Commissioners Court Regular Meeting on March 10, 2025 at the location and time posted in the agenda.

Bidders for the road paving shall include in their bid proof of Workers' Compensation Insurance and General Liability Insurance Coverage in the amount of one million dollars (\$1,000,000). The successful Bidder for the road paving will be required to furnish a Performance Bond if the contract is in excess of \$100,000 and a Payment Bond if the contract is in excess of \$25,000. For those contracts for road paving that are \$50,000 or less no money will be paid to the Contractor until completion and acceptance of the work.

Road paving Bidders will be required to provide a bid bond for five percent (5%) of the bid amount. Bidder will use lump sum or unit pricing as per specifications. Payment will be made upon receipt of invoice after delivery and proper processing by Commissioners Court.

Do not add sales tax in bid price, Colorado County is tax exempt. Tax exempt forms will be furnished upon request to the Colorado County's Auditor's Office.

IT SHALL BE THE BIDDER'S RESPONSIBILITY TO AFFIX SUFFICIENT POSTAGE ON ALL BIDS. ANY POSTAGE DUE WILL NOT BE PAID BY COLORADO COUNTY.

If you do not wish to bid at this time but wish to remain on the BID LIST for this item, please submit a "NO BID" by the same time and same location as stated for bidding. If you don't submit a "NO BID", your name may be removed from the BID LIST. If you wish to be changed to the BID LIST for another item, please let us know. Information on which items and services we maintain BID LISTS for is available from the Colorado County Judge's Office.

Colorado County reserves the right to waive all technicalities, to reject any and all bids and to accept any bid advantageous to the County.

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

July 14, 2025

**BID SHEET
for
ROAD PAVING**

**Period of Contract: April 1, 2025 to March 31, 2026
Deadline for Bid Submission: March 3, 2025 at 2:00 p.m.**

Double Asphaltting	Precincts			
	One Rock Island	Two Weimar	Three Frelsburg	Four Eagle Lake
Cont. fur. Heat, haul & apply MC-30 prime oil per gal.	5.85	5.85	5.85	5.85
Cont. fur. Heat, haul & apply AC-5 per gal.	4.73	4.73	4.73	4.73
Cont. fur. Heat, haul & apply AC-10 per gal.	4.73	4.73	4.73	4.73
Cont. fur. Heat, haul & apply CRS-2 per gal.	NA	NA	NA	NA
Cont. spread rock per cu. yd.	.01	.01	.01	.01

Seal Coating	Precincts			
	One Rock Island	Two Weimar	Three Frelsburg	Four Eagle Lake
Cont. fur. Heat, haul & apply AC-5 asphalt per gal.	4.73	4.73	4.73	4.73
Cont. fur. Heat, haul & apply AC-10 asphalt per gal.	4.73	4.73	4.73	4.73
Cont. fur. Heat, haul & apply CRS-2 asphalt per gal.	NA	NA	NA	NA
Cont. spread rock per cu. yd.	.01	.01	.01	.01

H & C Construction Company Inc.

Company Name

P O Box 92

Mailing Address

Shiner, TX 77984

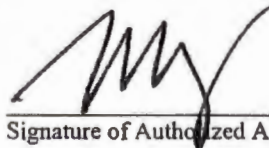
City, State, Zip Code

361-594-3524

Phone Number

76-0058076

Tax I.D. Number



Signature of Authorized Agent

Mark Hagens

Printed Name of Authorized Agent

President

Title

hcconstr@sbcglobal.net

Email address

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

RESIDENCE CERTIFICATION


Pursuant to Texas Government Code 2252.001 *et seq.*, as amended, Colorado County requests Residence Certification. 2252.001 *et seq.* of the Government Code provides some restrictions on the awarding of a governmental contract; pertinent provisions of 2252.001 are stated below:

"Nonresident bidder" refers to a person who is not a resident

"Resident bidder" refers to a person whose principal place of business is in this state, including a contractor whose ultimate parent company or majority owner has its principal place of business in this state.

I certify that H & C Construction Company Inc. is a Resident Bidder of
(Company Name)
Texas as defined in Government Code 2252.001

I certify that H & C Construction Company Inc. is a Nonresident Bidder of
(Company Name)
Texas as defined in Government Code 2252.001 and our principal place of business is
located in Shiner, Texas.
(City and State)



Signature of Authorized Company Official

Mark Hagens

Printed Name of Authorized Company Official

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

List of Government Officials
For
Colorado County, Texas

Ty Prause, County Judge

Shannon Owers, Commissioner, Pct. #1

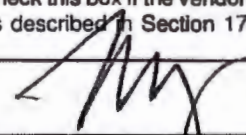
Ryan Brandt, Commissioner, Pct. #2

Keith Neuendorff, Commissioner, Pct. #3

Darrell Gertson, Pct. #4

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

July 14, 2025

CONFLICT OF INTEREST QUESTIONNAIRE For vendor doing business with local governmental entity		FORM CIQ
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).</p> <p>By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.</p> <p>A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.</p>		OFFICE USE ONLY Date Received
<p>1 Name of vendor who has a business relationship with local governmental entity.</p> <p style="text-align: center;">N/A</p>		
<p>2 <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)</p>		
<p>3 Name of local government officer about whom the information is being disclosed.</p> <p style="text-align: center;">N/A</p> <p style="text-align: center;">_____ Name of Officer</p>		
<p>4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.</p> <p style="margin-top: 20px;">A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p style="margin-top: 10px;">B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>		
<p>5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.</p>		
<p>6 <input type="checkbox"/> Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).</p>		
<p>7</p> <p style="text-align: center;"> _____ Signature of vendor doing business with the governmental entity Mark Hagens</p>		<p style="font-size: 1.2em; margin: 0;">Mar 3, 2025</p> <p style="font-size: 0.8em; margin: 0;">Date</p>

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025

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

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

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

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

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

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

(2) the vendor:

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

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

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

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

(i) a contract between the local governmental entity and vendor has been executed; or
(ii) the local governmental entity is considering entering into a contract with the vendor.

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

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

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

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

(1) the date that the vendor:

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

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

(2) the date the vendor becomes aware:

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

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

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

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

CERTIFICATE OF INTERESTED PARTIES			FORM 1295	
			1 of 1	
<small>Complete Nos. 1 - 4 and 6 if there are interested parties. Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.</small>			OFFICE USE ONLY CERTIFICATION OF FILING	
1 Name of business entity filing form, and the city, state and country of the business entity's place of business. H & C Construction Company Inc. Shiner, TX United States			Certificate Number: 2025-1275585	
2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed. Colorado County			Date Filed: 02/28/2025	
3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract. 2025 Road Paving			Date Acknowledged:	
4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			<small>Controlling</small>	<small>Intermediary</small>
5 Check only if there is NO Interested Party. <input checked="" type="checkbox"/>				
6 UNSWORN DECLARATION				
My name is <u>Mark Hagens</u> , and my date of birth is <u>4/10/2956</u> .				
My address is <u>P O Box 92</u> , <u>Shiner</u> , <u>TX</u> , <u>77984</u> , <u>USA</u> . <small>(street) (city) (state) (zip code) (country)</small>				
I declare under penalty of perjury that the foregoing is true and correct.				
_____ County, State of <u>Texas</u> , on the <u>1st</u> day of <u>March</u> , 20 <u>25</u> . <small>(month) (year)</small>				
_____ Signature of authorized agent of contracting business entity (Declarant) Mark Hagens				



MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Client#: 3775

HCCONST3

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/25/2024

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
The Nitsche Group
143 East Austin
Giddings, TX 78942
979 968-6494

INSURED
H&C Construction Company, Inc.
PO Box 92
Shiner, TX 77984-0092

CONTACT NAME: Crystal Fritsche
PHONE (A/C, No, Ext): 979 542-6301
E-MAIL ADDRESS: CrystalF@TheNitscheGroup.com

FAX (A/C, No):
INSURER(S) AFFORDING COVERAGE
INSURER A : Cincinnati Insurance Company
INSURER B : Texas Mutual Insurance Company
INSURER C :
INSURER D :
INSURER E :
INSURER F :

NAIC #
10677
22945

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	<div><div><input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY</div><div><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR</div><div><input checked="" type="checkbox"/> PD Ded:1,000</div><div>GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:</div></div>		EPP0732177	11/26/2024	11/26/2025	<div>EACH OCCURRENCE \$1,000,000</div> <div>DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000</div> <div>MED EXP (Any one person) \$10,000</div> <div>PERSONAL & ADV INJURY \$1,000,000</div> <div>GENERAL AGGREGATE \$2,000,000</div> <div>PRODUCTS - COMP/OP AGG \$2,000,000</div> <div>\$</div>
A	<div><div><input checked="" type="checkbox"/> AUTOMOBILE LIABILITY</div><div><input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY</div><div><input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/></div></div>		EPP0732177	11/26/2024	11/26/2025	<div>COMBINED SINGLE LIMIT (Ea accident) \$1,000,000</div> <div>BODILY INJURY (Per person) \$</div> <div>BODILY INJURY (Per accident) \$</div> <div>PROPERTY DAMAGE (Per accident) \$</div> <div>\$</div>
A	<div><div><input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR</div><div><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE</div><div>DED <input checked="" type="checkbox"/> RETENTION \$0</div></div>		EPP0732177	11/26/2024	11/26/2025	<div>EACH OCCURRENCE \$1,000,000</div> <div>AGGREGATE \$1,000,000</div> <div>\$</div>
B	<div><div>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</div><div>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below</div><div>Y/N N N/A</div></div>		0002102557	11/26/2024	11/26/2025	<div><input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER</div> <div>E.L. EACH ACCIDENT \$1,000,000</div> <div>E.L. DISEASE - EA EMPLOYEE \$1,000,000</div> <div>E.L. DISEASE - POLICY LIMIT \$1,000,000</div>

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

As per policy provision, Certificate Holder is listed as additional insured in regard to the auto and general liability policies as provided by blanket additional insured endorsement when required by written contract. A blanket waiver of subrogation endorsement is provided to the Certificate Holder in regard to the auto, general liability and workers compensation policies as per policy provision when required by written contract. As per policy provision the general liability policy contains an endorsement with Primary and Noncontributory wording.

CERTIFICATE HOLDER

CANCELLATION

Colorado County
400 Spring Street
Columbus, TX 78934

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Rj. Nitsche

ACORD 25 (2016/03) 1 of 1 The ACORD name and logo are registered marks of ACORD

#S1136240/M1136224

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046

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

July 14, 2025



H & C CONSTRUCTION COMPANY, INC.

P.O. Box 92 • 1566 FM 966 • Shiner, Texas 77984

Phone 361-594-3524 • Fax 361-594-4274

hcconstr@sbcglobal.net

February 28, 2025

Cost for Colorado County to Pave 1 Mile of Road 20 feet Wide

11,733 square yards x .30 = 3,520 gallons

3,520 gallons x \$4.73 = \$16,649.60

Spread Rock = 124 cubic yards x .01 = 1.24

\$16,650.84

This price is based on using .30 gallons per square yard for application rate on AC 5/10 and 95/1 on the application rate for the rock.

Cost for Colorado County to Prime (MC-30) 1 Mile of Road 20 feet Wide

11,733 square yards x .25 = 2,933 gallons

2933 gallons x \$5.85 = **\$17,158.05**

This price is based on using .25 gallons per square yard for application of MC-30.

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

July 14, 2025

- _14. Release of Performance Bond No. SURU2210005232 posted by Air Canopy Internet Services, Inc. dba Rise Broadband for work completed along the following roads in Precinct No. 1: Clayborne St., Norway St., Thelma St., Henry St., Taylor St., Colorado St., Brazos St., 5th St., 6th St., 7th St., 8th St., 9th St., 10th St., 11th St., Schulenburg St., Shirley Oaks St., Garden Oaks St., Front St., County Road 140, and Olive Branch St. (Owers)

Motion by Commissioner Owers to approve the release of Performance Bond No.

SURU2210005232 posted by Air Canopy Internet Services, Inc. dba Rise Broadband for work completed along the following roads in Precinct No. 1: Clayborne St., Norway St., Thelma St., Henry St., Taylor St., Colorado St., Brazos St., 5th St., 6th St., 7th St., 8th St., 9th St., 10th St., 11th St., Schulenburg St., Shirley Oaks St., Garden Oaks St., Front St., County Road 140, and Olive Branch St.; seconded by Commissioner Brandt; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
January 13, 2025**

- __7. Application submitted by Air Canopy Internet Services, Inc. dba Rise Broadband to install buried fiber optic cable in the county right-of-way of the following roads in Precinct No. 1: Clayborne St., Norway St., Thelma St., Henry St., Taylor St., Colorado St., Brazos St., 5th St., 6th St., 7th St., 8th St., 9th St., 10th St., 11th St., Schulenburg St., Shirley Oaks St., Garden Oaks St., Front St., County Road 140, and Olive Branch St. (Owers)

Commissioner Owers stated these streets are located in Glidden. Commissioner Gertson reminded the requesting company that the county prefers borings to be 40 inches below the ground and all boxes to be as flush as possible for mowing purposes.

Motion by Commissioner Owers to approve an application submitted by Air Canopy Internet Services; Inc. dba Rise Broadband to install buried fiber optic cable in the county right-of-way of the following roads in Precinct No. 1: Clayborne St., Norway St., Thelma St., Henry St., Taylor St., Colorado St., Brazos St., 5th St., 6th St., 7th St., 8th St., 9th St., 10th St., 11th St., Schulenburg St., Shirley Oaks St., Garden Oaks St., Front St., County Road 140, and Olive Branch St.; 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
July 14, 2025

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
January 13, 2025

TEXAS STATUTORY PERFORMANCE BOND

STATE OF TEXAS

COUNTY OF Colorado

BOND NUMBER: SURU2210005232

KNOW ALL MEN BY THESE PRESENTS:

That AirCanopy Internet Services, Inc. dba Rise Broadband (hereinafter called the Principal), as Principal and Ascot Surety & Casualty Company, a corporation organized and existing under the laws of the State of Colorado, and whose principal office is located in the City of New York, NY, 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 One Hundred Sixty-Two Thousand Five Hundred Dollars & 00/100 Dollars (\$ 162,500.00) 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 ____ day of _____ 20____, a copy of which is hereto attached and made part hereof, for Columbus TX - PID #FY23-1240 Precinct 1 Colorado County - multiple locations Start 28.699172, -96.594189 End 29.702248, -96.560307.

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 6th day of January, 2025.

WITNESS:

Jordan A. Marx
Jordan A. Marx

AirCanopy Internet Services, Inc. dba Rise Broadband

By: [Signature]
PRINCIPAL

Ascot Surety & Casualty Company

By: [Signature]
KD Wapato Attorney-In-Fact
SURETY

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
January 13, 2025**

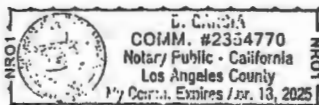
CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

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.

State of California

County of Los Angeles

On JAN 06 2025 before me, D. Garcia, Notary Public, personally appeared KD Wapato who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledgment to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) 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 _____

D. Garcia
D. Garcia, Notary Public

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
January 13, 2025

Ascot Surety & Casualty Company
Ascot Insurance Company
55 W 46th Street, 26th Floor
New York, NY 10036

Power of Attorney

KNOW ALL MEN BY THE PRESENTS:
That Ascot Surety & Casualty Company and Ascot Insurance Company, each a corporation organized and existing under the laws of the State of Colorado (the "Companies"), do hereby constitute and appoint:
Marina Tapia, Edward C. Spector, Ethan Spector, B. Aleman, Sandra Corona, Aidan Smock, D. Garcia, Sarah Campbell, Jennifer Ochs, Erin Brown, Jaren A Marx, Rachel A Mullen, Michelle Haase, Simone Gerhard, Alysha Mendoza and KD Wapato
of Los Angeles, CA (city, state) and each its true and lawful Attorney(s)-in-Fact, with full authority to sign, execute, seal, acknowledge and deliver for, and on its behalf, and as its act and deed any place within the United States, or, if the following line is filled in, only within the area and up to the amount therein designated, any and all bonds, undertakings, recognizances, and other contracts of indemnity or writings obligatory in the nature thereof, issued in the course of its surety business, and to bond the Companies as follows:

Any such obligations in the United States not to exceed \$50,000,000.00.

The Companies hereby ratify and confirm all and whatsoever said Attorney(s)-in-fact may lawfully do in the premises by virtue of these presents. These appointments are made under and by authority Resolutions adopted by the Board of Directors of the Companies, which resolutions are still in effect:
RESOLVED, that any of the Chief Executive Officer, the Chief Operating Officer or the Chief Underwriting Officer, acting in conjunction with the head of the surety business line for the Corporation (each an Authorized Individual" and, collectively, the Authorized Individuals"), are authorized to jointly appoint one or more attorneys-in-fact to represent and act for and on behalf of the Corporation in the transaction of the Corporation's surety business to execute (under the common seal of the Corporation if appropriate) bonds, undertakings, recognizances and other contracts of indemnity and writings obligatory in the nature thereof.
RESOLVED, that in conjunction with the Corporation's transaction of surety business the signatures and attestations of the Authorized Individuals and the seal of the Corporation be affixed to any such Power of Attorney or to any certificate relating thereto (electronic or otherwise) by facsimile and any such Power of Attorney or certificate bearing such facsimile signatures or facsimile seals (electronic or otherwise) shall be valid and bonding upon the Corporation when so affixed with respect to any bond, undertaking, recognizance or other contract of indemnity or writing obligatory in the nature thereof.
RESOLVED, that in connection with the Corporation's transaction of surety business, the facsimile electronic or mechanically reproduced signature of any Authorized Individual, whether made heretofore or hereafter, whenever appearing upon a copy of any Power of Attorney of the Corporation, with signatures

IN WITNESS WHEREOF, the Companies have caused these presents with the respective corporate seals and to be executed by the individuals named below who are duly authorized and empowered to execute the Power of Attorney on the Companies' behalf, this 1st day of July 2024.



ASCOT SURETY & CASUALTY COMPANY
ASCOT INSURANCE COMPANY

Matthew Conrad Kramer
Matthew Conrad Kramer (Chief Executive Officer)

Jara North
Jara North (Executive Vice President, Surety)

STATE OF CONNECTICUT)
COUNTY OF FAIRFIELD) ss.

On this 1st day of July 2024, before me came the above named Chief Executive Officer of each Ascot Surety & Casualty Company and Ascot Insurance Company and the head of the surety business line for each of Ascot Surety & Casualty Company and Ascot Insurance Company, to me personally known to be the Individuals described herein, and acknowledged that the seals affixed to the preceding instrument and the corporate seals of each Ascot Surety & Casualty Company and Ascot Insurance Company, and that the said corporate seals and signatures were duly affixed and subscribed to said instrument by the authority and direction of said Companies.

KSENIA E. GUSEVA
NOTARY PUBLIC
STATE OF CONNECTICUT
My Commission Expires June 30, 2025

Ksenia E. Guseva
Notary Public Ksenia E. Guseva
My commission expires on June 30, 2025

I, the undersigned Secretary of the Company, do hereby certify that the foregoing excerpts of the Resolution adopted by the Board of Directors of the Companies, and the Power of Attorney issued pursuant thereto, are true and correct, and further certify that both the Resolution and the Power of Attorney are still in full force and effect.

This Certificate may be signed by facsimile under and by the authority of the following resolution of the Board of Directors of the Companies.

RESOLVED, that in connection with the Corporation's transaction of surety business the signatures and attestations of the Authorized Individuals and the seal of the Corporation be affixed to any such Power of Attorney or to any certificate relating thereto (electronic or otherwise) by facsimile and any such Power of Attorney or certificate bearing such facsimile signatures or facsimile seal (electronic or otherwise) shall be valid and binding upon the Corporation when so affixed with respect to any bond, undertaking, recognizances or other contract of indemnity or writing obligatory in the nature thereof;

IN WITNESS WHEREOF: I have hereunto set my hand and affixed the seal of the Companies, this 6th day of January, 2025.

ASCOT SURETY & CASUALTY COMPANY
ASCOT INSURANCE COMPANY

John Gill
John Gill, Secretary

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

July 14, 2025

- _15. Release of Performance Bond No. SURU2210005231 posted by Air Canopy Internet Services, Inc. dba Rise Broadband for work completed along the following roads in Precinct No. 4: Old Alleyton Rd., Center St., Harbert St., Taylor St., Travis St., Canal St., Evans St., Madden St., Camp St., Rosenfield St. and Live Oak St. (Gertson)

Motion by Commissioner Gertson to approve the release of Performance Bond No.

SURU2210005231 posted by Air Canopy Internet Services, Inc. dba Rise Broadband for work completed along the following roads in Precinct No. 4: Old Alleyton Rd., Center St., Harbert St., Taylor St., Travis St., Canal St., Evans St., Madden St., Camp St., Rosenfield St. and Live Oak St.; 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
July 14, 2025**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
January 13, 2025**

- __8. Application submitted by Air Canopy Internet Services, Inc. dba Rise Broadband to install buried and aerial fiber optic cable in the county right-of-way of the following roads in Precinct No. 4: Old Alleyton Rd., Center St., Harbert St., Taylor St., Travis St., Canal St., Evans St., Madden St., Camp St., Rosenfield St. and Live Oak St. (Gertson)

Commissioner Owers stated these streets are located in Alleyton and the same stipulations apply that were stated in the previous agenda item.

Motion by Commissioner Gertson to approve an application submitted by Air Canopy Internet Services, Inc. dba Rise Broadband to install buried and aerial fiber optic cable in the county right-of-way of the following roads in Precinct No. 4: Old Alleyton Rd., Center St., Harbert St., Taylor St., Travis St., Canal St., Evans St., Madden St., Camp St., Rosenfield St. and Live Oak St.; 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
July 14, 2025**

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
January 13, 2025**

TEXAS STATUTORY PERFORMANCE BOND

STATE OF TEXAS

COUNTY OF Colorado

BOND NUMBER: SURU2210005231

KNOW ALL MEN BY THESE PRESENTS:

That AirCanopy Internet Services, Inc. dba Rise Broadband (hereinafter called the Principal), as Principal and Ascot Surety & Casualty Company, a corporation organized and existing under the laws of the State of Colorado, and whose principal office is located in the City of New York, NY, 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 One Hundred Sixty-Two Thousand Five Hundred Dollars & 00/100 Dollars (\$ 162,500.00) 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 ____ day of 20, a copy of which is hereto attached and made part hereof, for Alleyton TX - PID #FY23-1258 Precinct 4 Colorado County - multiple locations Start 29.70894151, -98.50404726 End 29.70983989, -96.48130358.

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 8th day of January, 2025.

WITNESS:

Aren A. Marx
Aren A. Marx

AirCanopy Internet Services, Inc. dba Rise Broadband

By: [Signature]
PRINCIPAL

Ascot Surety & Casualty Company

By: [Signature]
KD Wapato Attorney-In-Fact
SURETY

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
January 13, 2025

CALIFORNIA ALL-PURPOSE ACKNOWLEDGEMENT

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.

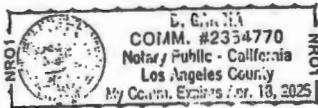
State of California

County of Los Angeles

On JAN 06 2025 before me, D. Garcia, Notary Public, personally appeared KD Wapato who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledgment to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) 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

D. Garcia
D. Garcia, Notary Public

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

January 13, 2025

Ascot Surety & Casualty Company
Ascot Insurance Company
55 W 46th Street, 26th Floor
New York, NY 10036

Power of Attorney

KNOW ALL MEN BY THE PRESENTS:
That Ascot Surety & Casualty Company and Ascot Insurance Company, each a corporation organized and existing under the laws of the State of Colorado (the "Companies"), do hereby constitute and appoint:
Marina Tapia, Edward C. Spector, Ethan Spector, B. Aleman, Sandra Corona, Aidan Smock, D. Garcia, Sarah Campbell, Jennifer Ochs, Erin Brown, Jaren A Marx, Rachel A Mullen, Michelle Haese, Simone Gerhard, Alysha Mendoza and KD Wapato
of Los Angeles, CA (city, state) and each its true and lawful Attorney(s)-in-Fact, with full authority to sign, execute, seal, acknowledge and deliver for, and on its behalf, and as its act and deed any place within the United States, or, if the following line is filled in, only within the area and up to the amount therein designated, any and all bonds, undertakings, recognizances, and other contracts of indemnity or writings obligatory in the nature thereof, issued in the course of its surety business, and to bond the Companies as follows:

Any such obligations in the United States not to exceed \$50,000,000.00.

The Companies hereby ratify and confirm all and whatsoever said Attorney(s)-in-fact may lawfully do in the premises by virtue of these presents. These appointments are made under and by authority Resolutions adopted by the Board of Directors of the Companies, which resolutions are still in effect:
RESOLVED, that any of the Chief Executive Officer, the Chief Operating Officer or the Chief Underwriting Officer, acting in conjunction with the head of the surety business line for the Corporation (each an Authorized Individual and, collectively, the Authorized Individuals), are authorized to jointly appoint one or more attorneys-in-fact to represent and act for and on behalf of the Corporation in the transaction of the Corporation's surety business to execute (under the common seal of the Corporation if appropriate) bonds, undertakings, recognizances and other contracts of indemnity and writings obligatory in the nature thereof.
RESOLVED, that in conjunction with the Corporation's transaction of surety business the signatures and attestations of the Authorized Individuals and the seal of the Corporation be affixed to any such Power of Attorney or to any certificate relating thereto (electronic or otherwise) by facsimile and any such Power of Attorney or certificate bearing such facsimile signatures or facsimile seals (electronic or otherwise) shall be valid and bonding upon the Corporation when so affixed with respect to any bond, undertaking, recognizance or other contract of indemnity or writing obligatory in the nature thereof;
RESOLVED, that in connection with the Corporation's transaction of surety business, the facsimile electronic or mechanically reproduced signature of any Authorized Individual, whether made heretofore or hereafter, whenever appearing upon a copy of any Power of Attorney of the Corporation, with signatures

IN WITNESS WHEREOF, the Companies have caused these presents with the respective corporate seals and to be executed by the individuals named below who are duly authorized and empowered to execute the Power of Attorney on the Companies' behalf, this 1st day of July 2024.



ASCOT SURETY & CASUALTY COMPANY
ASCOT INSURANCE COMPANY

Matthew Conrad Kramer
Matthew Conrad Kramer (Chief Executive Officer)

Jara North
Jara North (Executive Vice President, Surety)

STATE OF CONNECTICUT)
COUNTY OF FAIRFIELD) ss.

On this 1st day of July 2024, before me came the above named Chief Executive Officer of each Ascot Surety & Casualty Company and Ascot Insurance Company and the head of the surety business line for each of Ascot Surety & Casualty Company and Ascot Insurance Company, to me personally known to be the individuals described herein, and acknowledged that the seals affixed to the preceding instrument and the corporate seals of each of Ascot Surety & Casualty Company and Ascot Insurance Company, and that the said corporate seals and signatures were duly affixed and subscribed to said instrument by the authority and direction of said Companies.

KSENIA E. GUSEVA
NOTARY PUBLIC
STATE OF CONNECTICUT
My Commission Expires June 30, 2025

Ksenia E. Guseva
Notary Public Ksenia E. Guseva
My commission expires on June 30, 2025

I, the undersigned Secretary of the Company, do hereby certify that the foregoing excerpts of the Resolution adopted by the Board of Directors of the Company, and the Power of Attorney issued pursuant thereto, are true and correct, and further certify that both the Resolution and the Power of Attorney are still in full force and effect.

This Certificate may be signed by facsimile under and by the authority of the following resolution of the Board of Directors of the Companies.

RESOLVED, that in connection with the Corporation's transaction of surety business the signatures and attestations of the Authorized Individuals and the seal of the Corporation be affixed to any such Power of Attorney or to any certificate relating thereto (electronic or otherwise) by facsimile and any such Power of Attorney or certificate bearing such facsimile signatures or facsimile seals (electronic or otherwise) shall be valid and bonding upon the Corporation when so affixed with respect to any bond, undertaking, recognizances or other contract of indemnity or writing obligatory in the nature thereof;

IN WITNESS WHEREOF; I have hereunto set my hand and affixed the seal of the Companies, this 6th day of January, 2025.

ASCOT SURETY & CASUALTY COMPANY
ASCOT INSURANCE COMPANY

John Gill
John Gill, Secretary

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

_16. Set County holiday schedule for 2026.

**Motion by Commissioner Neuendorff to set County holiday schedule for 2026; 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
July 14, 2025**

**COLORADO COUNTY
2026 HOLIDAY SCHEDULE**

New Year's Day	Thursday	January 1, 2026
Martin Luther King, Jr. Day	Monday	January 19, 2026
Presidents' Day	Monday	Februrary 16, 2026
Good Friday	Friday	April 3, 2026
Memorial Day	Monday	May 25, 2026
Juneteenth	Friday	June 19, 2026
Independence Day	Friday	July 3, 2026
Labor Day	Monday	September 7, 2026
Fair Day	Friday	September 11, 2026
Columbus Day	Monday	October 12, 2026
Veterans' Day	Wednesday	November 11, 2026
Thanksgiving	Thursday & Friday	November 26-27, 2026
Christmas	Thursday & Friday	December 24-25, 2026

Approved by Colorado County Commissioners Court on: July 14, 2025

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

July 14, 2025

- _17. Consent items:
- a. Accept donation from CenterPoint Energy of backup generator to the Colorado County Office of Emergency Management as part of its Community Generator Donation Program.
 - b. Annual renewal of Texas SmartBuy Membership Program and membership fee of \$100.00.
 - c. Colorado County Tax Assessor Collector Reports for May and June 2025.
 - d. Colorado County Indigent Health Care Program Report for June 2025.
 - e. Certification of Completion of HIPAA Training for employer group health plans and mental health awareness.
 - f. Bid Bond posted by H&C Construction Co., Inc. for Colorado County road paving contract (4/1/2025-3/31/2026).
 - g. Certificate of Liability Insurance posted by:
 - 1. H&C Road Solutions Corp. (5/31/2025-5/31/2026).
 - 2. Supak Construction, Inc. (6/12/2025-6/12/2026).

Motion by Commissioner Neuendorff to approve all consent items amending 17a to accept donation from CenterPoint Energy of backup generator and trailer to the Colorado County Office of Emergency Management as part of its Community Generator Donation Program; 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
July 14, 2025**



For more information, contact:
Communications
Media.Relations@CenterPointEnergy.com

*****MEDIA ADVISORY – MAY 28, 2025*****

**CenterPoint Energy Foundation announces donation of backup generator to the
Colorado County Office of Emergency Management as part of its Community
Generator Donation Program**

*The CenterPoint Energy Foundation is donating funds for more than 20 backup generators at
key locations throughout CenterPoint's 12-county Greater Houston region*

HOUSTON — May 28, 2025 — Through a collaborative effort with the Colorado County Office of Emergency Management and other community partners, CenterPoint Energy will host an event to announce the donation of a trailer generator to the Colorado County Office of Emergency Management by the CenterPoint Energy Foundation on May 29, 2025.

The Community Generator Donation Program is part of CenterPoint's commitment to improving resiliency across its service territory and working closely with community partners to achieve this important goal. The back-up generators will help provide support for critical community partners during major weather events or other emergencies and will be funded through a \$5 million grant from the CenterPoint Energy Foundation at no cost to customers. The CenterPoint Energy Foundation is a charitable giving organization focused on strengthening the quality of life in the communities served by the company. The CenterPoint Energy Foundation is funded by shareholders and has no impact on customer rates. For more information, visit CenterPointEnergy.com/Foundation.

What:	CenterPoint Energy Community Generator Donation Announcement In partnership with the Colorado County Office of Emergency Management, CenterPoint Energy will host an event to announce a donation from its Community Generator Donation Program to support community resiliency.
Where:	Colorado County Courthouse 400 Spring St, Columbus, TX 78934
When:	May 29 2:00 p.m.
Who:	Colorado County elected officials and other community partners, and CenterPoint Energy executives.
Visual:	The donated trailer generator will be onsite.

###

About CenterPoint Energy, Inc.

CenterPoint Energy, Inc. (NYSE: CNP) is a multi-state electric and natural gas delivery company serving approximately 7 million metered customers across Indiana, Minnesota, Ohio, and Texas. The company is headquartered in Houston and is the only Texas-domiciled investor-owned utility. As of March 31, 2025, the company had approximately \$44 billion in assets. With approximately 8,300 employees, CenterPoint Energy and its predecessor companies have been serving customers for more than 150 years. For more information, visit CenterPointEnergy.com.

Forward-looking statements

This news release, as well as the website pages related to the GHRI, includes forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. When used in this news

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

July 14, 2025

CenterPoint Energy Foundation announces donation of backup generator to the Colorado County Office of Emergency Management as part of its Community Generator Donation Program

release or the website pages related to the GHRI, the words "anticipate," "believe," "continue," "could," "estimate," "expect," "forecast," "goal," "intend," "may," "objective," "plan," "potential," "predict," "projection," "should," "target," "will" or other similar words are intended to identify forward-looking statements. These forward-looking statements, which include statements regarding the GHRI and longer-term resiliency plans, including effectiveness, timing and related matters, are based upon assumptions of management which are believed to be reasonable at the time made and are subject to significant risks and uncertainties. Actual events and results may differ materially from those expressed or implied by these forward-looking statements. Any statements in this news release or the website pages related to the GHRI regarding future events that are not historical facts are forward-looking statements. Each forward-looking statement contained in this news release or the website pages related to the GHRI speaks only as of the date of this release or the date that such statement is made, as applicable. Important factors that could cause actual results to differ materially from those indicated by the provided forward-looking information include risks and uncertainties relating to: (1) business strategies and strategic initiatives, restructurings, joint ventures, acquisitions or dispositions of assets or businesses involving CenterPoint Energy or its industry; (2) CenterPoint Energy's ability to fund and invest planned capital, and the timely recovery of its investments; (3) financial market and general economic conditions; (4) the timing and impact of future regulatory, legislative and political actions or developments; and (5) other factors, risks and uncertainties discussed in CenterPoint Energy's Annual Report on Form 10-K for the fiscal year ended December 31, 2024 and other reports CenterPoint Energy or its subsidiaries may file from time to time with the Securities and Exchange Commission.

###

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

July 14, 2025



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O. Box 13528 • Austin, TX 78711-3186

**MICHELLE LOWRANCE
COLORADO COUNTY
MICHELLE LOWRANCE
318 SPRING ST., SUITE 104**

COLUMBUS, Texas 78934

Invoice -First Notice

Texas SmartBuy Membership Program
State of Texas cooperative purchasing annual participation fee

Account number: **C0450**

Authorized signers: MICHELLE LOWRANCE. JOYCE GUTHMANN

Primary contact email: michelle.lowrance@co.colorado.tx.us

Secondary contact email: joyce.guthmann@co.colorado.tx.us

If your agent of record (contact person) changed, please visit the Comptroller website at comptroller.texas.gov/purchasing/members/forms/

Texas SmartBuy annual membership participation fee: \$100

Due Date: 8/6/2025

To Submit your payment, [login to TxSmartBuy](#), navigate to Membership Details and select Submit Payment.

If a credit card is not available, the membership fee may be paid by check mailed to Texas Comptroller of Public Accounts, Texas SmartBuy Membership, P.O. Box 13528, Austin, TX 78711

Note: Payment must be received by the due date to ensure uninterrupted access to Texas SmartBuy statewide contacts. Questions? Please contact our office at 512-463-3368 or members@cpa.texas.gov

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025**

MONTHLY REPORT

Fees Collected in the Colorado County TAC's office
for the month ending
May, 2025

FEES COLLECTED	MOTOR VEHICLE	COUNTY COMMISSION MISC.	COUNTY FEES
MOTOR VEHICLE SALES	\$6,074.40		
BEER WINE LIQUOR LICENSES		\$0.00	\$0.00
CERT. OF TITLE SALES	\$2,145.00		
BOAT REGISTRATION		\$175.00	
BOAT SALES TAX		\$166.09	
AMUSEMENT TAX			
REGISTRATION VERIFICATION			
SERVICE CHARGE			
TOTAL COLLECTED	\$8,219.40	\$341.09	\$0.00

I hereby certify that the foregoing is a true and correct report of all fees collected by me and due to Colorado County for the month ending May, 2025.


Tax Assessor-Collector

Received of Melinda A. Zajicek, Tax Assessor-Collector, **\$8,219.40**, check# 1055 from the License account and **\$341.09**, check# 1017 from the 045 Misc Acct for the full amount of fees collected by the Tax Assessor-Collector's office for the month of May, 2025, this 16th day of June, 2025.

for TAC only

- ☒ copy to Court
☒ copy to Treasurer
☒ copy for TAC


County Treasurer

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

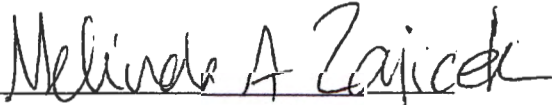
July 14, 2025

MONTHLY REPORT

Fees Collected in the Colorado County TAC's office
for the month ending
June, 2025

FEES COLLECTED	MOTOR VEHICLE	COUNTY COMMISSION MISC.	COUNTY FEES
MOTOR VEHICLE SALES	\$6,249.95		
BEER WINE LIQUOR LICENSES		\$143.50	\$2,726.50
CERT. OF TITLE SALES	\$2,420.00		
BOAT REGISTRATION		\$170.60	
BOAT SALES TAX		\$169.82	
AMUSEMENT TAX			
REGISTRATION VERIFICATION			
SERVICE CHARGE			
TOTAL COLLECTED	\$8,669.95	\$483.92	\$2,726.50

I hereby certify that the foregoing is a true and correct report of all fees collected by me and due to Colorado County for the month ending June 30, 2025.


Tax Assessor-Collector

Received of Melinda A. Zajicek, Tax Assessor-Collector, \$ 8,669.95, check# 1059 from the License account and \$ 3210.42, check# 019 from the 045 Misc Acct for the full amount of fees collected by the Tax Assessor-Collector's office for the month of June, 2025, this 10 day of July, 2025.



for TAC only
☒ copy to Court
☒ copy to Treasurer
☒ copy for TAC

County Treasurer

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025



Form 3072
January 2020-E

County Indigent Health Care Program (CIHCP)
Monthly Financial Report

County Name: Colorado Co. Indigent Report for (Month/Year): June 2025
or
Amendment of the Report for (Month/Year): _____

I. Reimbursable Expenditures During This Report Month

Physician Services	1.	\$204.63	
Prescription Drugs	2.	\$910.50	
Hospital, Inpatient Services	3.	\$0.00	
Hospital, Outpatient Services	4.	\$1,949.96	
Laboratory/X-Ray Services	5.	\$51.59	
Skilled Nursing Facility Services	6.	\$0.00	
Family Planning Services	7.	\$0.00	
Rural Health Clinic Services	8.	\$0.00	
State Hospital Contracts	9.	\$0.00	
Optional Health Care Services	10.	\$0.00	
Amount of Intergovernmental Transfer	11.		
Total Expenditures (Add #1 through #11.)			12. \$3,116.68
Reimbursements Received (Do not include State Assistance.)	13.	\$0.00	
6% Eligibility System Review Findings (\$ in error)	14.		
Total to be Deducted (Add #13 + #14.)			15. \$0.00
Applied to State Assistance Eligibility/Reimbursement (#12 minus #15)			16. \$3,116.68

II. Expenditure Tracking for State Assistance Funds Eligibility/Reimbursement

Total Expenditures for Current State Fiscal Year (9/1 - 8/31):	18,992.76
General Revenue Tax Levy GRTL:	9,928,428.00
4% of GRTL:	397,137.12
6% of GRTL:	595,705.68
8% of GRTL:	794,274.24

Chen Sello 07/02/2025
Signature of Person Submitting Form 105 Date

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025

HIPAATraining.com

Making Compliance Fast + Easy + Painless

Certificate of Completion

THIS IS TO CERTIFY THAT

Cheri Tello

(Colorado County Auditor)

HAS SUCCESSFULLY COMPLETED THE COURSE

HIPAA Awareness for Employer Group Health Plans

This course covered: Introduction to HIPAA, HIPAA Compliance Options,
Using and Disclosing PHI, HIPAA Privacy, HIPAA Security, Becoming HIPAA Compliant

1.5 Credit Hours

Date of Issue: July 02, 2025

Expiry Date: July 02, 2027



HIPAATraining.com

Tel: (512) 402-5963

Web: www.hipaa-training.com

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025

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Certificate of Completion

THIS IS TO CERTIFY THAT

Victoria Bohrer
(Colorado County Auditor)

HAS SUCCESSFULLY COMPLETED THE COURSE
HIPAA Awareness for Employer Group Health Plans

This course covered: Introduction to HIPAA, HIPAA Compliance Options,
Using and Disclosing PHI, HIPAA Privacy, HIPAA Security, Becoming HIPAA Compliant

1.5 Credit Hours

Date of Issue: July 01, 2025

Expiry Date: July 01, 2027



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MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025



MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025

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Certificate of Completion

THIS IS TO CERTIFY THAT

Stephen Chelotti

(Colorado County Auditor)

HAS SUCCESSFULLY COMPLETED THE COURSE

HIPAA Awareness for Employer Group Health Plans

This course covered: Introduction to HIPAA, HIPAA Compliance Options,
Using and Disclosing PHI, HIPAA Privacy, HIPAA Security, Becoming HIPAA Compliant.

1.5 Credit Hours

Date of Issue: June 30, 2025

Expiry Date: June 30, 2027



HIPAATraining.com

Tel: (512) 402-5963

Web: www.hipaatraining.com

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Certificate of Completion

THIS IS TO CERTIFY THAT

Joyce Guthmann

(Colorado County Auditor)

HAS SUCCESSFULLY COMPLETED THE COURSE

HIPAA Awareness for Employer Group Health Plans

This course covered: Introduction to HIPAA, HIPAA Compliance Options,
Using and Disclosing PHI, HIPAA Privacy, HIPAA Security, Becoming HIPAA Compliant

1.5 Credit Hours

Date of Issue: June 30, 2025

Expiry Date: June 30, 2027

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MINUTES OF THE COLORADO COUNTY

COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025



MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

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Certificate of Completion

THIS IS TO CERTIFY THAT

Ashley Laake
(Colorado County Auditor)

HAS SUCCESSFULLY COMPLETED THE COURSE

HIPAA Awareness for Mental Health

This course covered: Introduction to HIPAA, Using and Auditing PHI,
HIPAA Privacy, HIPAA Security, HIPAA and State Laws, Becoming HIPAA Compliant

This course includes Texas House
Bill 300 and California CMAA
(Confidentiality of Medical Information Act)

1.5 Credit Hours

Date of Issue: July 10, 2025

Expiry Date: July 10, 2027



HIPAATraining.com
Tel: (512) 402-5963
Web: www.hipaatraining.com

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

July 14, 2025

BID BOND

KNOW ALL MEN BY THESE PRESENTS:

That we, H & C Construction Co., Inc. P. O. Box 92, Shiner, Texas 77984
as Principal, (hereinafter called the "Principal"), and
Colonial American Casualty and Surety Company & Fidelity and Deposit Company of Maryland
a corporation duly organized under the laws of the State of Maryland, as Surety, (hereinafter called the
"Surety") are held and firmly bound unto Colorado County
as Obligee, (hereinafter called the "Obligee"), in the sum of
Five Percent Greatest Amount of Bid
Dollars (\$ *5% G.A.B.*), for the payment of which sum well and truly to be made, the said Principal
and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally,
firmly by these presents.

WHEREAS, the Principal has submitted a bid for
Colorado County Road Paving

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a contract
with the Obligee in accordance with the terms of such bid and give such bond or bonds as may be specified in the bidding
or contract documents with good and sufficient surety for the faithful performance of such contract and for the prompt
payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter
into such contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the
penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith
contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise
to remain in full force and effect.

Signed and sealed this 3rd day of March A.D., 2025

H & C Construction Co., Inc.

[Signature]
Witness

{ [Signature] (SEAL)
Mark Hagens Title Principal

Colonial American Casualty and Surety Company

[Signature]
Helen V. Perez Witness

By [Signature] (SEAL)
Jennifer J. Biehle, Attorney-in-Fact

Printed in cooperation with the American Institute of Architects (AIA) by Colonial American Casualty and Surety Company
used in AIA Document A-310, February 1970 Edition. vouches that the language in the document conforms exactly to the language
BID70000TX0101c

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

July 14, 2025

**ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Illinois, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Illinois (herein collectively called the "Companies"), by Robert D. Murray, Vice President, in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint to Robert James NITSCHKE, Gary A. NITSCHKE, Robert Kevin NITSCHKE, Craig PARKER, Jennifer J. BIEHLE of Giddings, Texas, its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: ~~any and all bonds and undertakings~~, and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York., the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland., and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland., in their own proper persons.

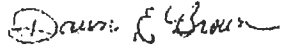
The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND, this 18th day of December, A.D. 2023.



**ATTEST:
ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND**


By: Robert D. Murray
Vice President

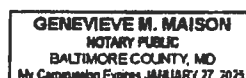

By: Dawn E. Brown
Secretary

State of Maryland
County of Baltimore

On this 18th day of December, A.D. 2023, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, Robert D. Murray, Vice President and Dawn E. Brown, Secretary of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, depose and say, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.

Genevieve M. Maison



Authenticity of this bond can be confirmed at bondvalidator.zurichna.com or 410-559-8790

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

July 14, 2025

EXTRACT FROM BY-LAWS OF THE COMPANIES

"Article V, Section 8, Attorneys-in-Fact. The Chief Executive Officer, the President, or any Executive Vice President or Vice President may, by written instrument under the attested corporate seal, appoint attorneys-in-fact with authority to execute bonds, policies, recognizances, stipulations, undertakings, or other like instruments on behalf of the Company, and may authorize any officer or any such attorney-in-fact to affix the corporate seal thereto; and may with or without cause modify or revoke any such appointment or authority at any time."

CERTIFICATE

I, the undersigned, Vice President of the ZURICH AMERICAN INSURANCE COMPANY, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing Power of Attorney is still in full force and effect on the date of this certificate; and I do further certify that Article V, Section 8, of the By-Laws of the Companies is still in force.

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the ZURICH AMERICAN INSURANCE COMPANY at a meeting duly called and held on the 15th day of December 1998.

RESOLVED: "That the signature of the President or a Vice President and the attesting signature of a Secretary or an Assistant Secretary and the Seal of the Company may be affixed by facsimile on any Power of Attorney...Any such Power or any certificate thereof bearing such facsimile signature and seal shall be valid and binding on the Company."

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at a meeting duly called and held on the 5th day of May, 1994, and the following resolution of the Board of Directors of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at a meeting duly called and held on the 10th day of May, 1990.

RESOLVED: "That the facsimile or mechanically reproduced seal of the company and facsimile or mechanically reproduced signature of any Vice-President, Secretary, or Assistant Secretary of the Company, whether made heretofore or hereafter, wherever appearing upon a certified copy of any power of attorney issued by the Company, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

IN TESTIMONY WHEREOF, I have hereto subscribed my name and affixed the corporate seals of the said Companies,
this 3rd day of March, 2025





Thomas O. McClellan
Vice President

TO REPORT A CLAIM WITH REGARD TO A SURETY BOND, PLEASE SUBMIT A COMPLETE DESCRIPTION OF THE CLAIM INCLUDING THE PRINCIPAL ON THE BOND, THE BOND NUMBER, AND YOUR CONTACT INFORMATION TO:

Zurich Surety Claims
1299 Zurich Way
Schaumburg, IL 60196-1056
reports@zurichna.com
800-626-4577

Authenticity of this bond can be confirmed at bondvalidator.zurichna.com or 410-559-8790

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Client#: 59887

HCROA

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
7/02/2025

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
The Nitsche Group
143 E Austin Street
Giddings, TX 78942
979 542-3666

INSURED
H&C Road Solutions Corp.
720 Wendel St.
Shiner, TX 77984

CONTACT NAME: Crystal Fritsche
PHONE (A/C, No, Ext): 979-542-6301
E-MAIL: CrystalF@TheNitscheGroup.com
ADDRESS: CrystalF@TheNitscheGroup.com

INSURER(S) AFFORDING COVERAGE

INSURER A: Cincinnati Insurance Company
INSURER B: Texas Mutual Insurance Company
INSURER C:
INSURER D:
INSURER E:
INSURER F:

NAIC #
10677
22945

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	ADDITIONAL SUBROGATION WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<div><div><input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY</div><div><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR</div><div><input checked="" type="checkbox"/> PD Ded:1,000</div><div>GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:</div></div>		EPPEBA0748529	05/31/2025	05/31/2026	<div>EACH OCCURRENCE \$1,000,000</div> <div>DAMAGE TO RENTED PREMISES (Ea occurrence) \$500,000</div> <div>MED EXP (Any one person) \$10,000</div> <div>PERSONAL & ADV INJURY \$1,000,000</div> <div>GENERAL AGGREGATE \$2,000,000</div> <div>PRODUCTS - COMPIOP AGG \$2,000,000</div> <div>\$</div>
A	<div><div><input checked="" type="checkbox"/> AUTOMOBILE LIABILITY</div><div><input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY</div></div>		EPPEBA0748529	05/31/2025	05/31/2026	<div>COMBINED SINGLE LIMIT (Ea accident) \$1,000,000</div> <div>BODILY INJURY (Per person) \$</div> <div>BODILY INJURY (Per accident) \$</div> <div>PROPERTY DAMAGE (Per accident) \$</div> <div>\$</div>
A	<div><div><input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR</div><div><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE</div><div>DED <input checked="" type="checkbox"/> RETENTION \$0</div></div>		EPPEBA0748529	05/31/2025	05/31/2026	<div>EACH OCCURRENCE \$1,000,000</div> <div>AGGREGATE \$1,000,000</div> <div>\$</div>
B	<div><div>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</div><div>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N</div><div>(Mandatory in NH)</div><div>If yes, describe under DESCRIPTION OF OPERATIONS below</div></div>	N/A	0002129160	05/31/2025	05/31/2026	<div><input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER</div> <div>E.L. EACH ACCIDENT \$1,000,000</div> <div>E.L. DISEASE - EA EMPLOYEE \$1,000,000</div> <div>E.L. DISEASE - POLICY LIMIT \$1,000,000</div>

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

CERTIFICATE HOLDER

CANCELLATION

Colorado County
318 Spring St., Suite 104
Columbus, TX 78934

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Rg. Nitsche

ACORD 25 (2016/03) 1 of 1 The ACORD name and logo are registered marks of ACORD #S1174121/M1169352

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MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
6/12/2025

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 Higginbotham IAS Group 11700 Katy Freeway, Suite 1100 Houston TX 77079		CONTACT NAME: Ashley Enrique PHONE (A/C, No, Ext): 817-349-2279 E-MAIL ADDRESS: aenrique@higginbotham.net FAX (A/C, No): 817-347-6981		
INSURED Supak Construction, Inc. P.O. Box 325 Orchard TX 77464		INSURER(S) AFFORDING COVERAGE		NAIC #
		INSURER A : Transportation Insurance Company		20494
		INSURER B : Continental Casualty Company		20443
		INSURER C :		
		INSURER D :		
		INSURER E :		
		INSURER F :		

COVERAGES

CERTIFICATE NUMBER: 2035148622

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 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 checked="" type="checkbox"/> SEE BELOW <input type="checkbox"/> DEDUCTIBLES GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			6080996876	6/12/2025	6/12/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPIOP AGG \$ 2,000,000 \$
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			6080996859	6/12/2025	6/12/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 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 <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			6080996845	6/12/2025	6/12/2026	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	<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	N/A	6080996862	6/12/2025	6/12/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.I. EACH ACCIDENT \$ 1,000,000 E.I. DISEASE - EA EMPLOYEE \$ 1,000,000 E.I. DISEASE - POLICY LIMIT \$ 1,000,000
B	<input checked="" type="checkbox"/> Leased/Rented Contractors Equipment			6081033684	6/12/2025	6/12/2026	*See Below*

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

LLeased and Rented Contractor's Equipment Policy #: 6081033684: \$250,000 Per Item
Deductible: \$2,500

Commercial General Liability Policy #6080996876 Deductible: Property Damage - \$5,000 Per Occurrence;
Residential and Subsidence Bodily Injury/Property Damage - \$10,000 Per Occurrence

Limited Pollution Liability Policy #6080996876 Coverage - Worksites - \$2,000,000 Aggregate Limit/ \$1,000,000 Each Incident Limit Deductible Each Pollution Incident - Property Damage \$5,000; Residential and Subsidence Bodily Injury/Property Damage \$10,000
See Attached...

CERTIFICATE HOLDER

CANCELLATION

COLORADO COUNTY
400 SPRING ST ROOM 107
COLUMBUS TX 78934

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

AGENCY CUSTOMER ID: SUPAK1
LOC #: _____



ADDITIONAL REMARKS SCHEDULE

Page 1 of 1

AGENCY Higginbotham IAS Group		NAMED INSURED Supak Construction, Inc. P.O. Box 325 Orchard TX 77464
POLICY NUMBER		
CARRIER	NAIC CODE	
EFFECTIVE DATE:		

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: 25 FORM TITLE: CERTIFICATE OF LIABILITY INSURANCE

The General Liability (Including Completed Operations) and Automobile Liability policies include a blanket automatic additional insured endorsement that provides additional insured status and General Liability, Automobile Liability and Workers' Compensation policies includes a blanket waiver of subrogation endorsement to the certificate holder only when there is a written contract that requires such status.

The General Liability policy has a blanket Primary & Non Contributory endorsement that affords that coverage to certificate holders only where there is a written contract between the Named Insured and the certificate holder that requires such status.

The General Liability, Automobile Liability and Workers Compensation policies include a blanket notice of cancellation to certificate holders endorsement, providing for 30 days' advance notice if the policy is canceled by the company other than for nonpayment of premium, 10 days' notice after the policy is canceled for nonpayment of premium. Notice is sent to certificate holders with mailing addresses on file with the agent or the company. The endorsement does not provide for notice of cancellation if the named insured requests cancellation.

Umbrella is Follow Form.

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

July 14, 2025

- _18. Examine and approve all accounts payable, budget amendments and new ledger accounts (if any).

Motion by Commissioner Neuendorff to approve all accounts payable, budget amendments and new ledger accounts (if any); seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

MINUTES OF THE COLORADO COUNTY

COMMISSIONER'S COURT REGULAR MEETING

July 14, 2025



Colorado County, TX

Pending Expense Approval Report

By Fund
APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477

Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
Fund: 0010 - County Attorney Forfeiture					
Department: 0475 - COUNTY ATTORNEY					
Texas A&M Engineering Extens..	June 2025	TRAINING EXPENSES	0010-0475-00-61850	County Attny Training- Beth ...	695.00
Relx Inc.	3095848498-F	MISCELLANEOUS EXPENSE	0010-0475-00-62690	online subscriptions	521.00
Department 0475 - COUNTY ATTORNEY Total:					1,216.00
Fund 0010 - County Attorney Forfeiture Total:					1,216.00
Fund: 0012 - General Fund					
Department: 0000 - 0000					
Omnibase Services Of Texas	Q2 2025	STATE - OMNI/FTA FEES	0012-0000-00-24770	#3045 JP3 Q2 Omni/FTA fees	360.00
Omnibase Services Of Texas	Q2 2025	STATE - OMNI/FTA FEES	0012-0000-00-24770	#1045 JP1 Q2 Omni/FTA fees	282.00
Omnibase Services Of Texas	Q2 2025	STATE - OMNI/FTA FEES	0012-0000-00-24770	#2045 JP2 Q2 Omni/FTA fees	234.00
Omnibase Services Of Texas	Q2 2025	STATE - OMNI/FTA FEES	0012-0000-00-24770	#4045 JP4 Q2 Omni/FTA fees	216.00
Omnibase Services Of Texas	Q2 2025	STATE - OMNI/FTA FEES	0012-0000-00-24770	#7045 Couty Clerk Q2 Omni/F...	36.00
GHS, LTD	June 2025	GHS - COLLECTIONS FEE	0012-0000-00-24750	JP3 Collection Fees	429.64
GHS, LTD	June 2025	GHS - COLLECTIONS FEE	0012-0000-00-24750	JP2 Collection Fees	1,369.08
GHS, LTD	June 2025	GHS - COLLECTIONS FEE	0012-0000-00-24750	JP4 Collection Fees	808.54
GHS, LTD	June 2025	GHS - COLLECTIONS FEE	0012-0000-00-24750	JP1 Collection Fees	965.18
Department 0000 - 0000 Total:					4,700.44
Department: 0400 - COUNTY JUDGE					
Prestige Office Products, LLC	133379	SUPPLIES/EQUIP UNDER \$500	0012-0400-00-62640	Cty Judge Paper	46.54
Dewitt Poth and Son	798795-0	COPIER USAGE EXPENSE	0012-0400-00-62400	Cty Judge Copier Maint. (Color)	128.07
Aqua Beverage Company	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0400-00-62640	County Judge Acct#4309	14.00
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0400-00-61000	Cty Judge	17.43
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0400-00-61000	Cty Judge	37.99
Department 0400 - COUNTY JUDGE Total:					244.03
Department: 0401 - COMMISSIONER'S COURT					
David B. Brooks	June 2025	OUTSIDE LEGAL SERVICES	0012-0401-00-66531	Legal Consultation Services Ju...	100.00
Department 0401 - COMMISSIONER'S COURT Total:					100.00
Department: 0402 - GRANT ADMINISTRATION					
Documation of Houston, LLC	39558289	COPIER LEASE EXPENSE	0012-0402-00-61100	Grant Writer Copy Machine le...	95.00
Department 0402 - GRANT ADMINISTRATION Total:					95.00
Department: 0403 - COUNTY CLERK					
Dewitt Poth and Son	796930-0	COPIER USAGE EXPENSE	0012-0403-00-62400	Cty Courtroom Copier Maint	30.00
Dewitt Poth and Son	798063-0	COPIER USAGE EXPENSE	0012-0403-00-62400	Cty Clerk Copier Maint (Color)	149.41
Dewitt Poth and Son	798064-0	COPIER USAGE EXPENSE	0012-0403-00-62400	Cty Clerk Copier Maint	36.55
Tyler Technologies, Inc	025-516176	SOFTWARE/LICENSE SERVICES ..	0012-0403-00-64000	Project Management - Time E...	337.50
Tyler Technologies, Inc	025-516864	SOFTWARE/LICENSE SERVICES ..	0012-0403-00-64000	Cty Clerk Credit Card Machines..	2,514.00
Tyler Technologies, Inc	025-516864	SOFTWARE/LICENSE SERVICES ..	0012-0403-00-64000	Annual Fee 7.1.25-6.30.26	1,080.00
Amazon Capital Services	1PQ7-DCFN-DXTJ	SUPPLIES/EQUIP UNDER \$500	0012-0403-00-62640	Cty Clerk Supplies	113.75
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0403-00-61000	Cty Clerk	17.42
Department 0403 - COUNTY CLERK Total:					4,278.63
Department: 0410 - ELECTIONS					
Election Systems & Software, ...	CD2122465	MAINTAINING VOTING EQUIP	0012-0410-00-63405	ExpressPoll License & Maint. ...	3,018.75
Misc. Vendors	June 2025	POSTAGE	0012-0410-00-61400	Elections Disputed Chargeback..	50.25
Misc. Vendors	June 2025	CONFERENCES/SEMINARS/DU...	0012-0410-00-61700	Southwest Airlines Conference..	341.96
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0410-00-61000	Elections	17.43
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0410-00-61000	Elections	493.87
Department 0410 - ELECTIONS Total:					3,922.26
Department: 0426 - COUNTY COURT					
Jacob B. Harvey Law Firm, PLLC	00916	COURT APPOINTED ATTORNE...	0012-0426-00-69030	Attorney Fees Case# GU25-165	1,815.00
Trefny Law Firm, PLLC	6.27.25	COURT APPOINTED ATTORNE...	0012-0426-00-69030	County Clerk Attorney Ad Lit...	500.00
Greenwalt Court Reporting	8181	COURT REPORTERS	0012-0426-00-60601	County Court Reporting	2,120.00

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Pending Expense Approval Report			Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477		
Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
Greenwalt Court Reporting	8181	COURT REPORTERS	0012-0426-00-60601	Mileage	504.00
Department 0426 - COUNTY COURT Total:					4,939.00
Department: 0428 - PUBLIC DEFENDER					
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0012-0428-00-61000	Public Defender	0.26
Relx Inc.	3095848498	LAW BOOKS/ON-LINE SUBSCR...	0012-0428-00-61305	June online subscriptions	131.34
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0428-00-61000	Public Defender	17.43
Verizon Wireless	6116813088	TIDC GRANT EXPENDITURES	0012-0428-00-69068	Public Def iPad Pro Tablets	113.97
Department 0428 - PUBLIC DEFENDER Total:					263.00
Department: 0435 - DISTRICT COURT					
BCC Languages LLC	250465	INTERPRETORS	0012-0435-00-66530	District Court Spanish Interpre...	360.00
Rapid Financial Solutions	6.26.25	JUROR EXPENSE	0012-0435-00-62662	Grand Juror payments 6.26.25	696.00
LinMarie Garsee	CR-21-226	COURT APPOINTED ATTORNE...	0012-0435-00-69032	Indigent Investigator	5,000.00
Rapid Financial Solutions	7.11.25	JUROR EXPENSE	0012-0435-00-62662	7.8.25 Grand Jury payments	880.00
Katrina Dannhaus Packard, P.C.	CR-25-016	COURT APPOINTED ATTORNE...	0012-0435-00-69032	Court Appoint Atty	600.00
Department 0435 - DISTRICT COURT Total:					7,536.00
Department: 0450 - DISTRICT CLERK					
Dewitt Poth and Son	797138-0	COPIER USAGE EXPENSE	0012-0450-00-62400	Dist Clerk Copier Maint.	148.17
Schulenburg Printing & Office ...	854511-0	SUPPLIES/EQUIP UNDER \$500	0012-0450-00-62640	District Clerk Envelopes	302.00
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0450-00-61000	District Clerk	17.43
CNA Surety Direct Bill	'25 #72194004	SUPPLIES/EQUIP UNDER \$500	0012-0450-00-62640	Dist Clerk Deputy 25/26 Rene...	199.34
Amazon Capital Services	1DDW-4GD3-L9LN	SUPPLIES/EQUIP UNDER \$500	0012-0450-00-62640	District Clerk 2 Hole Punch	12.70
Department 0450 - DISTRICT CLERK Total:					679.64
Department: 0451 - JUSTICE OF THE PEACE #1					
Rickie Renee Allmon	6.25.25	JUSTICE OF PEACE PCT. #1	0012-0451-00-44262	Refund Case: CR-25-0358	150.00
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0012-0451-00-61000	JP1 Long Distance Phone Servi...	7.22
Aqua Beverage Company	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0451-00-62640	JP1 Account#005321	9.99
Texas Justice Court Training C...	19669	CONFERENCES/SEMINARS/DU...	0012-0451-00-61700	JP1 New Clerk Training	270.00
Department 0451 - JUSTICE OF THE PEACE #1 Total:					437.21
Department: 0452 - JUSTICE OF THE PEACE #2					
Boe Reeves	6.23.25	TRAVEL EXPENSES	0012-0452-00-62000	Sept '23 mileage	88.20
Condra Communications	75527	SUPPLIES/EQUIP UNDER \$500	0012-0452-00-62640	July Alarm System Monitoring ...	20.00
Aqua Beverage Company	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0452-00-62640	JP2 Account#12681	45.98
Boe Reeves	7.10.25	TRAVEL EXPENSES	0012-0452-00-62000	7.1.25-7.8.25 Mileage	58.80
Prestige Office Products, LLC	133418	OFFICE SUPPLIES	0012-0452-00-62600	JP 2 Reply Forms	306.60
McCoy's Building Supply	1272656	SUPPLIES/EQUIP UNDER \$500	0012-0452-00-62640	JP 2 Toilet Flapper	4.89
Department 0452 - JUSTICE OF THE PEACE #2 Total:					524.47
Department: 0453 - JUSTICE OF THE PEACE #3					
Aqua Beverage Company	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0453-00-62640	JP3 Acct#13805	53.21
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0453-00-61000	JP3	17.43
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0453-00-61000	JP 3	40.23
Prestige Office Products, LLC	133420	SUPPLIES/EQUIP UNDER \$500	0012-0453-00-62640	JP 3 Reply Forms	306.60
CNA Surety Direct Bill	2025 #69575034	SUPPLIES/EQUIP UNDER \$500	0012-0453-00-62640	JP3 Bond 8.27.25-8.27.26	119.00
Department 0453 - JUSTICE OF THE PEACE #3 Total:					536.47
Department: 0454 - JUSTICE OF THE PEACE #4					
Condra Communications	75530	SUPPLIES/EQUIP UNDER \$500	0012-0454-00-62640	July Alarm System Monitoring ...	20.00
Aqua Beverage Company	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0454-00-62640	JP4 Acct#10708	11.99
Stan Warfield	June 2025	TRAVEL EXPENSES	0012-0454-00-62000	Mileage	356.30
Prestige Office Products, LLC	133419	SUPPLIES/EQUIP UNDER \$500	0012-0454-00-62640	JP 4 Reply Forms	306.60
Department 0454 - JUSTICE OF THE PEACE #4 Total:					694.89
Department: 0475 - COUNTY ATTORNEY					
Texas District and County Atto...	264505	CO/DIST ATTY OFFICE EXPENS...	0012-0475-00-69012	Dawson Membership	85.00
Texas District and County Atto...	65763	CO/DIST ATTY OFFICE EXPENS...	0012-0475-00-69012	Manuals	248.00
Relx Inc.	3095848498	CO/DIST ATTY OFFICE EXPENS...	0012-0475-00-69012	June online subscriptions	131.34
ODP Business Solutions	430547539-001	CO/DIST ATTY OFFICE EXPENS...	0012-0475-00-69012	County Attny USB drives	272.24
ODP Business Solutions	430547822-001	CO/DIST ATTY OFFICE EXPENS...	0012-0475-00-69012	County Attny USB drives	221.79
ODP Business Solutions	430547823-001	CO/DIST ATTY OFFICE EXPENS...	0012-0475-00-69012	County Attny Office Supplies	170.90
ODP Business Solutions	430547826-001	CO/DIST ATTY OFFICE EXPENS...	0012-0475-00-69012	County Attny Office Supplies	46.49
Charter Communications	184891201070125	CO/DIST ATTY OFFICE EXPENS...	0012-0475-00-69012	Cty Atty	17.43

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Pending Expense Approval Report			Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477		
Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0475-00-61000	Cty Atty	60.02
Comdata	XY86307042025	CO/DIST ATTY OFFICE EXPENS...	0012-0475-00-69012	Cty Attorney fuel	110.78
Department 0475 - COUNTY ATTORNEY Total:					1,363.99
Department: 0495 - COUNTY AUDITOR					
Government Finance Officers ...	34632005	CONFERENCES/SEMINARS/DU...	0012-0495-00-61700	Auditor Membership Renewal...	225.00
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0495-00-61000	Auditor	17.43
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0495-00-61000	Cty Auditor	37.21
Prestige Office Products, LLC	133399	SUPPLIES/EQUIP UNDER \$500	0012-0495-00-62640	Auditor Paper	93.82
Amazon Capital Services	1WYC-FRPL-9W9W	SUPPLIES/EQUIP UNDER \$500	0012-0495-00-62640	Auditor Binders & Dividers	66.45
Department 0495 - COUNTY AUDITOR Total:					439.91
Department: 0497 - COUNTY TREASURER					
Dewitt Poth and Son	797414-0	SUPPLIES/EQUIP UNDER \$500	0012-0497-00-62640	Cty Treasurer Copier Maint	49.63
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0497-00-61000	Treasurer	17.43
GreatAmerica Financial Svcs	39646140	SUPPLIES/EQUIP UNDER \$500	0012-0497-00-62640	Cty Treasurer Kyocera TASKalf...	142.00
Department 0497 - COUNTY TREASURER Total:					209.06
Department: 0499 - TAX ASSESSOR-COLLECTOR					
Misc. Vendors	June 2025	CONFERENCES/SEMINARS/DU...	0012-0499-00-61700	TAC Regional Newspaper Meli...	38.50
Misc. Hotels	June 2025	CONFERENCES/SEMINARS/DU...	0012-0499-00-61700	Moody Gardens- Melinda Zaji...	679.65
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0499-00-61000	TAC	17.43
Amazon Capital Services	16Y1-RT74-XNLL	SUPPLIES/EQUIP UNDER \$500	0012-0499-00-62640	TAC Calculator	79.99
Department 0499 - TAX ASSESSOR-COLLECTOR Total:					815.57
Department: 0510 - COURTHOUSE BLDG					
Wal-Mart	June 2025	REPAIRS OF EQUIP/VEHICLES	0012-0510-00-63300	Maintenance supplies Joshua ...	41.85
Tractor Supply Company	June 2025	HAND TOOLS & EQUIPMENT	0012-0510-00-67100	Maintenance locking pliers Jo...	24.99
M-G Farm Service Center	42170	MISCELLANEOUS SUPPLIES	0012-0510-00-62690	Maint. Roundup	9.99
Coastal Office Solutions	OE-QT-32185-1	CLEANING SUPPLIES	0012-0510-00-63200	Cleaning products	25.29
Coastal Office Solutions	OE-QT-32185-2	CLEANING SUPPLIES	0012-0510-00-63200	Cleaning products	431.72
A-Line Auto Parts	11311699	REPAIRS OF EQUIP/VEHICLES	0012-0510-00-63300	Maint Oil Filter & Oil	30.58
A-Line Auto Parts	11311700	REPAIRS OF EQUIP/VEHICLES	0012-0510-00-63300	Maint Oil	4.59
Coastal Office Solutions	OE-QT-32316-1	MISCELLANEOUS SUPPLIES	0012-0510-00-62690	Paper products	314.26
Coastal Office Solutions	OE-QT-32316-1	CLEANING SUPPLIES	0012-0510-00-63200	Cleaning products	495.63
Coastal Office Solutions	OE-QT-32316-2	CLEANING SUPPLIES	0012-0510-00-63200	Cleaning products	33.62
Colorado Feed Co.	60012	GROUPS MAINTENANCE	0012-0510-00-63100	Maintenance Supplies	135.00
Colorado Feed Co.	60016	GROUPS MAINTENANCE	0012-0510-00-63100	Maintenance Supplies	65.00
Condra Communications	75551	REPAIRS TO BLDGS - CH/Annex	0012-0510-00-63210	CH Cameras not working	250.00
Aqua Beverage Company	June 2025	MISCELLANEOUS SUPPLIES	0012-0510-00-62690	Probation Acct#012337	65.49
Coastal Office Solutions	OE-51893-1	MISCELLANEOUS SUPPLIES	0012-0510-00-62690	Paper products	228.53
Coastal Office Solutions	OE-51893-1	CLEANING SUPPLIES	0012-0510-00-63200	Cleaning products	181.11
A-Line Auto Parts	11331030	REPAIRS OF EQUIP/VEHICLES	0012-0510-00-63300	Maintenance Starter recoil as...	57.46
A L & M Building Supply	592899	REPAIRS TO BLDGS - CH/Annex	0012-0510-00-63210	Maintenance Entry Lever	38.57
Coastal Office Solutions	OE-QT-32316-3	CLEANING SUPPLIES	0012-0510-00-63200	Cleaning products	54.32
Comdata	XY86307042025	REPAIRS OF EQUIP/VEHICLES	0012-0510-00-63300	Maintenance fuel	278.54
A-Line Auto Parts	11333430	GROUPS MAINTENANCE	0012-0510-00-63100	Maint. Scag Mower Wiring Ha...	119.99
Morrison Supply Company	S121147408	REPAIRS OF EQUIP/VEHICLES	0012-0510-00-63300	Maintenance Blower Motor	446.93
Amazon Capital Services	1VKP-DFHN-GPGX	REPAIRS TO BLDGS - CH/Annex	0012-0530-00-62640	Maint. Restroom Control	323.98
Adept Controls	4924	REPAIRS TO BLDGS - CH/Annex	0012-0510-00-63210	Annex A/C Controls Installation	6,680.00
Department 0510 - COURTHOUSE BLDG Total:					10,337.44
Department: 0525 - SEPTIC SYSTEM/FLOOD PLAIN					
AT&T Long Distance	June# 858540623	CONFERENCES/SEMINARS/DU...	0012-0525-00-61700	Septic Long Distance Phone Se...	5.83
TCEQ	Q3 2025 Council fees	CONTRACT SERVICES	0012-0525-00-66500	Q2 Onsite Coucil fees	670.00
Department 0525 - SEPTIC SYSTEM/FLOOD PLAIN Total:					675.83
Department: 0530 - EMERGENCY MANAGEMENT					
AT&T Mobility	826484935X06262025	COMMUNICATIONS EXPENSE	0012-0530-00-61000	EMC	54.69
AT&T Mobility	287298199902X06272025	COMMUNICATIONS EXPENSE	0012-0530-00-61000	EMC first net phones & comm...	281.28
Columbus Tire Center	48655	REPAIRS OF EQUIP/VEHICLES	0012-0530-00-63300	OEM Oil Change	112.46
T-Mobile USA, Inc.	June 2025	COMMUNICATIONS EXPENSE	0012-0530-00-61000	OEM Link Sim Card	40.13
American Communications	19605724	SUPPLIES/EQUIP UNDER \$500	0012-0530-00-62640	OEM External Connection Cab...	203.80
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0012-0530-00-61000	EMC Long Distance Phone Serv..	1.19

MINUTES OF THE COLORADO COUNTY

COMMISSIONER’S COURT REGULAR MEETING

July 14, 2025

Pending Expense Approval Report			Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477		
Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
Cradlepoint	01936878029231	SUPPLIES/EQUIP UNDER \$500	0012-0530-00-62640	EMC NetCloud Renewal 1year	213.00
Harris Cty Accts Rec-Radio	116346	RADIO REPAIRS & MAINTENA...	0012-0530-00-63400	6/1-6/30 Monthly SW-WAVE	15.00
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0530-00-61000	EMC	37.99
Department 0530 - EMERGENCY MANAGEMENT Total:					959.54
Department: 0540 - EMS					
On Site Decals, LLC	18112	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Graphics on 16 Chevy Ta...	1,250.00
On Site Decals, LLC	18116	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Graphics for Backboards ...	930.00
On Site Decals, LLC	18205	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Graphics on 20 Dodge 35...	6,035.00
On Site Decals, LLC	13099	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Graphics on 20 Dodge 35...	6,035.00
On Site Decals, LLC	18143	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Graphics on 19 Dodge 35...	6,035.00
Victoria Dodge Chrysler Jeep ...	300415	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS New Wheel Covers & Caps	1,435.61
Starlink	INV-USA-45465733-53967-96	COMMUNICATIONS EXPENSE	0012-0540-25-61000	EMS Internet Serv.6.10.25-7.1...	360.00
Wal-Mart	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS office supplies- Marti Ing...	24.48
On Site Decals, LLC	18565	REPAIRS TO BLDGS - Station 3	0012-0540-22-63210	EMS Wall Graphics	1,480.00
Adobe Inc.	June 2025	SOFTWARE/LICENSE SERVICES	0012-0540-20-64000	Adobe (EMS)- Marti Ingvadsen	21.64
Adobe Inc.	June 2025	SOFTWARE/LICENSE SERVICES	0012-0540-20-64000	Adobe (EMS)- Michael Furrh	21.64
Linde Gas & Equipment Inc.	50285108	AMBULANCE SUPPLIES	0012-0540-20-62612	EMS Oxygen Bottles	290.19
Bound Tree Medical, LLC	85808281	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	749.01
Bound Tree Medical, LLC	85810051	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	440.99
Bound Tree Medical, LLC	85811970	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	871.19
Bound Tree Medical, LLC	85811971	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	3.02
Bound Tree Medical, LLC	85811972	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	39.89
Bound Tree Medical, LLC	85815027	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	116.34
Bound Tree Medical, LLC	85815028	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	880.60
Tri-County Petroleum, Inc - E...	121447	FUEL & OIL	0012-0540-20-62670	Fuel	1,494.40
Tri-County Petroleum, Inc - E...	121447	FUEL & OIL	0012-0540-20-62670	Fuel	235.31
On Site Decals, LLC	18608	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Graphics on 18 Dodge 45...	10,900.00
Golden Crescent Communicat...	42942	RADIOS & RADIO REPAIRS	0012-0540-20-63400	Ambulance Radio Repair	271.49
Linde Gas & Equipment Inc.	50431186	AMBULANCE SUPPLIES	0012-0540-20-62612	EMS Oxygen Bottles	758.40
Linde Gas & Equipment Inc.	50454420	AMBULANCE SUPPLIES	0012-0540-20-62612	EMS Oxygen Bottles	646.24
Zoll Medical Corp	4228354	AMBULANCE SUPPLIES	0012-0540-20-62612	(3) 12 Lead ECG Cables	954.84
Biomedix Medical Inc	4390	AMBULANCE SUPPLIES	0012-0540-20-62612	EMS Baxter AC Adapter	195.00
A L & M Building Supply	592348	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS Flags	65.77
Bound Tree Medical, LLC	85819802	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	250.53
Amazon Capital Services	1MY-Y-L1GW-TD3R	AMBULANCE SUPPLIES	0012-0540-20-62612	EMS Glucose Strips	120.45
O'Reilly Auto Parts EMS	3905-235325	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	Washer Fluid & Antifreeze	53.91
Bound Tree Medical, LLC	85821508	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	34.53
Bound Tree Medical, LLC	85821509	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	437.97
Tri-County Petroleum, Inc - E...	121596	FUEL & OIL	0012-0540-20-62670	EMS Fuel	1,337.55
Tri-County Petroleum, Inc - E...	121620	FUEL & OIL	0012-0540-20-62670	EMS Fuel- Clear Diesel	1,374.91
O'Reilly Auto Parts EMS	3905-235368	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	Filters	301.51
Columbus Tire Center	48800	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Tire Repair	33.59
Bound Tree Medical, LLC	85824458	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	115.54
Amazon Capital Services	1NJP-PXJ4-PQVQ	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS Nylon Cable Marker Ties	8.99
Columbus Tire Center	48814	BATTERIES, TIRES & TUBES	0012-0540-24-63305	EMS Tires	1,285.68
Misc. Vendors	June 2025	AMBULANCE SUPPLIES	0012-0540-20-62612	Anatomy Warehouse (EMS)- ...	533.00
Misc. Vendors	June 2025	SOFTWARE/LICENSE SERVICES	0012-0540-20-64000	Life360 (EMS)- Marti Ingvadsen	15.98
Misc. Vendors	June 2025	SOFTWARE/LICENSE SERVICES	0012-0540-20-64000	CCSI myfax (EMS)- Marti Ingv...	12.00
Misc. Vendors	June 2025	SOFTWARE/LICENSE SERVICES	0012-0540-20-64000	Docusign (EMS)- Marti Ingvad...	69.29
Amazon Capital Services	13NL-XVGT-GLFX	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS GOAL Stickers	16.18
Columbus Tire Center	48831	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Brakes (#13750)	1,351.46
Michael Furrh	6.26.25	CONFERENCES/SEMINARS/DU...	0012-0540-25-61700	Texas EMS Conference 2025	330.00
Bound Tree Medical, LLC	85826178	AMBULANCE SUPPLIES	0012-0540-20-62612	Ambulance Supplies	2,187.89
Impact Promotional SVCS, LLC	INV135130	UNIFORMS	0012-0540-25-62100	Michael Furrh	277.92
Aqua Beverage Company	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS Station 1 Acct#8048	138.00
Aqua Beverage Company	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS Station 5 Acct#16233	12.00
Aqua Beverage Company	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS Station 3 Acct#8049	12.00
Amazon Capital Services	13NL-XVGT-YRY9	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS Screwdriver Set	6.99
Amazon Capital Services	17VR-HRXD-TNJJ	AMBULANCE SUPPLIES	0012-0540-20-62612	EMS Glucose Strips	87.00
Charter Communications	184892201070125	COVID-19 EXPENSES	0012-0540-25-62654	Trunk Lines for COVID	127.79

MINUTES OF THE COLORADO COUNTY

COMMISSIONER’S COURT REGULAR MEETING

July 14, 2025

Pending Expense Approval Report

Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477

Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
Charter Communications	185826801070125	COMMUNICATIONS EXPENSE	0012-0540-25-61000	Fiber Internet @ Svcs Facility	1,215.38
Amazon Capital Services	1GRD-WKP6-3D1N	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS LED Wall Mount Flashligh...	131.60
O'Reilly Auto Parts EMS	3905-236023	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	Wiper Asy	158.39
Strouhal Tire, INC	435833	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Alignment (#13682)	140.00
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0540-25-61000	EMS	158.80
Penguin Management, Inc.	83860	LICENSING FEES & eDISPATCH	0012-0540-25-69060	EMS Subscription Renewal	6,120.00
Zoll Medical Corp	3838027-22	ZOLL EQUIPMENT	0012-0540-20-80000	payment on difibrillators \$455...	8,972.40
Amazon Capital Services	11VN-KYRQ-6P6C	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS Binder & Dividers	93.48
D-Zee's Automotive	38605	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Wiper Motor & TIPM Rep...	975.00
O'Reilly Auto Parts EMS	3905-236175	FUEL & OIL	0012-0540-20-62670	Oil	55.98
O'Reilly Auto Parts EMS	3905-236180	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	Wiper Blades	75.98
Golden Crescent Communicat...	42955	REPAIRS TO BLDGS - Station 3	0012-0540-22-63210	EMS PA System	4,348.00
Bugman Inc.	127979	PEST CONTROL	0012-0540-25-63205	EMS Station 3 Quarterly pest ...	185.00
Bugman Inc.	128365	PEST CONTROL	0012-0540-25-63205	EMS Station 3 pest control	75.00
Colorado County Tax Assessor...	2025 LP# 1464983	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Vehicle Registration Ren...	7.50
O'Reilly Auto Parts EMS	3905-236506	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	O-Ring Kit	43.92
Comdata	XY86307042025	FUEL & OIL	0012-0540-20-62670	EMS fuel	1,612.79
Amazon Capital Services	1RNJ-KG4H-CTCQ	SUPPLIES/EQUIP UNDER \$500	0012-0540-20-62640	EMS Thermometer Freezer Al...	30.98
Safelite Fulfillment LLC	03699-001161	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Windshield Repair	93.00
Tri-County Petroleum, Inc - E...	121820	FUEL & OIL	0012-0540-20-62670	Fuel	1,029.29
Tri-County Petroleum, Inc - E...	121820	FUEL & OIL	0012-0540-20-62670	Fuel	1,485.90
Hanjak Industries, LLC	4751	REPAIRS OF EQUIP/VEHICLES	0012-0540-24-63300	EMS Troubleshoot & Repaired...	852.98
Impact Promotional SVCS, LLC	INV135867	UNIFORMS	0012-0540-25-62100	April & May Shipping	29.70
				Department 0540 - EMS Total:	80,964.78

Department: 0552 - CONSTABLE, PRECINCT 2					
AT&T Mobility	826484935X06262025	COMMUNICATIONS EXPENSE	0012-0552-00-61000	Constable 2	22.49
				Department 0552 - CONSTABLE, PRECINCT 2 Total:	22.49

Department: 0555 - RURAL ADDRESSING					
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0012-0555-00-61000	911/RA Long Distance Phone ...	9.00
Amazon Capital Services	1T7M-339J-GVD6	SUPPLIES/EQUIP UNDER \$500	0012-0555-00-62640	911RA Batteries	38.54
Condra Communications	75526	SUPPLIES/EQUIP UNDER \$500	0012-0555-00-62640	July Alarm System Monitoring...	20.00
Amazon Capital Services	1R4Q-CHRH-JY99	SUPPLIES/EQUIP UNDER \$500	0012-0555-00-62640	911RA File Folders Jacket	19.49
				Department 0555 - RURAL ADDRESSING Total:	87.03

Department: 0560 - COUNTY SHERIFF					
GT Distributors, Inc.	UNIV0065978	EMPLOYEE UNIFORMS	0012-0560-11-62105	Sheriff Uniform	231.97
U.S. Postal Service	June 2025 CC	MISCELLANEOUS EXPENSE	0012-0560-11-62690	Sheriff priority mail Nancy Go...	12.05
Wal-Mart	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0560-10-62640	Sheriff 6ft table- Randy Mican	54.94
Wal-Mart	June 2025	SUPPLIES/EQUIP UNDER \$500	0012-0560-11-62640	Sheriff office supplies- Nancy ...	25.20
Wal-Mart	June 2025	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Windshield wiper fluid...	74.54
Wal-Mart	June 2025	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Batteries- Andrew Wei...	25.72
TGL-Police Telecommunication..	1130-6406	SCHOOLS FOR DEPUTIES/DISP...	0012-0560-14-61810	Dispatch training course	180.00
Columbus Tire Center	48484	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change	75.00
Tri-County Petroleum, Inc - Sh...	121360	FUEL & OIL	0012-0560-11-62670	Fuel	2,348.17
Stavinoha Tire Center	134758	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change	76.81
Galls LLC	031697382	FINGERPRINT/EVIDENCE SUPP...	0012-0560-12-62631	Sheriff Evidence Bags	69.32
Tri-County Petroleum, Inc - Sh...	121446	FUEL & OIL	0012-0560-11-62670	Fuel	1,098.09
Amazon Capital Services	194J-JNIJ-DXT6	SUPPLIES/EQUIP UNDER \$500	0012-0560-11-62640	Sheriff Office Supplies	39.76
Amazon Capital Services	1ML6-WL3G-4WKD	EMPLOYEE UNIFORMS	0012-0560-11-62105	Sheriff Raingear	551.37
Amazon Capital Services	1ML6-WL3G-4WKD	SUPPLIES/EQUIP UNDER \$500	0012-0560-11-62640	Sheriff Tourniquet Case	205.80
Amazon Capital Services	1PCQ-MP9V-4PL3	SUPPLIES/EQUIP UNDER \$500	0012-0560-11-62640	Sheriff Supplies	37.73
Columbus Tire Center	48672	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change	91.00
Tri-County Petroleum, Inc - Sh...	121516	FUEL & OIL	0012-0560-11-62670	Fuel	1,625.57
Schneider Tire & Lube LLC	55321	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change	84.96
GT Distributors, Inc.	INV1049822	EMPLOYEE UNIFORMS	0012-0560-11-62105	Navarro Uniforms	1,678.20
GT Distributors, Inc.	UNIV0074390	EMPLOYEE UNIFORMS	0012-0560-11-62105	Sheriff Uniforms	76.99
Columbus Tire Center	48750	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change	116.00
Columbus Tire Center	48775	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change	75.00
A L & M Building Supply	592468	SUPPLIES/EQUIP UNDER \$500	0012-0560-11-62640	Sheriff Staple Gun	21.49
AT&T Long Distance	June 2025	COMMUNICATIONS EXPENSE	0012-0560-14-61000	Sheriff Long Distance Phone S...	551.11

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Pending Expense Approval Report			Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477		
Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0012-0560-14-61000	Sheriff Department	118.66
Galls LLC	031766420	FINGERPRINT/EVIDENCE SUPP...	0012-0560-12-62631	Sheriff Evidence Bags	79.50
Tri-County Petroleum, Inc - Sh...	121621	FUEL & OIL	0012-0560-11-62670	Sheriff Fuel	1,714.91
Cavender Auto Country Chev ...	379067	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change	83.94
Columbus Tire Center	48808	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change	91.00
A L & M Building Supply	592527	MISCELLANEOUS EXPENSE	0012-0560-11-62690	Sheriff Respirator	52.99
Condra Communications	75525	COMMUNICATIONS EXPENSE	0012-0560-14-61000	Sheriff new phone	359.95
Amazon Capital Services	1KRT-XP11-36KG	SUPPLIES/EQUIP UNDER \$500	0012-0560-11-62640	Sheriff Phone Case	21.80
OfficeFurniture2go.com	June 2025 CC	SUPPLIES/EQUIP UNDER \$500	0012-0560-11-62640	Refund Sales Tax- Justin Lind...	-53.22
Misc. Vendors	June 2025	EMPLOYEE UNIFORMS	0012-0560-11-62105	Potter's Western Store- Unifo...	210.85
Misc. Vendors	June 2025	EMPLOYEE UNIFORMS	0012-0560-11-62105	Aker Leather Holsters- Justin L...	153.12
Misc. Fuel	June 2025	FUEL & OIL	0012-0560-11-62670	Sheriff Fuel -Tyler Pavlicek	61.35
Misc. Fuel	June 2025	FUEL & OIL	0012-0560-11-62670	Sheriff Fuel -Tyler Pavlicek	21.80
Misc. Fuel	June 2025	FUEL & OIL	0012-0560-11-62670	Sheriff Fuel Randy Mican	25.00
Misc. Fuel	June 2025	FUEL & OIL	0012-0560-11-62670	Sheriff Fuel Randy Mican	20.01
Misc. Fuel	June 2025	FUEL & OIL	0012-0560-11-62670	Sheriff Fuel -Tyler Pavlicek	58.87
Misc. Vendors	June 2025	SCHOOLS FOR DEPUTIES/DISP...	0012-0560-14-61810	Shipley's breakfast for class Ka...	54.48
O'Reilly Auto Parts CCSO	3905-236002	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Washer Fluid & Wiper Blades	60.07
O'Reilly Auto Parts CCSO	3905-236004	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Wiper Blades	55.08
O'Reilly Auto Parts CCSO	3905-236007	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Wiper Blades	-4.60
Documation of Houston, LLC	39558289	COPIER LEASE EXPENSE	0012-0560-14-61100	Sheriff copy machine leases	317.00
Columbus Tire Center	48816	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change	75.00
Columbus Tire Center	48816	BATTERIES, TIRES & TUBES	0012-0560-11-63305	Sheriff Oil Change & Tires (#1...	628.56
Misc. Hotels	June 2025	CONFERENCES/SEMINARS/DU...	0012-0560-14-61700	Holiday Inn Sheriff Conference...	265.55
Misc. Hotels	June 2025	SCHOOLS FOR DEPUTIES/DISP...	0012-0560-14-61810	Holiday Inn Sheriff Conf Corpu...	440.00
Transunion Risk & Alternative	366533-202506-1	MISCELLANEOUS EXPENSE	0012-0560-11-62690	SHERIFF PEOPLESEARCHES J...	150.40
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0560-14-61000	Sheriff	3,094.47
GT Distributors, Inc.	UNIV0074872	EMPLOYEE UNIFORMS	0012-0560-11-62105	Sheriff Uniforms	60.90
Jeffery Argo	7.7.25	CONFERENCES/SEMINARS/DU...	0012-0560-14-61700	Parking & Meals	344.91
David Wiese	7.8.25	SCHOOLS FOR DEPUTIES/DISP...	0012-0560-14-61810	Sheriff Texas School Safety M...	215.00
B & D Graphic	616	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Car Graphics	1,300.00
Tri-County Petroleum, Inc - Sh...	121707	FUEL & OIL	0012-0560-11-62670	Fuel	3,339.36
Comdata	XY86307042025	FUEL & OIL	0012-0560-11-62670	CCSO fuel	393.78
Amazon Capital Services	139F-RHW3-Y4GN	SUPPLIES/EQUIP UNDER \$500	0012-0560-11-62640	Sheriff Phone Case	-17.05
Tri-County Petroleum, Inc - Sh...	121811	FUEL & OIL	0012-0560-11-62670	Fuel	1,238.25
Prestige Office Products, LLC	133416	SUPPLIES/EQUIP UNDER \$500	0012-0560-11-62640	Sheriff Reply Forms	411.80
D. Craig Peikert	CC000108	CONTRACT IT SERVICES	0012-0560-14-66500	June 2025	2,950.00
GT Distributors, Inc.	UNIV0066062R	EMPLOYEE UNIFORMS	0012-0560-11-62105	Sheriff Uniforms Difference	825.91
GT Distributors, Inc.	UNIV0069045R	EMPLOYEE UNIFORMS	0012-0560-11-62105	Sheriff Uniforms Difference	6.00
DSS Driving Safety Services, LLC	25-1496842	DRUG & ALCOHOL TESTING	0012-0560-14-66515	Sheriff Post Accident Testing	282.50
Schneider Tire & Lube LLC	55466	REPAIRS OF EQUIP/VEHICLES	0012-0560-11-63300	Sheriff Oil Change & Tire Rota...	114.96
Department 0560 - COUNTY SHERIFF Total:					29,049.65
Department: 0565 - COUNTY JAIL					
Southern Health Partners, Inc.	MISC11197	PRISONER MEDICAL/MEDICINE	0012-0565-00-65020	Medical Supply & Pharmacy R...	169.92
Wal-Mart	June 2025	JAIL SUPPLIES	0012-0565-00-62632	Jail Inmate expense Tracy Lew...	3.88
Wal-Mart	June 2025	JAIL SUPPLIES	0012-0565-00-62632	Jail Inmate covid test Ashley L...	24.44
Wal-Mart	June 2025	JAIL SUPPLIES	0012-0565-00-62632	Jail office supplies Ashley Laake	11.13
GT Distributors, Inc.	UNIV0073598	JAILERS UNIFORMS	0012-0565-00-62105	Jail Uniforms	45.61
Columbus Community Hospital	830034	DRUG & ALCOHOL TESTING	0012-0565-00-66515	Jail Physical & Drug Screening	99.00
Toepperwein Air-Conditioning...	17908	REPAIRS TO BLDGS - Jail	0012-0565-00-63210	Jail A/C Wash & Clean Roof un...	1,340.16
Performance Foodservice Te...	2731833	FOOD FOR PRISONERS	0012-0565-00-65010	Inmate food	5,110.21
GT Distributors, Inc.	UNIV0074332	JAILERS UNIFORMS	0012-0565-00-62105	Jail Uniforms	304.50
GT Distributors, Inc.	UNIV0074594	JAILERS UNIFORMS	0012-0565-00-62105	Jail Uniforms	182.44
H.E.BUTT Grocery Company	June 2025	JAIL SUPPLIES	0012-0565-00-62632	Jail supplies Tracy Lewis	76.80
H.E.BUTT Grocery Company	June 2025	JAIL SUPPLIES	0012-0565-00-62632	Jail supplies Tracy Lewis	40.96
Performance Foodservice Te...	2739395	FOOD FOR PRISONERS	0012-0565-00-65010	Inmate food	3,308.01
Performance Foodservice Te...	2739396	FOOD FOR PRISONERS	0012-0565-00-65010	Inmate food	26.05
Southern Health Partners, Inc.	HOURS1131	PRISONER MEDICAL/MEDICINE	0012-0565-00-65020	June 2025 Base Provision for ...	549.33
Amazon Capital Services	1MHM-T91N-1XD3	JAIL SUPPLIES	0012-0565-00-62632	Jail Shredder & Lubricant Shee...	289.97
CNA Surety Direct Bill	72738880N	MISCELLANEOUS SUPPLIES	0012-0565-00-62690	Jail Notary Stamp for Joshua S...	71.57

MINUTES OF THE COLORADO COUNTY

COMMISSIONER’S COURT REGULAR MEETING

July 14, 2025

Pending Expense Approval Report			Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477		
Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
Amazon Capital Services	1PPX-QMPH-J931	JAIL SUPPLIES	0012-0565-00-62632	Jail Can Opener	65.99
Southern Health Partners, Inc.	BASE54145	PRISONER MEDICAL/MEDICINE	0012-0565-00-65020	Aug 2025 Base Provision for H...	11,073.06
Bold Plumbing, LLC	070325-B-DW	REPAIRS TO BLDGS - Jail	0012-0565-00-63210	Jail Shower Stoppage	265.50
Bold Plumbing, LLC	070325-C-DW	REPAIRS TO BLDGS - Jail	0012-0565-00-63210	Jail Water Closet Repair	177.50
Ferguson Enterprises LLC	2189607	JAIL SUPPLIES	0012-0565-00-62632	Jail Cleaning Supplies	801.68
Performance Foodservice Te...	2746744	FOOD FOR PRISONERS	0012-0565-00-65010	Inmate food	4,944.57
Amazon Capital Services	134H-GPQL-QGWF	MISCELLANEOUS SUPPLIES	0012-0565-00-62690	Jail TV	88.99
Amazon Capital Services	1RM1-PWPY-VH64	MISCELLANEOUS SUPPLIES	0012-0565-00-62690	Jail TV	139.98
Department 0565 - COUNTY JAIL Total:					29,211.25
Department: 0570 - SUPERVISION & CORRECTIONS					
A L & M Building Supply	592326	REPAIRS TO BLDGS - Probation	0012-0570-00-63210	Probation Door Knob	12.99
Brazos County	2025GLCCOUNTIES06-001	DETENTION SERVICES	0012-0570-00-65031	June Juvenile Detention Servi...	4,500.00
Guadalupe County Juvenile Se...	25-0039	DETENTION SERVICES	0012-0570-00-65031	June Juvenile Detention Servi...	10,000.00
Department 0570 - SUPERVISION & CORRECTIONS Total:					14,512.99
Department: 0580 - VETERAN SERVICE OFFICER					
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0012-0580-00-61000	VSO Long Distance Phone Serv...	2.83
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0580-00-61000	VSO	37.21
Department 0580 - VETERAN SERVICE OFFICER Total:					40.04
Department: 0585 - INFORMATION TECHNOLOGY					
NinjaOne, LLC	INV88283082	SOFTWARE/LICENSE SERVICES	0012-0585-00-64000	Ticketing Subscription	531.00
Zoom Video Communications, ..	INV310309874	SOFTWARE/LICENSE SERVICES	0012-0585-00-64000	June 2025 Credit Card	194.97
Tyler Technologies, Inc	025-518225	SOFTWARE/LICENSE SERVICES	0012-0585-00-64000	Fixed Asset Support	290.00
Amazon Capital Services	1F79-HFQQ7-DXNL	SUPPLIES/EQUIP UNDER \$500	0012-0585-00-62640	IT DisplayPort to HDMI Cable	62.55
Charter Communications	184891201070125	COMMUNICATIONS EXPENSE	0012-0585-00-61000	IT	17.41
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0585-00-61000	IT	37.99
Comdata	XY86307042025	REPAIRS OF EQUIP/VEHICLES	0012-0585-00-63300	IT Dept fuel	81.50
Department 0585 - INFORMATION TECHNOLOGY Total:					1,215.42
Department: 0640 - CONTRACT SERVICES					
Travis County Medical Examin...	3300009741	AUTOPSIES	0012-0640-00-66400	Zaiden Joseph Hernandez PA ...	4,085.00
Fort Bend Medical Examiner	1517	AUTOPSIES	0012-0640-00-66400	Autopsy	2,600.00
Henneke Funeral Home	7.11.25	AUTOPSIES	0012-0640-00-66400	Remove & Transport body	1,175.00
Department 0640 - CONTRACT SERVICES Total:					7,860.00
Department: 0645 - INDIGENT HEALTHCARE					
Columbus Community Hospital	829749	MEDICAL, IHC	0012-0645-00-69052	Encounter# 60069575	504.74
Clinical Solutions Pharmacy	6133509	MEDICINES, IHC	0012-0645-00-69054	June Inmate RXs	6,536.69
Indigent Healthcare Solutions,...	80076	SOFTWARE LICENSE	0012-0645-00-64000	Professional Svcs for August 2...	1,059.00
Bryan Radiology Associates	BRA381552	MEDICAL, IHC	0012-0645-00-69052	Inmate XRays	8.29
Memorial Hermann Hospital	Med Rec# 150266042	MEDICAL, IHC	0012-0645-00-69052	Inmate ER Visit	2,377.41
Bryan Radiology Associates	BRA378676	MEDICAL, IHC	0012-0645-00-69052	Inmate XRays	31.81
Department 0645 - INDIGENT HEALTHCARE Total:					10,517.94
Department: 0665 - AGRI EXTENSION SERVICE					
Capital One	6.19.25	SUPPLIES - AG DEMO ACCT	0012-0665-00-62620	Row Crop Tour Supplies	14.76
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0012-0665-00-61000	Ag Ext. Long Distance Phone S...	4.70
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0012-0665-00-61000	Agrilife	37.99
Laramie Kettler	7.8.25	TRAVEL EXPENSES	0012-0665-00-62000	Fuel	397.02
Laramie Kettler	7.8.25	TRAVEL EXPENSES	0012-0665-00-62000	Lodge	824.60
Laramie Kettler	7.8.25	TRAVEL EXPENSES	0012-0665-00-62000	Meals	58.02
Comdata	XY86307042025	TRAVEL EXPENSES	0012-0665-00-62000	Agri Life fuel	92.36
Laramie Kettler	22430	SUPPLIES - AG DEMO ACCT	0012-0665-00-62620	Row Crop Tour Supplies	97.43
Department 0665 - AGRI EXTENSION SERVICE Total:					1,526.88
Department: 0695 - MISCELLANEOUS					
Records Consultants, Inc.	53890	RECORDS MANAGEMENT & A...	0012-0695-00-61200	Annual Renewal	300.00
Colorado County Citizen	21904	PUBLISHING & SUBSCRIPTION	0012-0695-00-61300	Surplus Auction Ad	60.00
Colorado County Citizen	21905	PUBLISHING & SUBSCRIPTION	0012-0695-00-61300	Garwood Communication To...	320.00
Misc. Vendors	June 2025	ASSOCIATION DUES	0012-0695-00-61700	Texas Smart Buy Membership...	100.00
Misc. Vendors	June 2025	MISCELLANEOUS EXPENSE	0012-0695-00-69900	HIPAA Mental Health Training	124.95
Misc. Vendors	June 2025	MISCELLANEOUS EXPENSE	0012-0695-00-69900	HIPAA Training Auditor's office	249.90
Banner Press Newspaper, Inc.	19831	PUBLISHING & SUBSCRIPTION	0012-0695-00-61300	Notice of Public Hearing	94.50

MINUTES OF THE COLORADO COUNTY

COMMISSIONER’S COURT REGULAR MEETING

July 14, 2025

Pending Expense Approval Report			Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477		
Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
Aqua Beverage Company	June 2025	MISCELLANEOUS EXPENSE	0012-0695-00-69900	CH basement Act#8033	139.50
Amazon Capital Services	1CRY-PFPP-KHRK	MISCELLANEOUS EXPENSE	0012-0695-00-69900	Annex Conference Room Cale...	9.69
Stephen Chelotti	7.1.25	TRAVEL EXPENSES	0012-0695-00-62000	Mileage for Auction Pictures	20.69
A L & M Building Supply	592957	MISCELLANEOUS EXPENSE	0012-0695-00-69900	Annex Conference Room Keys	5.58
KM&L, LLC	101571	ACCOUNTING/AUDITING FEES	0012-0695-00-66505	Completion of 2024 Audit	16,000.00
				Department 0695 - MISCELLANEOUS Total:	17,424.81
				Fund 0012 - General Fund Total:	236,185.66
Fund: 0014 - Airport					
Department: 0520 - 0520					
Quality Electronics	W91981	AIRPORT IMPROVEMENTS	0014-0520-00-70400	Airport Antenna	1,273.10
A & A Oil Co., Inc.	072576	CREDIT CARD FEES/FUEL	0014-0520-00-69024	Airport Fuel	141.75
Rosenbaum Electric, LLC	0703ccairp	AIRPORT IMPROVEMENTS	0014-0520-00-70400	Airport replace south end	44,559.24
				Department 0520 - 0520 Total:	45,974.09
				Fund 0014 - Airport Total:	45,974.09
Fund: 0016 - America Rescue Plan					
Department: 0000 - 0000					
Sustainable Security Solutions	S24-015 June	CONTRACT SERVICES	0016-0000-00-66500	ARPA Jail Repairs Project#202...	67,208.70
				Department 0000 - 0000 Total:	67,208.70
				Fund 0016 - America Rescue Plan Total:	67,208.70
Fund: 0017 - Colorado County Fairgrounds					
Department: 0170 - Fairground					
Columbus Tire Center	48766	MAINTENANCE	0017-0170-00-63410	Fairgrounds tire repair	15.00
Comdata	XY86307042025 Fair	FUEL & OIL	0017-0170-00-62670	Fairgrounds Fuel	51.22
A-Line Auto Parts	11314601	MAINTENANCE	0017-0170-00-63410	Fairgrounds Tire Sealant	26.75
Columbus Auto Supply	139937	MAINTENANCE	0017-0170-00-63410	Fairgrounds Ford tractor parts	137.00
Christine Grafe	7.7.25	TRAVEL EXPENSES	0017-0170-00-62000	June 22- July 1, 2025 mileage	52.50
				Department 0170 - Fairground Total:	282.47
				Fund 0017 - Colorado County Fairgrounds Total:	282.47
Fund: 0021 - Road & Bridge Pct 1					
Department: 0621 - PCT #1					
Mustang Cat	PART6955718	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Coolant Tank (12M3 Gra...	644.38
Mustang Cat	PART6957104	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Filters and Oil (Graders)	973.56
Mustang Cat	PART6957105	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Element	100.80
Mustang Cat	PART6957106	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Filters & Elements	795.34
Mustang Cat	PART6957107	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Coolant Sample Kits	180.00
Mustang Cat	PART6957108	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Filter	40.68
Holt Truck Centers of Texas LLC	X501082088.01	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 A/C Compressor	68.58
Rural Telecommunications of ...	1869-20250601-1	COMMUNICATIONS EXPENSE	0021-0621-00-61000	PCT1 Bernardo Tower Internet	50.00
Wal-Mart	June 2025	SHOP SUPPLIES	0021-0621-00-62645	PCT1 Shop Supplies- Shannon...	81.24
Holt Truck Centers of Texas LLC	X501082960.01	REPAIRS OF EQUIP/VEHICLES	0021-0621-00-63300	PCT1 A/C Parts for truck 98	1,032.91
Columbus Bearing & Industrial	322842	SHOP SUPPLIES	0021-0621-00-62645	PCT1 Shop Supplies	141.53
Morrison Supply Company	S120964202.001	SHOP SUPPLIES	0021-0621-00-62645	Pct 1 Radiator Core Cleaner	57.87
Tractor Supply Company	June 2025	SHOP SUPPLIES	0021-0621-00-62645	PCT1 Shop Supplies Shannon ...	79.98
Tri-County Petroleum, Inc - PC...	121320	FUEL & LUBRICANTS	0021-0621-00-62671	Fuel	2,709.43
Tri-County Petroleum, Inc - PC...	121320	FUEL & LUBRICANTS	0021-0621-00-62671	Fuel	2,527.50
Tri-County Petroleum, Inc - PC...	121320	FUEL & LUBRICANTS	0021-0621-00-62671	Fuel	540.46
Linde Gas & Equipment Inc.	50454896	SHOP SUPPLIES	0021-0621-00-62645	PCT1 bottle rental	51.94
Harry Freudenberg	June 2025	COMMUNICATIONS EXPENSE	0021-0621-00-61000	25 cell phone reimb	20.00
PowerPlan	W51712	REPAIRS OF EQUIP/VEHICLES	0021-0621-00-63300	Pct 1 JD 670CH Motorgrader ...	3,981.49
Katy Hydraulics, LLC	00110372	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Boom Cutter Hose	199.32
A-Line Auto Parts	11308465	FUEL & LUBRICANTS	0021-0621-00-62671	PCT1 DEF	39.96
Unifirst Holdings Inc.	2680101095	UNIFORMS	0021-0621-00-62100	Pct 1 Uniforms	76.98
Columbus Bearing & Industrial	322971	REPAIRS OF EQUIP/VEHICLES	0021-0621-00-63300	PCT1 Wheel bearings for shre...	75.39
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0021-0621-00-61000	PCT1 Long Distance Phone Ser...	0.62
Holt Truck Centers of Texas LLC	R501008094.01	REPAIRS OF EQUIP/VEHICLES	0021-0621-00-63300	Pct 1 Injectors & High Pressure..	8,885.86
Amazon Capital Services	167K-C4C3-RYWN	HAND TOOLS & EQUIPMENT	0021-0621-00-67100	PCT 1 A/C Freon Gages	251.00
J & W Parts, Inc.	811343	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Reflective Tape, Epoxy &...	147.47
J & W Parts, Inc.	811424	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Washer Pump	23.99

MINUTES OF THE COLORADO COUNTY

COMMISSIONER’S COURT REGULAR MEETING

July 14, 2025

Pending Expense Approval Report			Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477		
Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
J & W Parts, Inc.	811542	REPAIR MATERIALS	0021-0621-00-63500	Pct 1 Thermostat, Brake Clean,...	359.51
Unifirst Holdings Inc.	2680101880	UNIFORMS	0021-0621-00-62100	Pct 1 Uniforms	76.98
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0021-0621-00-61000	Pct 1	113.19
Unifirst Holdings Inc.	2680102465	UNIFORMS	0021-0621-00-62100	Pct 1 Uniforms	87.33
Greg Kloesel	July 2025	COMMUNICATIONS EXPENSE	0021-0621-00-61000	25 cell phone reimb	20.00
				Department 0621 - PCT #1 Total:	24,435.29
				Fund 0021 - Road & Bridge Pct 1 Total:	24,435.29
Fund: 0022 - Road & Bridge Pct 2					
Department: 0622 - PCT #2					
Alleyton Resource Company L...	688164	R&B MATERIALS	0022-0622-00-62680	Pct 2 5/8" Gravel	2,049.52
Mustang Cat	PART6969882	REPAIR MATERIALS	0022-0622-00-63500	Pct 2 Shank (140 CAT)	530.83
Mustang Cat	PART6971297	REPAIR MATERIALS	0022-0622-00-63500	Pct 2 Shank (140 CAT)	1,061.66
M-G Farm Service Center	42120	R&B MATERIALS	0022-0622-00-62680	Pct 2 Cement & Lime	100.41
Cintas Corporation	4234460131	UNIFORMS	0022-0622-00-62100	PCT2 uniforms	137.25
Cintas Corporation	4234460131	SHOP SUPPLIES	0022-0622-00-62645	PCT2 shop supplies	6.52
Wick Western Auto LLC	6092	REPAIR MATERIALS	0022-0622-00-63500	Pct 2 Transmission Fluid (Spray..	53.94
Katy Hydraulics, LLC	00110403	FUEL & LUBRICANTS	0022-0622-00-62671	Pct 2 Test Point & Hydraulic Oi...	139.80
A-Line Auto Parts	11308846	REPAIR MATERIALS	0022-0622-00-63500	Pct 2 Alternator (Spray Truck)...	203.43
Wick Western Auto LLC	6114	REPAIR MATERIALS	0022-0622-00-63500	Pct 2 Electrical Connectors (W...	12.48
Sealy Truck & Equipment Repa..	17285	REPAIRS OF EQUIP/VEHICLES	0022-0622-00-63300	Pct 2 #4 Dump Truck Repair	8,196.33
Cintas Corporation	4235187270	UNIFORMS	0022-0622-00-62100	PCT2 uniforms	137.25
Cintas Corporation	4235187270	SHOP SUPPLIES	0022-0622-00-62645	PCT2 shop supplies	6.52
Stavinoha Tire Center	133982	BATTERIES, TIRES & TUBES	0022-0622-00-63305	PCT2 Shredder tire repair	38.43
Stavinoha Tire Center	134152	BATTERIES, TIRES & TUBES	0022-0622-00-63305	PCT2 Backhoe tire repair	89.35
Alleyton Resource Company L...	691501	R&B MATERIALS	0022-0622-00-62680	Pct 2 5/8" Gravel	1,981.76
Alleyton Resource Company L...	688066	R&B MATERIALS	0022-0622-00-62680	57.93Tons 5/8" Gravel	1,979.34
H & C Road Solutions Corp.	202524	R&B CONSTRUCTION	0022-0622-00-71000	Pct 2 Deer Hollow Rd Furnish ...	61,182.55
H & C Road Solutions Corp.	202524	R&B CONSTRUCTION	0022-0622-00-71000	Pct 2 Deer Hollow Rd	4.54
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0022-0622-00-61000	Pct 2	37.99
Cintas Corporation	4236633873	UNIFORMS	0022-0622-00-62100	PCT2 uniforms	137.25
Cintas Corporation	4236633873	SHOP SUPPLIES	0022-0622-00-62645	PCT2 shop supplies	6.52
Colorado County Tax Assessor...	2025 LP# 9012460	REPAIRS OF EQUIP/VEHICLES	0022-0622-00-63300	PCT2 Vehicle Registration Ren...	7.50
Cintas Corporation	4235861331	UNIFORMS	0022-0622-00-62100	PCT2 uniforms	137.25
Cintas Corporation	4235861331	SHOP SUPPLIES	0022-0622-00-62645	PCT2 shop supplies	21.00
M-G Farm Service Center	43334	REPAIRS OF EQUIP/VEHICLES	0022-0622-00-63300	PCT2 Chain saw chain	134.94
Stavinoha Tire Center	135342	BATTERIES, TIRES & TUBES	0022-0622-00-63305	Pct 2 Batteries (White Chevy)	162.32
Stavinoha Tire Center	135344	BATTERIES, TIRES & TUBES	0022-0622-00-63305	Pct 2 Batteries (White Chevy)	288.25
A-Line Auto Parts	11340179	REPAIR MATERIALS	0022-0622-00-63500	Wipe Blade & Tape	11.76
Columbus Bearing & Industrial	323080	REPAIR MATERIALS	0022-0622-00-63500	Pct 2 Big Mack Truck Supplies	53.81
E. J. Seifert Oil	73990	FUEL & LUBRICANTS	0022-0622-00-62671	Pct 2 DEF	90.00
				Department 0622 - PCT #2 Total:	79,000.50
				Fund 0022 - Road & Bridge Pct 2 Total:	79,000.50
Fund: 0023 - Road & Bridge Pct 3					
Department: 0623 - PCT #3					
John Deere Financial-PCT3	1945694	REPAIR MATERIALS	0023-0623-00-63500	Filters, Weatherstrip, & Wind...	770.46
PowerPlan	U37501	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Hyd Cylinder Kit	188.18
Columbus Auto Supply	139205	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Bulbs & Alt	88.12
Mustang Cat	PART6971298	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Bolts & Washers (450F)	23.28
Mustang Cat	PART6971299	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Bolts & Washers (450F)	48.00
Unifirst Holdings Inc.	2960136683	UNIFORMS	0023-0623-00-62100	Pct 3 Uniforms	109.31
Columbus Bearing & Industrial	322847	HAND TOOLS & EQUIPMENT	0023-0623-00-67100	Pct 3 Tap	7.19
Columbus Bearing & Industrial	322850	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Bolts	4.05
Columbus Bearing & Industrial	322856	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Bushings	15.09
Mustang Cat	PART6972405	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Bumper Asy (450F)	134.66
Mustang Cat	PART6973409	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Pad A (450F)	788.76
Colorado Materials, LTD	418318	R&B MATERIALS	0023-0623-00-62680	Pct 3 Limestone Base	1,477.25
A-Line Auto Parts	11295924	HAND TOOLS & EQUIPMENT	0023-0623-00-67100	Pct 3 Ratchet	25.30
Unifirst Holdings Inc.	2960137627	UNIFORMS	0023-0623-00-62100	Pct 3 Uniforms	109.31
Hometown Hardware	21915/4	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Fuel Transfer Tank Repair	15.92

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Pending Expense Approval Report			Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477		
Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
Mustang Cat	PART6981352	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Cover & Ties (416C)	22.13
Tri-County Petroleum, Inc - PC...	121585	FUEL & LUBRICANTS	0023-0623-00-62671	Fuel	2,456.73
Tri-County Petroleum, Inc - PC...	121585	FUEL & LUBRICANTS	0023-0623-00-62671	Fuel	650.60
Tri-County Petroleum, Inc - PC...	121585	FUEL & LUBRICANTS	0023-0623-00-62671	Fuel	1,452.48
Tri-County Petroleum, Inc - PC...	121585	FUEL & LUBRICANTS	0023-0623-00-62671	Fuel	2,793.12
Unifirst Holdings Inc.	2960138587	UNIFORMS	0023-0623-00-62100	Pct 3 Uniforms	109.31
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0023-0623-00-61000	PCT3 Long Distance Phone Ser...	1.65
Herrmann International	X101019377.01	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Oil Pressure Sensor (Du...	166.65
John Deere Financial-PCT3	1954750	REPAIR MATERIALS	0023-0623-00-63500	Snap Rings	49.30
Katy Hydraulics, LLC	00110750	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Fitting	1.45
Prihoda Gravel Co.	16115	R&B MATERIALS	0023-0623-00-62680	Pct 3 Pit Run	1,898.40
Colorado Materials, LTD	419348	R&B MATERIALS	0023-0623-00-62680	Pct 3 Limestone Base	388.00
Herrmann International	R101004307	REPAIRS OF EQUIP/VEHICLES	0023-0623-00-63300	Pct 3 2012 Int 7000 A/C Repair	1,576.39
Unifirst Holdings Inc.	2960135758	UNIFORMS	0023-0623-00-62100	Pct 3 Uniforms	109.31
PowerPlan	U38427	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Hyd Cylinders	377.60
Bernardo Farm & Ranch	17230	HAND TOOLS & EQUIPMENT	0023-0623-00-67100	Pct 3 Radiator Genie	41.25
John Deere Financial-PCT3	1956679	REPAIR MATERIALS	0023-0623-00-63500	Blades	398.22
Columbus Bearing & Industrial	322801	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Filters	161.28
Colorado Materials, LTD	417850	R&B MATERIALS	0023-0623-00-62680	Pct 3 Limestone Base	1,464.50
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0023-0623-00-61000	Pct 3	37.99
Herrmann International	X101019391.01	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Sensor (Dump Truck)	83.94
Unifirst Holdings Inc.	2960139575	UNIFORMS	0023-0623-00-62100	Pct 3 Uniforms	109.31
A L & M Building Supply	592868	SHOP SUPPLIES	0023-0623-00-62645	Pct 3 Vinyl Tape	14.58
Colorado Materials, LTD	419754	R&B MATERIALS	0023-0623-00-62680	Pct 3 Limestone Base	406.75
Colorado County Tax Assessor...	2025 LP# 1318082	REPAIRS OF EQUIP/VEHICLES	0023-0623-00-63300	PCT3 Vehicle Registration Ren...	7.50
Hometown Hardware	22013/4	REPAIR MATERIALS	0023-0623-00-63500	Pct 3 Shredder Repair Parts	19.58
Waller County Asphalt, Inc,	29473	R&B MATERIALS	0023-0623-00-62680	Grade IV Cold Mix	4,964.30
Gensco Tire	042814	BATTERIES, TIRES & TUBES	0023-0623-00-63305	Pct 3 Shredder Tractor Tire	215.00
				Department 0623 - PCT #3 Total:	23,782.20
				Fund 0023 - Road & Bridge Pct 3 Total:	23,782.20
Fund: 0024 - Road & Bridge Pct 4					
Department: 0624 - PCT #4					
Rural Telecommunications of ...	1547-20250601-1	COMMUNICATIONS EXPENSE	0024-0624-00-61000	PCT4 Bernardo Tower Internet	50.00
Wal-Mart	June 2025	SHOP SUPPLIES	0024-0624-00-62645	PCT4 Shop Supplies Darrell Ge...	50.94
Wal-Mart	June 2025	FUEL & LUBRICANTS	0024-0624-00-62671	PCT4 DEF Darrell Gertson	177.60
Wal-Mart	June 2025	FUEL & LUBRICANTS	0024-0624-00-62671	PCT4 Non-ethanol gas Darrell ...	17.40
Wal-Mart	June 2025	BATTERIES, TIRES & TUBES	0024-0624-00-63305	PCT4 Batteries Darrell Gertson	297.68
Tractor Supply Company	June 2025	FUEL & LUBRICANTS	0024-0624-00-62671	PCT4 Digital Fuel Meter Darrell..	239.99
Apple Lumber	2506-172349	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 Handles, Nuts & Bolts	11.24
J & W Parts, Inc.	811225	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 Electronic Flasher	14.99
Unifirst Holdings Inc.	2680100946	UNIFORMS	0024-0624-00-62100	Pct 4 Uniforms	74.63
O'Reilly Auto Parts PCT4	6123-199732	REPAIR MATERIALS	0024-0624-00-63500	Tire Repair Kit	8.99
O'Reilly Auto Parts PCT4	6123-199732	MISCELLANEOUS EXPENSE	0024-0624-00-69900	Sunshades	19.98
O'Reilly Auto Parts PCT4	6123-199783	REPAIR MATERIALS	0024-0624-00-63500	20amp mini fuse	11.99
Apple Lumber	2506-177427	SHOP SUPPLIES	0024-0624-00-62645	Pct 4 Poly Cut 28.2 (Weedeate...	35.00
J & W Parts, Inc.	812686	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 Tire Cement & Glue	55.70
Hydralink LLC	INV10967	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 Hoses and Fittings	2,838.73
Waller County Asphalt, Inc,	29433	R&B MATERIALS	0024-0624-00-62680	Grade IV Cold Mix	1,761.10
O'Reilly Auto Parts PCT4	6123-199954	REPAIR MATERIALS	0024-0624-00-63500	Belt (Old Broom)	19.90
O'Reilly Auto Parts PCT4	6123-200050	REPAIR MATERIALS	0024-0624-00-63500	Headlight	133.45
AT&T Long Distance	June# 858540623	COMMUNICATIONS EXPENSE	0024-0624-00-61000	PCT4 Long distance	2.81
Gensco Tire	042863	BATTERIES, TIRES & TUBES	0024-0624-00-63305	Pct 4 Tire & Rim	198.00
Gensco Tire	042863	BATTERIES, TIRES & TUBES	0024-0624-00-63305	Pct 4 Tires & Rim	750.00
Apple Lumber	2506-181128	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 Nuts & Bolts (Wood Mo...	10.50
Unifirst Holdings Inc.	2680101776	UNIFORMS	0024-0624-00-62100	Pct 4 Uniforms	80.29
J & W Parts, Inc.	811406	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 Hyd Hose Fittings & Hose	193.94
J & W Parts, Inc.	811659	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 Valve Stem	8.50
John Deere Financial-PCT4	1971504	REPAIR MATERIALS	0024-0624-00-63500	Hydraulic Filter	118.84
Verizon Wireless	6116813088	COMMUNICATIONS EXPENSE	0024-0624-00-61000	Pct 4	76.02
Sun Coast Resources, Inc.	98035511	FUEL & LUBRICANTS	0024-0624-00-62671	Pct 4 Fuel	1,215.89

MINUTES OF THE COLORADO COUNTY

COMMISSIONER’S COURT REGULAR MEETING

July 14, 2025

Pending Expense Approval Report			Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477		
Vendor Name	Payable Number	Account Name	Account Number	Description (Item)	Amount
Sun Coast Resources, Inc.	98035511	FUEL & LUBRICANTS	0024-0624-00-62671	Pct 4 Fuel	2,986.15
Sun Coast Resources, Inc.	98035511	FUEL & LUBRICANTS	0024-0624-00-62671	Pct 4 Fuel	1,409.48
O'Reilly Auto Parts PCT4	6123-201179	SHOP SUPPLIES	0024-0624-00-62645	Absorbent	16.93
Darrell Gertson	7.8.25	TRAVEL EXPENSES	0024-0624-00-62000	Mileage 6.18.25-7.8.25	726.60
Highway Motor Co.	78584	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 Breathers	28.00
John Deere Financial-PCT4	1972312	REPAIR MATERIALS	0024-0624-00-63500	Filter & Packing	102.78
Highway Motor Co.	78546	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 RP Skids	414.60
Waller County Asphalt, Inc.	29469	R&B MATERIALS	0024-0624-00-62680	Grade IV Cold Mix	1,773.20
O'Reilly Auto Parts PCT4	6123-200746	REPAIR MATERIALS	0024-0624-00-63500	Tail Light Asy	32.12
Unifirst Holdings Inc.	2680102356	UNIFORMS	0024-0624-00-62100	Pct 4 Uniforms	80.29
O'Reilly Auto Parts PCT4	6123-201101	REPAIR MATERIALS	0024-0624-00-63500	Add a circuit (Patch Truck)	9.99
O'Reilly Auto Parts PCT4	6123-201103	REPAIR MATERIALS	0024-0624-00-63500	Multi Relay (Patch Truck)	61.83
Wharton Tractor Company	57209W Discount	REPAIR MATERIALS	0024-0624-00-63500	2% Discount	-3.75
Wharton Tractor Company	57209W	REPAIR MATERIALS	0024-0624-00-63500	Pct 4 Star Shaft	187.60
O'Reilly Auto Parts PCT4	6123-201178	SHOP SUPPLIES	0024-0624-00-62645	Absorbent	16.93
O'Reilly Auto Parts PCT4	6123-201260	REPAIR MATERIALS	0024-0624-00-63500	Starter Solenoid	21.10
O'Reilly Auto Parts PCT4	6123-201268	REPAIR MATERIALS	0024-0624-00-63500	Mega Fuse	5.99
O'Reilly Auto Parts PCT4	6123-201292	SHOP SUPPLIES	0024-0624-00-62645	Primary Wire & Ring Terminal	21.45
				Department 0624 - PCT #4 Total:	16,365.39
				Fund 0024 - Road & Bridge Pct 4 Total:	16,365.39
Fund: 0055 - Law Library					
Department: 0650 - 0650					
Relx Inc.	3095848498	LAW BOOKS	0055-0650-00-62629	June online subscriptions	166.32
				Department 0650 - 0650 Total:	166.32
				Fund 0055 - Law Library Total:	166.32
Fund: 0060 - Justice Court Tech					
Department: 0615 - 0615					
Intellichoice, Inc	1234173	SOFTWARE MAINTENANCE	0060-0615-00-66300	Sheriff i3Verticals Interface	7,600.00
				Department 0615 - 0615 Total:	7,600.00
				Fund 0060 - Justice Court Tech Total:	7,600.00
				Grand Total:	502,216.62

MINUTES OF THE COLORADO COUNTY
COMMISSIONER’S COURT REGULAR MEETING
July 14, 2025

Pending Expense Approval Report

Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477

Report Summary

Fund Summary

Fund	Expense Amount
0010 - County Attorney Forfeiture	1,216.00
0012 - General Fund	236,185.66
0014 - Airport	45,974.09
0016 - America Rescue Plan	67,208.70
0017 - Colorado County Fairgrounds	282.47
0021 - Road & Bridge Pct 1	24,435.29
0022 - Road & Bridge Pct 2	79,000.50
0023 - Road & Bridge Pct 3	23,782.20
0024 - Road & Bridge Pct 4	16,365.39
0055 - Law Library	166.32
0060 - Justice Court Tech	7,600.00
Grand Total:	502,216.62

Account Summary

Account Number	Account Name	Expense Amount
0010-0475-00-61850	TRAINING EXPENSES	695.00
0010-0475-00-62690	MISCELLANEOUS EXPEN...	521.00
0012-0000-00-24750	GHS - COLLECTIONS FEE	3,572.44
0012-0000-00-24770	STATE - OMNI/FTA FEES	1,128.00
0012-0400-00-61000	COMMUNICATIONS EXP...	55.42
0012-0400-00-62400	COPIER USAGE EXPENSE	128.07
0012-0400-00-62640	SUPPLIES/EQUIP UNDER...	60.54
0012-0401-00-66531	OUTSIDE LEGAL SERVICES	100.00
0012-0402-00-61100	COPIER LEASE EXPENSE	95.00
0012-0403-00-61000	COMMUNICATIONS EXP...	17.42
0012-0403-00-62400	COPIER USAGE EXPENSE	215.96
0012-0403-00-62640	SUPPLIES/EQUIP UNDER...	113.75
0012-0403-00-64000	SOFTWARE/LICENSE SER...	3,931.50
0012-0410-00-61000	COMMUNICATIONS EXP...	511.30
0012-0410-00-61400	POSTAGE	50.25
0012-0410-00-61700	CONFERENCES/SEMINA...	341.96
0012-0410-00-63405	MAINTAINING VOTING ...	3,018.75
0012-0426-00-60601	COURT REPORTERS	2,624.00
0012-0426-00-69030	COURT APPOINTED ATT...	2,315.00
0012-0428-00-61000	COMMUNICATIONS EXP...	17.69
0012-0428-00-61305	LAW BOOKS/ON-LINE S...	131.34
0012-0428-00-69068	TIDC GRANT EXPENDITU...	113.97
0012-0435-00-62662	JUROR EXPENSE	1,576.00
0012-0435-00-66530	INTERPRETORS	360.00
0012-0435-00-69032	COURT APPOINTED ATT...	5,600.00
0012-0450-00-61000	COMMUNICATIONS EXP...	17.43
0012-0450-00-62400	COPIER USAGE EXPENSE	148.17
0012-0450-00-62640	SUPPLIES/EQUIP UNDER...	514.04
0012-0451-00-44262	JUSTICE OF PEACE PCT. ...	150.00
0012-0451-00-61000	COMMUNICATIONS EXP...	7.22
0012-0451-00-61700	CONFERENCES/SEMINA...	270.00
0012-0451-00-62640	SUPPLIES/EQUIP UNDER...	9.99
0012-0452-00-62000	TRAVEL EXPENSES	147.00
0012-0452-00-62600	OFFICE SUPPLIES	306.60
0012-0452-00-62640	SUPPLIES/EQUIP UNDER...	70.87
0012-0453-00-61000	COMMUNICATIONS EXP...	57.66
0012-0453-00-62640	SUPPLIES/EQUIP UNDER...	478.81
0012-0454-00-62000	TRAVEL EXPENSES	356.30
0012-0454-00-62640	SUPPLIES/EQUIP UNDER...	338.59
0012-0475-00-61000	COMMUNICATIONS EXP...	60.02
0012-0475-00-69012	CO/DIST ATTY OFFICE EX...	1,303.97
0012-0495-00-61000	COMMUNICATIONS EXP...	54.64

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
July 14, 2025

Pending Expense Approval Report

Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477

Account Summary		
Account Number	Account Name	Expense Amount
0012-0495-00-61700	CONFERENCES/SEMINA...	225.00
0012-0495-00-62640	SUPPLIES/EQUIP UNDER...	160.27
0012-0497-00-61000	COMMUNICATIONS EXP...	17.43
0012-0497-00-62640	SUPPLIES/EQUIP UNDER...	191.63
0012-0499-00-61000	COMMUNICATIONS EXP...	17.43
0012-0499-00-61700	CONFERENCES/SEMINA...	718.15
0012-0499-00-62640	SUPPLIES/EQUIP UNDER...	79.99
0012-0510-00-62690	MISCELLANEOUS SUPPLI...	618.27
0012-0510-00-63100	GROUPS MAINTENAN...	319.99
0012-0510-00-63200	CLEANING SUPPLIES	1,221.69
0012-0510-00-63210	REPAIRS TO BLDGS - CH/...	7,292.55
0012-0510-00-63300	REPAIRS OF EQUIP/VEHI...	859.95
0012-0510-00-67100	HAND TOOLS & EQUIPM...	24.99
0012-0525-00-61700	CONFERENCES/SEMINA...	5.83
0012-0525-00-66500	CONTRACT SERVICES	670.00
0012-0530-00-61000	COMMUNICATIONS EXP...	415.28
0012-0530-00-62640	SUPPLIES/EQUIP UNDER...	416.80
0012-0530-00-63300	REPAIRS OF EQUIP/VEHI...	112.46
0012-0530-00-63400	RADIO REPAIRS & MAIN...	15.00
0012-0540-20-62612	AMBULANCE SUPPLIES	9,712.62
0012-0540-20-62640	SUPPLIES/EQUIP UNDER...	584.39
0012-0540-20-62670	FUEL & OIL	8,626.13
0012-0540-20-63400	RADIOS & RADIO REPAIRS	271.49
0012-0540-20-64000	SOFTWARE/LICENSE SER...	140.55
0012-0540-20-80000	ZOLL EQUIPMENT	8,972.40
0012-0540-22-63210	REPAIRS TO BLDGS - Stat...	5,828.00
0012-0540-24-63300	REPAIRS OF EQUIP/VEHI...	36,663.93
0012-0540-24-63305	BATTERIES, TIRES & TUB...	1,285.68
0012-0540-25-61000	COMMUNICATIONS EXP...	1,734.18
0012-0540-25-61700	CONFERENCES/SEMINA...	330.00
0012-0540-25-62100	UNIFORMS	307.62
0012-0540-25-62654	COVID-19 EXPENSES	127.79
0012-0540-25-63205	PEST CONTROL	260.00
0012-0540-25-69060	LICENSING FEES & eDISP...	6,120.00
0012-0552-00-61000	COMMUNICATIONS EXP...	22.49
0012-0555-00-61000	COMMUNICATIONS EXP...	9.00
0012-0555-00-62640	SUPPLIES/EQUIP UNDER...	78.03
0012-0560-10-62640	SUPPLIES/EQUIP UNDER...	54.94
0012-0560-11-62105	EMPLOYEE UNIFORMS	3,795.31
0012-0560-11-62640	SUPPLIES/EQUIP UNDER...	693.31
0012-0560-11-62670	FUEL & OIL	11,945.16
0012-0560-11-62690	MISCELLANEOUS EXPEN...	215.44
0012-0560-11-63300	REPAIRS OF EQUIP/VEHI...	2,394.48
0012-0560-11-63305	BATTERIES, TIRES & TUB...	628.56
0012-0560-12-62631	FINGERPRINT/EVIDENCE...	148.82
0012-0560-14-61000	COMMUNICATIONS EXP...	4,124.19
0012-0560-14-61100	COPIER LEASE EXPENSE	317.00
0012-0560-14-61700	CONFERENCES/SEMINA...	610.46
0012-0560-14-61810	SCHOOLS FOR DEPUTIES...	889.48
0012-0560-14-66500	CONTRACT IT SERVICES	2,950.00
0012-0560-14-66515	DRUG & ALCOHOL TESTI...	282.50
0012-0565-00-62105	JAILERS UNIFORMS	532.55
0012-0565-00-62632	JAIL SUPPLIES	1,314.85
0012-0565-00-62690	MISCELLANEOUS SUPPLI...	300.54
0012-0565-00-63210	REPAIRS TO BLDGS - Jail	1,783.16
0012-0565-00-65010	FOOD FOR PRISONERS	13,388.84
0012-0565-00-65020	PRISONER MEDICAL/ME...	11,792.31
0012-0565-00-66515	DRUG & ALCOHOL TESTI...	99.00

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT REGULAR MEETING
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Pending Expense Approval Report

Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477

Account Summary

Account Number	Account Name	Expense Amount
0012-0570-00-63210	REPAIRS TO BLDGS - Pro...	12.99
0012-0570-00-65031	DETENTION SERVICES	14,500.00
0012-0580-00-61000	COMMUNICATIONS EXP...	40.04
0012-0585-00-61000	COMMUNICATIONS EXP...	55.40
0012-0585-00-62640	SUPPLIES/EQUIP UNDER...	62.55
0012-0585-00-63300	REPAIRS OF EQUIP/VEHI...	81.50
0012-0585-00-64000	SOFTWARE/LICENSE SER...	1,015.97
0012-0640-00-66400	AUTOPSIES	7,860.00
0012-0645-00-64000	SOFTWARE LICENSE	1,059.00
0012-0645-00-69052	MEDICAL, IHC	2,922.25
0012-0645-00-69054	MEDICINES, IHC	6,536.69
0012-0665-00-61000	COMMUNICATIONS EXP...	42.69
0012-0665-00-62000	TRAVEL EXPENSES	1,372.00
0012-0665-00-62620	SUPPLIES - AG DEMO AC...	112.19
0012-0695-00-61200	RECORDS MANAGEMENT..	300.00
0012-0695-00-61300	PUBLISHING & SUBSCRI...	474.50
0012-0695-00-61700	ASSOCIATION DUES	100.00
0012-0695-00-62000	TRAVEL EXPENSES	20.69
0012-0695-00-66505	ACCOUNTING/AUDITING...	16,000.00
0012-0695-00-69900	MISCELLANEOUS EXPEN...	529.62
0014-0520-00-69024	CREDIT CARD FEES/FUEL	141.75
0014-0520-00-70400	AIRPORT IMPROVEMEN...	45,832.34
0016-0000-00-66500	CONTRACT SERVICES	67,208.70
0017-0170-00-62000	TRAVEL EXPENSES	52.50
0017-0170-00-62670	FUEL & OIL	51.22
0017-0170-00-63410	MAINTENANCE	178.75
0021-0621-00-61000	COMMUNICATIONS EXP...	203.81
0021-0621-00-62100	UNIFORMS	241.29
0021-0621-00-62645	SHOP SUPPLIES	412.56
0021-0621-00-62671	FUEL & LUBRICANTS	5,817.35
0021-0621-00-63300	REPAIRS OF EQUIP/VEHI...	13,975.65
0021-0621-00-63500	REPAIR MATERIALS	3,533.63
0021-0621-00-67100	HAND TOOLS & EQUIPM...	251.00
0022-0622-00-61000	COMMUNICATIONS EXP...	37.99
0022-0622-00-62100	UNIFORMS	549.00
0022-0622-00-62645	SHOP SUPPLIES	40.56
0022-0622-00-62671	FUEL & LUBRICANTS	229.80
0022-0622-00-62680	R&B MATERIALS	6,111.03
0022-0622-00-63300	REPAIRS OF EQUIP/VEHI...	8,338.77
0022-0622-00-63305	BATTERIES, TIRES & TUB...	578.35
0022-0622-00-63500	REPAIR MATERIALS	1,927.91
0022-0622-00-71000	R&B CONSTRUCTION	61,187.09
0023-0623-00-61000	COMMUNICATIONS EXP...	39.64
0023-0623-00-62100	UNIFORMS	546.55
0023-0623-00-62645	SHOP SUPPLIES	14.58
0023-0623-00-62671	FUEL & LUBRICANTS	7,352.93
0023-0623-00-62680	R&B MATERIALS	10,599.20
0023-0623-00-63300	REPAIRS OF EQUIP/VEHI...	1,583.89
0023-0623-00-63305	BATTERIES, TIRES & TUB...	215.00
0023-0623-00-63500	REPAIR MATERIALS	3,356.67
0023-0623-00-67100	HAND TOOLS & EQUIPM...	73.74
0024-0624-00-61000	COMMUNICATIONS EXP...	128.83
0024-0624-00-62000	TRAVEL EXPENSES	726.60
0024-0624-00-62100	UNIFORMS	235.21
0024-0624-00-62645	SHOP SUPPLIES	141.25
0024-0624-00-62671	FUEL & LUBRICANTS	6,046.51
0024-0624-00-62680	R&B MATERIALS	3,534.30
0024-0624-00-63305	BATTERIES, TIRES & TUB...	1,245.68

MINUTES OF THE COLORADO COUNTY
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July 14, 2025

Pending Expense Approval Report

Packet: APPKT01452;APPKT01459;APPKT01460;APPKT01465;APPKT01477

Account Summary		
Account Number	Account Name	Expense Amount
0024-0624-00-63500	REPAIR MATERIALS	4,287.03
0024-0624-00-69900	MISCELLANEOUS EXPEN...	19.98
0055-0650-00-62629	LAW BOOKS	166.32
0060-0615-00-66300	SOFTWARE MAINTENAN...	<u>7,600.00</u>
	Grand Total:	502,216.62

Project Account Summary	
Project Account Key	Expense Amount
None	435,007.92
JAIL	<u>67,208.70</u>
	Grand Total: 502,216.62

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

July 14, 2025

_19. Budget Workshop.

11:10 Recess

11:21 Resume Open Meeting

Judge Billy Hefner was present to discuss the Justice of the Peace salaries. He stated the salaries are low and need to be raised to compete with surrounding counties. This position holds a lot of responsibility, and he believes a higher salary is deserved. He has a desire to set a salary guide for the JP Clerks as well. He would like to possibly see a committee formed to work on salary guidelines based on experience and knowledge. Judge Hefner said the JP offices are not designed to generate funds. Judge Bo Reeves was also present to discuss the clerk's pay. He believes the pay should be more equal in the four offices and agrees with possibly forming a committee to work out a pay scale.

Public Defender Kevin Dunn addressed the court concerning his budget request. He is asking for an increase in pay for the secretary and attorneys in his office. He stated he has been the public defender for 31 years and feels the resources are not equal in his office versus the County Attorney office. He reminded the court that the attorney's salary is divided amongst two attorneys. Commissioner Gertson asked if an increase would only be for Mr. Dunn since he is full time and it was stated yes. Judge Prause said stated that the Public Defender's office handles about 95% of criminal cases.

_20. Announcements (without discussion and no action) by elected officials/departments heads. (Types of Announcements: Events, Road Conditions, Weather Occurrences, Important Dates, Vacancies in Offices or Positions, Accomplishments of Individuals, and Notices)

Richard LaCourse announced he appreciated all the research done on the potential battery project. He personally is not in favor of it but will work with Chuck Rogers and Caleb Tello to see what can be done. He thanked the court for their due diligence.

Commissioner Gertson announced Drymalla Bridge hit a snag with the concrete test.

Certain areas did not pass and will be repoured. Keep an eye on the river due to flood gates being open. Stay vigilant.

Commissioner Neuendorff announced it was good to be back in person.

Commissioner Owers announced the construction of a bridge on Sandy Creek Road will be starting soon.

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

July 14, 2025

_21. Commissioners Court Members sign all documents and papers acted upon or approved.

Judge Prause announced it is now time to sign all documents and papers.

_22. Adjourn.

**Motion by Judge Prause to adjourn at 12:27 P.M.; seconded by Commissioner Neuendorff;
5 ayes 0 nays; motion carried; it was so ordered.**

An audio recording of this meeting of July 14, 2025 is available in the County Clerk's Office.

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

July 14, 2025

**Minutes were taken and prepared by Kimberly Menke, County Clerk on the
14th day of July 2025 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 14th day of July 2025.**

Given under my hand and official seal of office this date July 14, 2025.

