

STATE OF TEXAS:

COUNTY OF FISHER:

FISHER COUNTY COMMISSIONER COURT MINUTES

May 12th, 2025

Be it remembered that on Monday, the 12th day of May 2025 the Commissioners' Court of Fisher County, Texas, convened in Regular Session in the Commissioners' Courtroom, Fisher County Courthouse, Roby Texas

Ken Holt, County Judge

Jessika Daniel, Deputy County Clerk

Gordon Pippin, Commissioner #1

Dexter Elrod, Commissioner #2

Stuart Posey, Commissioner #3

Micah Evans, Commissioner #4

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

CALL MEETING TO ORDER & ESTABLISH QUORUM – All Present

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

Order 2-Motion by Commissioner Elrod, second by Posey to approve budget amendments for Precinct #1 (see attached). This motion having been put to vote prevailed, the vote being unanimous.

Order 3-FYI-Outside Audit Report for FY 2024 by Robert & McGee (see attached).

Order 4-Motion by Commissioner Pippin, second by Commissioner Posey to approve Dr Chad White as Local Health Authority (see attached). This motion having been put to vote prevailed the vote being unanimous.

Order 5-Motion by Commissioner Posey, second by Commissioner Evans to approve hard drive destruction plan by Goldsmith Solutions (see attached). This motion having been put to vote prevailed the vote being unanimous.

Order 6-Motion by Commissioner Evans, second by Commissioner Elrod to approve TCDRS retirement plan renewal FY 2026 (see attached). This motion having been put to vote prevailed the vote being unanimous.

Order 7-FYI-Commissioner Evans, Elrod and Posey completed 18 hours of continuing education at County Judge and Commissioner Conference in April 2025.

Order 8-FYI-Private water line in bar ditch between CR 417 and CR 404 for Big Mike and Jeremy Terry in upper part of ditch.

Order 9-Motion by Commissioner Pippin, second by Commissioner Elrod to approve Road Crossing Agreement with Winn Operating LLC on CR 448 (see attached). This motion having been put to vote prevailed, the vote being unanimous.

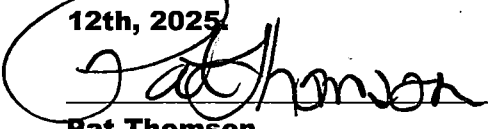
Order 10-Motion by Commissioner Elrod, second by Commissioner Evans approve purchase of road material from Marlene Allen at \$3.00 per yard (see attached). This motion having been put to vote prevailed the vote being unanimous.

Order 11-Motion by Commissioner Pippin, second by Commissioner Posey to adjourn. This motion having been put to vote prevailed, the vote being unanimous.

State of Texas:

County of Fisher:

I, Pat Thomson, Fisher County Clerk, attest that the foregoing is a true and accurate accounting of the Commissioner Court's authorized proceedings for May 12th, 2025.



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



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

Notice is hereby given that a meeting of the Commissioners Court of Fisher County, Texas will be held on Tuesday, May 12, 2025, at 09:00 a.m. in the 32nd District/County Courtroom, Fisher County Courthouse, 112 N. Concho, Roby, Texas, to consider, discuss, pass or adopt such items of business as identified below:

A. CALL TO ORDER

Determination of Quorum

Prayer – Kevin Tate – Rotan Church of Christ

Pledge of Allegiance

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

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

C. DELIBERATE/CONSIDER ACTION ON CONSENT AGENDA ITEMS:


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

D. DELIBERATE/CONSIDER ACTION ON NEW BUSINESS ITEMS:

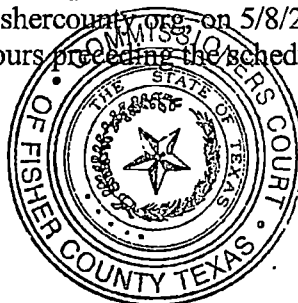
2. Conflict of Interest Bills (LGC §171.004)/Becky Mauldin
3. Budget Amendments and/or Line Item Transfers/Becky Mauldin
4. Burn Ban (new resolution after 90 days or reinstated as needed)
5. Special Revenue (LGC SEC 111.0108)/Becky Mauldin
6. INFORMATION ONLY: Outside Audit Report for FY 2024 by Robert & McGee, CPA
7. Approve Local Health Authority Chad White
8. Consider and Act on Hard Drive Destruction by Goldsmith Solutions
9. Review and Approve TCDRS Retirement Plan FY2026/Jeanna Parks
10. INFORMATION ONLY: Completed 18 hours at County Judge and Commissioner Conference in April 2025/Micah Evans
11. INFORMATION ONLY: Private Water Line in Bar Ditch Between CR 417 and CR 404 for Big Mike and Jeremy Terry/Micah Evans
12. Approve Road Crossing Agreement for Winn Operating LLC on CR 448
13. Approve Purchase of Road Material from Marlene Allen at \$3.00/yd from Their

Property/Dexter Elrod

I, Pat Thomson, Fisher County Clerk, do hereby certify that the above Notice of Open Meeting and Agenda of the Commissioners Court is a true and correct copy of said Notice and Agenda, and said Notice and Agenda was posted on the bulletin board of the Fisher County Courthouse, 112 N. Concho Roby, Texas 79543 and a copy was emailed to website administrator for posting to the Fisher County Website at www.fishercounty.org on 5/8/2025 and said Notice will remained posted continuously for at least 72 hours preceding the scheduled time of said Meeting.



Pat Thomson
Fisher County Clerk



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

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

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

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

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

MONTHLY FUNDS SUMMARY
FISHER COUNTY TAX
COLLECTOR JONNYE LU SPECK
APRIL 2024

COUNTY FUNDS:

Mon. Reg: 21,853.60

IRP: _____

Titles: 270.00

Bank Int.: 78.71

Sales Tax

Comm. : _____

MV Total: 22,202.31

Beer/Alcohol: 0

STATE FUNDS:

Mon. Reg: 4,192.90

IRP: _____

Titles: 432.00

Bank Int: 32.45

Sales Tax: 9,996.58

Young Farmer: 165.00

STATE Total: 14,818.93

Payable from MV:

Subcontractor: 24.00

Customer refund: 42.29

Total County Funds: 22,268.86

Total State Funds: 14,818.93

Grand Total Collections: 37,087.79

**2024 TAX YEAR
APRIL 2025 REPORT
FISHER COUNTY M&O**

<u>CURRENT 2024 ROLL</u>	<u>LEVY</u>	<u>VALUE</u>
	\$3,767,852.48	
CERTIFIED AMOUNTS	\$ 3,768,168.29	903,005,217
TAX RATE/\$100 VALUE	\$ 0.417257	
BEGINNING BALANCE	\$ 194,592.60	
ADJUSTMENTS (+/-)	\$ (228.99)	
ADJUSTED TAX	\$ 194,363.61	
BASE TAX COLLECTED (NO P&I/DISC.)	\$ 20,801.65	
UNCOLLECTED BAL	\$ 173,561.96	
% COLLECTED	95.39%	

<u>DELINQUENT ROLL</u>	
BEGINNING BALANCE	\$ 167,371.67
(INCLUDES 2023 CUR DEL)	\$ -
DELINQUENT ROLL TOTAL	\$ 137,133.74
ADJUSTMENTS (+/-)	\$ -
ADJUSTED DEL TAX	\$ 137,133.74
PRIOR YEAR DELINQUENT COLLECTIONS	\$ 4,169.56
UNCOLLECTED BALANCE	\$ 132,964.18
% COLLECTED	20.56%

SUMMARY OF COLLECTIONS

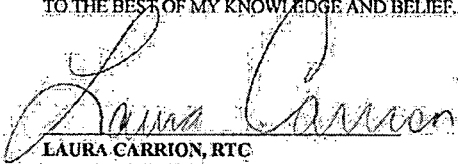
	<u>TAX</u>	<u>P & I</u>	<u>REF/RET TAX</u>	<u>REF P&I</u>	<u>OTHER (OVERSHORT)</u>	<u>AMT. COLLECTED</u>
<u>CURRENT 2024</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CURRENT DELINQUENT</u>	\$ 20,801.65	\$ 2,200.61	\$ -	\$ -	\$ 4.12	\$ 23,006.38
<u>PRIOR YR DELINQUENT</u>	\$ 4,169.56	\$ 1,307.60	\$ -	\$ -	\$ 0.01	\$ 5,477.17
<u>ENTITY TOTALS</u>	\$ 24,971.21	\$ 3,508.21	\$ -	\$ -	\$ 4.13	\$ 28,483.55

ATTORNEY FEES: \$ 964.43

TOTAL PAID: \$ 28,483.55

TOTAL COLLECTED: \$ 28,483.55

I, LAURA CARRION - TAX COLLECTOR FOR FISHER COUNTY ENTITY, CERTIFY THAT THE ABOVE STATEMENT OF TAXES COLLECTED FOR THE MONTH OF APRIL 2025 AND THE DISPOSITION THEREOF TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.


LAURA CARRION, RTC
TAX COLLECTOR

Fisher County M&O
 Money Counts
 April 2025

Type	Date	Num	Name	Memo	Amount
Check	04/04/2025	33079	Fisher County M&O	Pyd 336.25 Pyd PI 96.54 Cur 2948.69 Cur PI 251.51 O/S 0.75	-3,633.74
Check	04/11/2025	33093	Fisher County M&O	Pyd 1270.87 Pyd PI 388.88 Cur 3054.45 Cur PI 327.16 O/S -0.11	-5,041.25
Check	04/17/2025	33106	Fisher County M&O	Pyd 530.00 Pyd PI 155.07 Cur 5791.48 Cur PI 633.37	-7,109.92
Check	04/25/2025	33121	Fisher County M&O	Pyd 1341.78 Pyd PI 459.13 O/S .01 Cur 3200.35 Cur PI 343.34 O/S 2.00	-5,346.61
Check	04/30/2025	33133	Fisher County M&O	Pyd 690.66 Pyd PI 207.98 Cur 5806.68 Cur PI 645.23 OS 1.48	-7,352.03
TOTAL					-28,483.55

**2024 TAX YEAR
APRIL 2025 REPORT
FISHER COUNTY I&S**

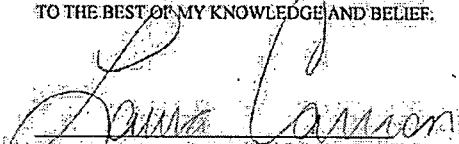
<u>CURRENT 2024 ROLL</u>	<u>LEVY</u>	<u>VALUE</u>
	<u>\$606,187.41</u>	
CERTIFIED AMOUNTS	\$ 606,238.46	903,005.217
TAX RATE/\$100 VALUE	\$ 0.067130	
BEGINNING BALANCE	\$ 31,309.26	
ADJUSTMENTS (+/-)	\$ (36.84)	
ADJUSTED TAX	\$ 31,272.42	
BASE TAX COLLECTED (NO P&I/DISC.)	\$ 3,345.00	
UNCOLLECTED BAL	\$ 27,927.42	
% COLLECTED	95.99%	

<u>DELINQUENT ROLL</u>	
BEGINNING BALANCE	\$ 25,381.76
(INCLUDES 2023 CUR DEL)	\$
DELINQUENT ROLL TOTAL	\$ 20,291.63
ADJUSTMENTS (+/-)	\$
ADJUSTED DEL TAX	\$ 20,291.63
PRIOR YEAR DELINQUENT COLLECTIONS	\$ 717.97
UNCOLLECTED BALANCE	\$ 19,573.66
% COLLECTED	22.88%

SUMMARY OF COLLECTIONS

	<u>TAX</u>	<u>P&I</u>	<u>REF/RET TAX</u>	<u>REF P&I</u>	<u>CORRECTION</u>	<u>AMT. COLLECTED</u>
<u>CURRENT 2024</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CURRENT DELINQUENT</u>	\$ 3,345.00	\$ 354.15	\$ -	\$ -	\$ -	\$ 3,699.15
<u>PRIOR YR DELINQUENT</u>	\$ 717.97	\$ 228.11	\$ -	\$ -	\$ -	\$ 946.08
<u>ENTITY TOTALS</u>	\$ 4,062.97	\$ 582.26	\$ -	\$ -	\$ -	\$ 4,645.23
ATTORNEY FEES:	\$ 166.32					
TOTAL PAID:	\$ 4,645.23					
TOTAL COLLECTED:	\$ 4,645.23					

I, LAURA CARRION -- TAX COLLECTOR FOR FISHER COUNTY ENTITY, CERTIFY THAT THE ABOVE STATEMENT OF TAXES COLLECTED FOR THE MONTH OF APRIL 2025, AND THE DISPOSITION THEREOF TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.


 LAURA CARRION, RTC
 TAX COLLECTOR

Fisher County I&S
 Money Counts
 April 2025

Type	Date	Num	Name	Memo	Amount
Check	04/04/2025	33080	Fisher County I&S	Pyd 59.52 Pyd PI 16.96 Cur 474.46 Cur PI 40.50	-591.44
Check	04/11/2025	33094	Fisher County I&S	Pyd 220.06 Pyd PI 68.46 Cur 491.42 Cur PI 52.65	-832.59
Check	04/17/2025	33107	Fisher County I&S	Pyd 87.87 Pyd PI 25.92 Cur 931.73 Cur PI 101.93	-1,147.45
Check	04/25/2025	33122	Fisher County I&S	Pyd 237.40 Pyd PI 82.24 Cur 513.96 Cur PI 55.22	-888.82
Check	04/30/2025	33134	Fisher County I&S	Pyd 113.12 Pyd PI 34.53 Cur 933.43 Cur PI 103.85	-1,184.93
TOTAL					-4,645.23

**2024 TAX YEAR
APRIL 2025 REPORT
FISHER COUNTY R&B**

<u>CURRENT 2024 ROLL</u>	<u>LEVY</u>	<u>VALUE</u>
	\$118,709.07	
CERTIFIED AMOUNTS	\$ 118,718.90	\$903,005,217
TAX RATE/\$100 VALUE	\$ 0.013146	
BEGINNING BALANCE	\$ 6,131.64	
ADJUSTMENTS (+/-)	\$ (7.21)	
ADJUSTED TAX	\$ 6,124.43	
BASE TAX COLLECTED (NO P&I/DISC.)	\$ 655.34	
UNCOLLECTED BAL	\$ 5,469.09	
% COLLECTED	95.39%	

<u>DELINQUENT ROLL</u>	
BEGINNING BALANCE	\$ 4,683.45
(INCLUDES 2023 CUR DEL.)	\$ -
DELINQUENT ROLL TOTAL	\$ 3,747.79
ADJUSTMENTS (+/-)	\$ -
ADJUSTED DEL TAX	\$ 3,747.79
PRIOR YEAR DELINQUENT COLLECTIONS	\$ 133.40
UNCOLLECTED BALANCE	\$ 3,614.39
% COLLECTED	22.83%

SUMMARY OF COLLECTIONS

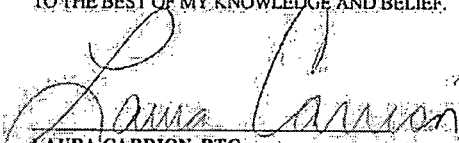
	<u>TAX</u>	<u>P & I</u>	<u>REF/RET TAX</u>	<u>REF P&I</u>	<u>CORRECTIONS</u>	<u>AMT. COLLECTED</u>
<u>CURRENT 2024</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CURRENT DELINQUENT</u>	\$ 655.34	\$ 69.31	\$ -	\$ -	\$ -	\$ 724.65
<u>PRIOR YR DELINQUENT</u>	\$ 133.40	\$ 42.01	\$ -	\$ -	\$ -	\$ 175.41
<u>ENTITY TOTALS</u>	\$ 788.74	\$ 111.32	\$ -	\$ -	\$ -	\$ 900.06

ATTORNEY FEES: \$ 30.37

TOTAL PAID: \$ 900.06

TOTAL COLLECTED: \$ 900.06

I, LAURA CARRION - TAX COLLECTOR FOR FISHER COUNTY R&B ENTITY, CERTIFY THAT THE ABOVE STATEMENT OF TAXES COLLECTED FOR THE MONTH OF APRIL 2025 AND THE DISPOSITION THEREOF TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.


LAURA CARRION, RTC
TAX COLLECTOR

Fisher County R&B
 Money Counts
 April 2025

Type	Date	Num	Name	Memo	Amount
Check	04/04/2025	33081	Fisher County R&B	Pyd 10.57 Pyd PI 3.04 Cur 92.93 Cur PI 7.91	-114.45
Check	04/11/2025	33096	Fisher County R&B	Pyd 40.46 Pyd PI 12.41 Cur 96.27 Cur PI 10.29	-159.43
Check	04/17/2025	33108	Fisher County R&B	Pyd 16.64 Pyd PI 4.88 Cur 182.47 Cur PI 19.96	-223.95
Check	04/25/2025	33123	Fisher County R&B	Pyd 43.92 Pyd PI 15.06 Cur 100.82 Cur PI 10.83	-170.63
Check	04/30/2025	33135	Fisher County R&B	Pyd 21.81 Pyd PI 6.62 Cur 182.85 Cur PI 20.32	-231.60
TOTAL					-900.06



FISHER COUNTY

State of Financial Condition

May 12, 2025

COUNTY JUDGE

KEN HOLT

COMMISSIONERS

<i>PRECINCT#1</i>	<i>GORDON PIPPIN</i>
<i>PRECINCT#2</i>	<i>DEXTER ELROD</i>
<i>PRECINCT#3</i>	<i>STUART POSEY</i>
<i>PRECINCT#4</i>	<i>MICAH EVANS</i>

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



May 8, 2025

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

+

Ken Holt
Gordon Pippin
Dexter Elrod
Stuart Posey
Micah Evans

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

Gentlemen:

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

Respectfully submitted,


Becky Mauldin
County Auditor

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT			
REPORTING FUND: 0010 GENERAL FUND							EFFECTIVE MONTH - 05				
0100 GENERAL FUND CASH ACCOUNTS											
10-100-100	CFC: GENERAL FUND				20,191.01	7,800.10-	404,554.79				
10-100-115	TEX POOL MONEY MARKET				2,610,841.12	0.00	9,397,953.18				
10-100-185	DUE FROM I&S FUND				0.00	0.00	0.00				
10-100-230	DISTRICT CLERK EFILE				93.62	1.00	409.30				
10-100-231	COUNTY CLERK EFILE				1,445.50	269.00	1,906.47				
10-100-232	JP CREDIT CARD				153.34-	1,049.32	3,766.22				
10-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	136,233.52				
10-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	25,769.89-				
10-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00				
GENERAL FUND CASH ACCOUNTS					2,632,417.91	6,480.78-	9,919,053.59				
0300 GENERAL FUND REVENUE ACCTS											
10-300-100	ADVALOREM TAXES	3,104,304.00	3,104,304.00		3,146,732.03	12,698.64	42,428.03+	101			
10-300-102	RESERVE FUNDS	0.00	0.00		0.00	0.00	0.00				
10-300-105	DELINQUENT ADVALOREM TAXES	0.00	0.00		0.00	0.00	0.00				
10-300-109	CREDIT CARD INTEREST EARNED	400.00	400.00		249.82	0.00	150.18	62			
10-300-149	APPRAISAL DIST EXCESS REFUND	0.00	0.00		23,490.72	0.00	23,490.72+				
10-300-150	OTHER INCOME	2,500.00	2,500.00		0.00	0.00	2,500.00	00			
10-300-151	TAX COLLECTOR ANNUAL SALES TAX COMM	7,500.00	7,500.00		5,886.76	0.00	1,613.24	78			
10-300-152	MISC REIMBURSEMENTS	500.00	500.00		43.89	0.00	456.11	09			
10-300-180	INTEREST EARNED	200,000.00	200,000.00		214,954.44	0.15	14,954.44+	107			
10-300-185	INSURANCE PROCEEDS	2,000.00	2,000.00		5,611.63	0.00	3,611.63+	281			
10-300-190	INTEREST EARNED CD'S	0.00	0.00		0.00	0.00	0.00				
10-300-195	INSURANCE REMBURSEMENTS	0.00	0.00		0.00	0.00	0.00				
10-300-200	COUNTY RESTITUTION INCOME	1,000.00	1,000.00		149.56	0.00	850.44	15			
10-300-204	OIL & GAS INCOME	29,000.00	29,000.00		8,172.78	0.00	20,827.22	28			
10-300-205	WIND ABATEMENT DONATION	0.00	0.00		0.00	0.00	0.00				
10-300-206	NSF INCOME	0.00	0.00		0.00	0.00	0.00				
10-300-214	COURT APPT ATTY - C & D CLERK	800.00	800.00		1,881.68	0.00	1,081.68+	235			
10-300-216	JUROR REIMBURSEMENT	4,280.00	4,280.00		4,448.00	0.00	168.00+	104			
10-300-218	TX-TF-IND DEFENSE GRANT	5,100.00	5,100.00		16,406.00	0.00	11,306.00+	322			
10-300-222	AD LITEM TAX SUITS	0.00	0.00		0.00	0.00	0.00				
10-300-224	OUT OF COUNTY SHERIFF CITATIONS	0.00	0.00		0.00	0.00	0.00				
10-300-225	OUT OF COUNTY SHERIFF SERVICE	875.00	875.00		1,425.00	0.00	550.00+	163			
10-300-226	INSURANCE BUILDING REPAIRS	0.00	0.00		0.00	0.00	0.00				
10-300-228	UNCLAIMED PROPERTY REFUND	0.00	0.00		0.00	0.00	0.00				
10-300-229	VOL FIRE DEPT DONATIONS	0.00	0.00		0.00	0.00	0.00				
10-300-230	TOBACCO SETTLEMENT INCOME	0.00	0.00		0.00	0.00	0.00				
10-300-231	FISHER COUNTY SHERIFF'S POSSE	1.00	1.00		1.00	0.00	0.00	100			
10-300-232	WIND FARM TAX ABATEMENTS	789,000.00	789,000.00		825,814.48	0.00	36,814.48+	105			
10-300-233	REIMBURSE TAX ABATEMENT LEGAL	0.00	0.00		0.00	0.00	0.00				
10-300-236	SHERIFF MISC INCOME	25.00	25.00		5.00	0.00	20.00	20			
10-300-241	SHERIFF SALE INCOME	0.00	0.00		271.25	0.00	271.25+				
10-300-713	BUILDING RENT - APPRAISAL DIST	10.00	10.00		10.00	0.00	0.00	100			
GENERAL FUND REVENUE ACCTS					4,147,295.00	4,147,295.00	0.00	4,255,554.04	12,698.79	108,259.04+	103
0310 FEES OF OFFICE											
10-310-400	FEES - COUNTY JUDGE	90.00	90.00		190.25	0.00	100.25+	211			
10-310-410	FEES - COUNTY CLERK	60,960.00	60,960.00		30,399.49	1,052.00	30,560.51	50			

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
10-310-420	FEES - COUNTY & DISTRICT COURT	60.00	60.00		40.00	0.00	20.00	67
10-310-425	FEES - DISTRICT CLERK	8,628.00	8,628.00		12,058.79	1.00	3,430.79+	140
10-310-426	FEES - DIST CLERK TAX RESEARCH	1,728.00	1,728.00		313.10	0.00	1,414.90	18
10-310-430	FEES - JP #1	35,000.00	35,000.00		25,663.29	663.42	9,336.71	73
10-310-432	FEES - JP ATTY DELINQUENT COL	6,500.00	6,500.00		4,652.52	285.00	1,847.48	72
10-310-433	FEES - JP WRIT OF POSSESS	375.00	375.00		375.00	250.00	0.00	100
10-310-434	FEES - JP FINE TRUANCY - CHILD SAFE	45.00	45.00		0.00	0.00	45.00	00
10-310-435	FEES - JP TRUANCY FINE	50.00	50.00		0.00	0.00	50.00	00
10-310-440	FEES - COUNTY ATTORNEY	40.00	40.00		75.56	0.00	35.56+	189
10-310-445	FEES - TAX COLLECTOR	8,400.00	8,400.00		6,172.95	197.55	2,227.05	73
10-310-447	FEES - TITLE	1,585.00	1,585.00		1,350.00	55.00	235.00	85
10-310-448	FEES - LIQUOR LICENSE	620.00	620.00		0.00	0.00	620.00	00
10-310-450	FEES - FAMILY PROTECTION	0.00	0.00		0.00	0.00	0.00	
10-310-451	FEES - CHILD CARE	0.00	0.00		0.00	0.00	0.00	
10-310-455	FEES - SHERIFF	5,250.00	5,250.00		3,070.36	125.00	2,179.64	58
10-310-465	FEES - COUNTY COURT AT LAW JUDGE	0.00	0.00		0.00	0.00	0.00	
	FEES OF OFFICE	129,331.00	129,331.00	0.00	84,361.31	2,628.97	44,969.69	65
0320 STATE SUPPLEMENTS		=====						
10-320-405	SUPPLEMENT - COUNTY JUDGE	25,200.00	25,200.00		20,150.00	5,050.00	5,050.00	80
10-320-420	SUPPLEMENT - COUNTY ATTORNEY	25,666.00	25,666.00		25,666.00	0.00	0.00	100
10-320-430	SUPPLEMENT - COUNTY & DIST. ATTY	0.00	0.00		0.00	0.00	0.00	
	STATE SUPPLEMENTS	50,866.00	50,866.00	0.00	45,816.00	5,050.00	5,050.00	90
0400 COUNTY JUDGE		=====						
10-400-100	SALARY - COUNTY JUDGE	47,556.00	47,556.00	0.00	27,436.20	0.00	20,119.80	58
10-400-105	COUNTY JUDGE - STATE SUPPLEMENT	25,200.00	25,200.00	0.00	14,538.45	0.00	10,661.55	58
10-400-109	SALARY - TRAVEL STIPEND	2,000.00	2,000.00	0.00	1,153.80	0.00	846.20	58
10-400-110	SALARY - ADMINISTRATIVE ASSISTANT	35,240.00	35,240.00	0.00	19,436.39	0.00	15,803.61	55
10-400-115	LONGEVITY PAY	2,550.00	2,550.00	0.00	0.00	0.00	2,550.00	00
10-400-118	ADMINISTRATIVE ASSISTANT OVERTIME	0.00	0.00	0.00	12.13	0.00	12.13-	
10-400-200	FICA EXPENSE	8,610.00	8,610.00	0.00	4,770.82	0.00	3,839.18	55
10-400-202	TCDRS GROUP TERM LIFE	608.00	608.00	0.00	345.49	0.00	262.51	57
10-400-205	RETIREMENT	9,256.00	9,256.00	0.00	5,150.02	0.00	4,105.98	56
10-400-210	MEDICAL INSURANCE	22,186.00	22,186.00	0.00	12,814.48	0.00	9,371.52	58
10-400-300	TRAVEL & SCHOOL	3,000.00	3,000.00	0.00	872.00	0.00	2,128.00	29
10-400-305	SUPPLIES	2,000.00	2,000.00	0.00	616.95	0.00	1,383.05	31
10-400-310	COMMUNICATIONS	700.00	700.00	41.88	425.08	0.00	233.04	67
10-400-315	BONDS & NOTARY	250.00	250.00	0.00	100.00	0.00	150.00	40
10-400-325	SCHOOL & DUES	475.00	475.00	0.00	200.00	0.00	275.00	42
	COUNTY JUDGE	159,631.00	159,631.00	41.88	87,871.81	0.00	71,717.31	55
0410 COUNTY CLERK		=====						
10-410-100	SALARY - COUNTY CLERK	47,556.00	47,556.00	0.00	27,436.20	0.00	20,119.80	58
10-410-105	LONGEVITY PAY	3,750.00	3,750.00	0.00	0.00	0.00	3,750.00	00
10-410-110	SALARY - ADMINISTRATIVE ASSISTANT	33,642.00	33,642.00	0.00	19,404.02	0.00	14,237.98	58
10-410-115	PHONE ALLOWANCE	360.00	360.00	0.00	207.60	0.00	152.40	58
10-410-118	ADMINISTRATIVE ASSISTANT OVERTIME	0.00	0.00	0.00	30.33	0.00	30.33-	
10-410-200	FICA EXPENSE	6,527.00	6,527.00	0.00	3,601.42	0.00	2,925.58	55

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
10-410-202	TCDRS GROUP TERM LIFE	461.00	461.00	0.00	259.84	0.00	201.16	56
10-410-205	RETIREMENT	7,021.00	7,021.00	0.00	3,874.45	0.00	3,146.55	55
10-410-210	MEDICAL INSURANCE	22,186.00	22,186.00	0.00	12,646.62	0.00	9,539.38	57
10-410-300	TRAVEL & SCHOOL	3,000.00	3,000.00	229.30	475.20	0.00	2,295.50	23
10-410-305	SUPPLIES	2,060.00	2,060.00	335.43	2,135.53	0.00	259.90	87
10-410-315	BONDS	280.00	280.00	0.00	100.00	0.00	180.00	36
10-410-325	ELECTION SCHOOL	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
10-410-330	SOFTWARE MAINTENANCE	11,820.00	11,820.00	0.00	11,820.00	0.00	0.00	100
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	COUNTY CLERK	140,663.00	140,663.00	106.13	81,991.21	0.00	58,777.92	58
0420 DISTRICT CLERK		=====						
10-420-100	SALARY - DISTRICT CLERK	47,556.00	47,556.00	0.00	27,436.20	0.00	20,119.80	58
10-420-115	LONGEVITY	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	00
10-420-120	SALARY - ADMINISTRATIVE ASSISTANT	11,466.00	11,466.00	0.00	6,641.28	0.00	4,824.72	58
10-420-200	FICA EXPENSE	4,607.00	4,607.00	0.00	2,537.13	0.00	2,069.87	55
10-420-202	TCDRS GROUP TERM LIFE	341.00	341.00	0.00	188.20	0.00	152.80	55
10-420-205	RETIREMENT	4,912.00	4,912.00	0.00	2,804.52	0.00	2,107.48	57
10-420-210	MEDICAL INSURANCE	11,093.00	11,093.00	0.00	6,407.24	0.00	4,685.76	58
10-420-300	TRAVEL/SCHOOL/TUITION/DUES	3,000.00	3,000.00	0.00	1,857.22	0.00	1,142.78	62
10-420-305	SUPPLIES	2,000.00	2,000.00	113.85	1,104.78	0.00	781.37	61
10-420-315	BONDS	250.00	250.00	0.00	119.00	0.00	131.00	48
10-420-320	SOFTWARE MAINTENANCE	3,960.00	3,960.00	0.00	3,960.00	0.00	0.00	100
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	DISTRICT CLERK	90,385.00	90,385.00	113.85	53,055.57	0.00	37,215.58	59
0430 JUSTICE OF THE PEACE #1		=====						
10-430-100	SALARY - JUSTICE OF THE PEACE #1	47,556.00	47,556.00	0.00	27,436.20	0.00	20,119.80	58
10-430-105	LONGEVITY PAY	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	00
10-430-109	SALARY - TRAVEL STIPEND	3,000.00	3,000.00	0.00	1,730.70	0.00	1,269.30	58
10-430-110	SALARY - ADMINISTRATIVE ASSISTANT	33,642.00	33,642.00	0.00	20,032.66	0.00	13,609.34	60
10-430-115	PHONE ALLOWANCE	360.00	360.00	0.00	124.56	0.00	235.44	35
10-430-118	ADMINISTRATIVE ASSISTANT OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	00
10-430-200	FICA EXPENSE	6,752.00	6,752.00	0.00	3,701.88	0.00	3,050.12	55
10-430-202	TCDRS GROUP TERM LIFE	477.00	477.00	0.00	272.18	0.00	204.82	57
10-430-205	RETIREMENT	7,264.00	7,264.00	0.00	4,059.37	0.00	3,204.63	56
10-430-210	MEDICAL INSURANCE	22,186.00	22,186.00	0.00	6,407.24	0.00	15,778.76	29
10-430-300	TRAVEL/SCHOOL/TUITION/DUES	3,000.00	3,000.00	0.00	2,204.85	0.00	795.15	73
10-430-305	SUPPLIES	2,000.00	2,000.00	0.00	547.02	0.00	1,452.98	27
10-430-310	COMMUNICATIONS	700.00	700.00	71.88	503.08	0.00	125.04	82
10-430-315	BONDS	200.00	200.00	0.00	0.00	0.00	200.00	00
10-430-320	VIDEO MAGISTRATE OR LAW BOOKS	3,640.00	3,640.00	0.00	0.00	0.00	3,640.00	00
10-430-330	SOFTWARE MAINTENANCE	5,100.00	5,100.00	0.00	3,300.00	0.00	1,800.00	65
10-430-350	OUT OF COUNTY SHERIFF CITATIONS	0.00	0.00	0.00	0.00	0.00	0.00	00
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	JUSTICE OF THE PEACE #1	137,077.00	137,077.00	71.88	70,319.74	0.00	66,685.38	51
0450 DISTRICT ATTORNEY		=====						
10-450-105	SALARY - DISTRICT ATTORNEY	3,042.00	3,042.00	0.00	1,755.00	0.00	1,287.00	58
10-450-110	SALARY - ASSISTANT D.A.	8,382.00	8,382.00	0.00	0.00	0.00	8,382.00	00
10-450-130	SALARY - D.A. SECRETARY	7,021.00	7,021.00	0.00	0.00	0.00	7,021.00	00
10-450-132	SALARY - ASST D.A. SECRETARY	7,021.00	7,021.00	0.00	0.00	0.00	7,021.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
10-450-134	SALARY - D.A. INVESTIGATOR	8,010.00	8,010.00	0.00	0.00	0.00	8,010.00	00
10-450-135	SALARY - 2ND D.A. INVESTIGATOR	13,848.00	13,848.00	0.00	0.00	0.00	13,848.00	00
10-450-136	CRIME VICTIM EXPENSE	10,500.00	10,500.00	0.00	0.00	0.00	10,500.00	00
10-450-200	FICA EXPENSE	4,424.00	4,424.00	0.00	134.25	0.00	4,289.75	03
10-450-202	TCDRS GROUP TERM LIFE	313.00	313.00	0.00	9.69	0.00	303.31	03
10-450-205	RETIREMENT	4,759.00	4,759.00	0.00	144.45	0.00	4,614.55	03
10-450-210	MEDICAL INSURANCE	11,000.00	11,000.00	0.00	7,475.29	0.00	3,524.71	68
10-450-300	TRAVEL	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	00
10-450-305	SUPPLIES	1,128.00	1,128.00	0.00	0.00	0.00	1,128.00	00
10-450-365	CRIME VICTIMS EXPENSE	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00	00
10-450-538	LEGAL STATEMENTS OF FACT	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	00
DISTRICT ATTORNEY		89,548.00	89,548.00	0.00	9,518.68	0.00	80,029.32	11
0460 COUNTY ATTORNEY		=====						
10-460-100	SALARY - COUNTY ATTORNEY	47,556.00	47,556.00	0.00	25,726.60	0.00	21,829.40	54
10-460-105	COUNTY ATTY - STATE SUPPLEMENT	25,666.00	25,666.00	0.00	6,910.05	0.00	18,755.95	27
10-460-110	SALARY - ADMINISTRATIVE ASSISTANT	11,025.00	11,025.00	0.00	3,856.50	0.00	7,168.50	35
10-460-115	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	
10-460-200	FICA EXPENSE	6,445.00	6,445.00	0.00	2,791.83	0.00	3,653.17	43
10-460-202	TCDRS GROUP TERM LIFE	481.00	481.00	0.00	133.24	0.00	347.76	28
10-460-205	RETIREMENT	6,934.00	6,934.00	0.00	1,939.85	0.00	4,994.15	28
10-460-210	MEDICAL INSURANCE	11,093.00	11,093.00	0.00	3,203.62	0.00	7,889.38	29
10-460-300	TRAVEL/SCHOOL/TUITION	3,000.00	3,000.00	0.00	100.00	0.00	2,900.00	03
10-460-305	SUPPLIES	2,000.00	2,000.00	9.00	1,019.87	600.00	971.13	51
10-460-310	COMMUNICATIONS	700.00	700.00	11.22	206.11	0.00	482.67	31
10-460-315	BONDS	250.00	250.00	0.00	177.50	0.00	72.50	71
10-460-370	ELECTRONIC FORMS/ LEGAL RESEARCH	2,000.00	2,000.00	0.00	792.00	0.00	1,208.00	40
COUNTY ATTORNEY		117,150.00	117,150.00	20.22	46,857.17	600.00	70,272.61	40
0470 MAINTENANCE - BUILDING & GROUNDS		=====						
10-470-305	SUPPLIES	6,000.00	6,000.00	275.11	3,210.76	0.00	2,514.13	58
10-470-336	LAST YEARS BILL 2021	0.00	0.00	0.00	0.00	0.00	0.00	
10-470-375	COURTHOUSE MAINTENANCE	20,000.00	20,000.00	1,318.69	16,194.92	0.00	2,486.39	88
10-470-376	EXTERMINATOR SERVICES	5,000.00	5,000.00	350.00	2,100.00	0.00	2,550.00	49
10-470-380	UTILITIES	50,000.00	50,000.00	1,660.51	24,141.26	180.76	24,198.23	52
10-470-385	REPAIRS - BUILDINGS	10,000.00	10,000.00	0.00	1,950.44	0.00	8,049.56	20
10-470-387	REPAIRS - AC AND HEATING	6,000.00	6,000.00	0.00	13,471.50	0.00	7,471.50	225
10-470-390	REPAIRS - FC LAW ENFORCEMENT CENTER	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
10-470-392	REPAIRS - EXTENSION SERVICES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-470-395	REPAIRS - YARD SERVICES	8,400.00	8,400.00	957.00	400.00	0.00	7,043.00	16
10-470-397	REPAIRS - HISTORICAL SOCIETY	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
10-470-400	REPAIRS/DONATIONS COUNTY BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	
MAINTENANCE - BUILDING & GROUNDS		112,400.00	112,400.00	4,561.31	61,468.88	180.76	46,369.81	59
0480 COUNTY AUDITOR		=====						
10-480-100	SALARY - COUNTY AUDITOR	55,566.00	55,566.00	0.00	32,051.55	0.00	23,514.45	58
10-480-110	SALARY - ASSISTANT AUDITOR	34,320.00	34,320.00	0.00	16,482.45	0.00	17,837.55	48
10-480-115	LONGEVITY PAY	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	00
10-480-118	ADMINISTRATIVE ASSISTANT OVERTIME	0.00	0.00	0.00	104.37	0.00	104.37	

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
10-530-210	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-305	SUPPLIES	2,500.00	2,500.00	0.00	812.89	0.00	1,687.11	33
10-530-310	COMMUNICATIONS	25,000.00	25,000.00	124.11	12,947.20	1,329.01	11,928.69	52
10-530-311	SOFTWARE FOR AUDITOR & TREASURER	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	00
10-530-335	CELEBRATE RECOVERY	9,000.00	9,000.00	0.00	3,529.45	0.00	5,470.55	39
10-530-415	MISCELLANEOUS REIMBURSEMENTS	300.00	300.00	0.00	111.60	0.00	411.60	37
10-530-418	MISCELLANEOUS EXPENSE	12,000.00	12,000.00	0.00	3,690.15	0.00	8,309.85	31
10-530-426	COUNTY RESTITUTION EXPENSE	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	00
10-530-427	TAX COLLECTOR REG FEE REFUND	60.00	60.00	0.00	10.00	0.00	50.00	17
10-530-428	JP FINE TRUANCY REIMB - ROBY CISD	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-429	JP FINE TRUANCY REIMB - ROTAN ISD	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-430	BANK CHARGES	200.00	200.00	0.00	0.00	0.00	200.00	00
10-530-436	REDISTRICTING CENSUS	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
10-530-445	PAPER & POSTAGE	12,000.00	12,000.00	561.99	4,344.32	0.00	7,093.69	41
10-530-446	LEASE PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-447	LEASE INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-450	ANIMAL CONTROL	250.00	250.00	0.00	275.00	0.00	25.00	110
10-530-455	LEGAL FEES	2,000.00	2,000.00	5,400.00	3,623.75	0.00	7,023.75	451
10-530-458	GAME WARDEN TRAINING	500.00	500.00	0.00	0.00	0.00	500.00	00
10-530-460	EMERGENCY MANAGEMENT COORDINATOR	6,000.00	6,000.00	0.00	6,000.00	0.00	0.00	100
10-530-462	NSF EXPENSE	150.00	150.00	0.00	0.00	0.00	150.00	00
10-530-467	SUPPLEMENTAL DEATH BENEFITS	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
10-530-470	WORKERS COMP INSURANCE	25,000.00	25,000.00	0.00	13,656.50	0.00	11,343.50	55
10-530-472	UNEMPLOYMENT INSURANCE	15,000.00	15,000.00	0.00	3,855.64	0.00	11,144.36	26
10-530-477	OUTSIDE AUDITOR	28,000.00	28,000.00	0.00	13,900.00	0.00	14,100.00	50
10-530-480	DUES & FEES - COG MATCH	3,000.00	3,000.00	35.00	200.00	0.00	2,765.00	08
10-530-482	LIABILITY INSURANCE	131,000.00	131,000.00	0.00	43,621.00	0.00	87,379.00	33
10-530-485	LEGAL ADS	5,000.00	5,000.00	0.00	1,131.72	0.00	3,868.28	23
10-530-486	RURAL FIRE DEPT FUEL	10,500.00	10,500.00	174.36	4,167.07	0.00	6,158.57	41
10-530-487	RURAL FIRE EQUIPMENT	13,000.00	13,000.00	1,800.00	4,854.61	0.00	6,345.39	51
10-530-488	RURAL FIRE SCHOOL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
10-530-489	RURAL FIRE INSURANCE TRUCKS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-530-490	COUNTY LIBRARIES	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	100
10-530-492	INTERLOCAL AGREEMENTS-LUBBOCK	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	100
10-530-495	D.A. LEGAL STATEMENT OF FACTS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-530-497	CASH MATCH SENIOR CITIZENS	10,000.00	10,000.00	0.00	3,322.55	0.00	6,677.45	33
10-530-500	DRUG & ALCOHOL TESTING	2,000.00	2,000.00	0.00	321.00	0.00	1,679.00	16
10-530-503	ROBY RURAL FIRE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-505	DISTRICT EMPLOYEES PERCENTAGE	0.00	0.00	0.00	0.00	0.00	0.00	
10-530-508	CITY OF ROTAN FENCE ANIMAL CONTROL	0.00	0.00	7,000.00	15,000.00	0.00	22,000.00	
NON DEPARTMENTAL		370,960.00	370,960.00	15,095.46	145,151.25	1,329.01	210,713.29	43
0540 COUNTY & DISTRICT COURT								
10-540-502	AD LITEM TAX SUITS - T REES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-540-504	ADULT PROBATION SUPPLIES	200.00	200.00	0.00	0.00	0.00	200.00	00
10-540-506	JUVENILE OFFICER EXPENSES	24,000.00	24,000.00	0.00	13,225.92	0.00	10,774.08	55
10-540-508	GRAND JURY	5,500.00	5,500.00	0.00	2,380.00	0.00	3,120.00	43
10-540-510	PETIT JURY	3,000.00	3,000.00	0.00	2,740.14	0.00	259.86	91
10-540-512	J.P. JURY	100.00	100.00	0.00	0.00	0.00	100.00	00
10-540-513	J.P. ATTORNEY COLLECTIONS	4,500.00	4,500.00	451.99	4,310.97	0.00	262.96	106
10-540-514	JURY LODGING & MEALS	600.00	600.00	0.00	0.00	0.00	600.00	00
10-540-515	COURT APPOINTED COUNTY COURT	3,000.00	3,000.00	0.00	2,500.00	0.00	500.00	83
10-540-516	JURY COMMISSION	200.00	200.00	0.00	0.00	0.00	200.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
10-540-517	COUNTY COURT VISTING COURT REPORTER	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-540-518	COURT APPOINTED ATTORNEY DISTRICT	10,000.00	10,000.00	1,450.00	10,156.92	0.00	1,606.92	116
10-540-519	COURT APPOINTED CPS	8,000.00	8,000.00	0.00	9,215.35	0.00	1,215.35	115
10-540-520	INTERPRETOR	1,000.00	1,000.00	0.00	200.00	0.00	800.00	20
10-540-521	COURT APPOINTED INVESTIGATOR	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-540-522	PSYCHIATRIC EVALUATION	5,500.00	5,500.00	3,860.00	2,818.12	0.00	1,178.12	121
10-540-523	COUNTY COURT STANDING COUNSEL	1,000.00	1,000.00	0.00	650.00	0.00	350.00	65
10-540-524	JUVENILE DETENTION	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-540-525	OUT OF COUNTY CITATIONS	180.00	180.00	0.00	125.00	0.00	55.00	69
10-540-526	DA & CA DRUG TESTING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
10-540-527	COURT APPOINTED COUNSEL JUVENILE	500.00	500.00	0.00	0.00	0.00	500.00	00
10-540-528	COURT APPOINTED ATTORNEY CC AT LAW	333.00	333.00	0.00	0.00	0.00	333.00	00
COUNTY & DISTRICT COURT		80,613.00	80,613.00	5,761.99	48,322.42	0.00	26,528.59	67
0550 32ND JUDICIAL		=====						
10-550-100	SALARY - DIST COURT ADMIN	9,429.00	9,429.00	0.00	0.00	0.00	9,429.00	00
10-550-105	SALARY - DISTRICT JUDGE	3,160.00	3,160.00	0.00	1,822.95	0.00	1,337.05	58
10-550-110	SALARY - 2ND ADM ASSISTANT	8,623.00	8,623.00	0.00	0.00	0.00	8,623.00	00
10-550-117	SALARY - COURT REPORTER	15,931.00	15,931.00	0.00	0.00	0.00	15,931.00	00
10-550-200	FICA EXPENSE	2,772.00	2,772.00	0.00	139.35	0.00	2,632.65	05
10-550-202	TCDRS GROUP TERM LIFE	207.00	207.00	0.00	10.08	0.00	196.92	05
10-550-205	RETIREMENT	2,982.00	2,982.00	0.00	150.00	0.00	2,832.00	05
10-550-210	MEDICAL INSURANCE	2,300.00	2,300.00	0.00	2,819.60	0.00	519.60	123
10-550-300	TRAVEL	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
10-550-305	SUPPLIES	1,127.00	1,127.00	0.00	0.00	0.00	1,127.00	00
10-550-530	7TH ADM REGION ASSESSMENT	569.00	569.00	0.00	568.12	0.00	0.88	100
10-550-532	COURT REPORTER INSURANCE	1,300.00	1,300.00	0.00	0.00	0.00	1,300.00	00
10-550-534	LUNACY COMMITMENT	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	00
10-550-536	VISITING JUDGE/COURT REPORTER	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
10-550-538	D.J. LEGAL STATEMENT OF FACTS	7,900.00	7,900.00	0.00	0.00	0.00	7,900.00	00
10-550-539	INVESTIGATOR	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
32ND JUDICIAL		64,800.00	64,800.00	0.00	5,510.10	0.00	59,289.90	09
0560 INDIGENT WELFARE		=====						
10-560-560	CHILD CARE	500.00	500.00	0.00	0.00	0.00	500.00	00
10-560-562	DOCTOR'S SERVICES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
10-560-563	OUT OF COUNTY COURT COST	400.00	400.00	0.00	0.00	0.00	400.00	00
10-560-564	BURIALS	5,000.00	5,000.00	0.00	1,999.00	0.00	3,001.00	40
10-560-566	EMERGENCY AID	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-568	CLOTHING	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-570	MEALS, ROOM, CARE	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-572	HOSPITAL	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-574	MEDICAL BILLS	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-576	MEDICAL SUPPLIES	100.00	100.00	0.00	0.00	0.00	100.00	00
10-560-579	AUTOPSY EXPENSE	7,500.00	7,500.00	0.00	9,572.00	0.00	2,072.00	128
INDIGENT WELFARE		16,500.00	16,500.00	0.00	11,571.00	0.00	4,929.00	70
0580 COUNTY SHERIFF		=====						
10-580-100	SALARY - SHERIFF	56,133.00	56,133.00	0.00	32,384.38	0.00	23,748.62	58

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	YEAR-TO-DATE MONTH-TO-DATE	YEAR-TO-DATE MONTH-TO-DATE	CURRENT USED	BALANCE PCT
10-580-105	LONGEVITY PAY	0.00	0.00	0.00			0.00	0.00	0.00	
10-580-108	SALARY - CHIEF DEPUTY	57,193.00	57,193.00	0.00			33,714.44	23,478.56	59	
10-580-109	SALARY - PATROL SERGEANT	55,314.00	55,314.00	0.00			28,426.26	26,887.74	51	
10-580-110	SALARY - FULL TIME DEPUTIES	159,605.00	159,605.00	0.00			55,930.30	103,674.70	35	
10-580-120	SALARY - PART TIME DEPUTIES	5,000.00	5,000.00	0.00			0.00	5,000.00	00	
10-580-140	SALARY - ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00			4,423.56	4,423.56	00	
10-580-145	SALARY - OVERTIME CHIEF DEPUTY	3,991.00	3,991.00	0.00			38,696.15	34,705.15	970	
10-580-146	SALARY - OVERTIME DEPUTIES FT	27,838.00	27,838.00	0.00			23,305.58	4,532.42	84	
10-580-147	SALARY - OVERTIME PATROL SGT	3,860.00	3,860.00	0.00			23,434.97	19,574.97	607	
10-580-148	SALARY - OVERTIME ADMIN ASST	0.00	0.00	0.00			0.00	0.00	00	
10-580-160	SALARY - HOLIDAYS CHIEF DEPUTY	4,298.00	4,298.00	0.00			3,044.02	1,253.98	71	
10-580-161	SALARY - HOLIDAYS DEPUTIES FT	11,992.00	11,992.00	0.00			6,899.11	5,092.89	58	
10-580-162	SALARY - HOLIDAYS PATROL SGT	4,156.00	4,156.00	0.00			2,696.66	1,459.34	65	
10-580-200	PICA EXPENSE	29,788.00	29,788.00	0.00			19,076.32	10,711.68	64	
10-580-202	TCDRS GROUP TERM LIFE	2,103.00	2,103.00	0.00			1,393.26	709.74	66	
10-580-205	RETIREMENT	32,047.00	32,047.00	0.00			20,818.21	11,228.79	65	
10-580-210	MEDICAL INSURANCE	66,556.00	66,556.00	0.00			21,605.28	44,950.72	32	
10-580-300	TRAVEL	3,000.00	3,000.00	0.00			2,330.22	669.78	78	
10-580-305	SUPPLIES & EQUIPMENT	17,000.00	17,000.00	0.00			6,346.82	9,832.22	42	
10-580-310	COMMUNICATIONS	3,500.00	3,500.00	0.00			57,118.28	53,702.04	634	
10-580-315	BONDS & NOTARY	300.00	300.00	0.00			129.50	170.50	43	
10-580-608	VEHICLE EXPENSE	20,000.00	20,000.00	2,964.81			16,565.65	6,399.16	68	
10-580-609	NEW VEHICLES	55,000.00	55,000.00	0.00			42,150.00	12,850.00	77	
10-580-616	VEHICLE GAS	43,000.00	43,000.00	2,228.47			21,088.40	19,683.13	54	
10-580-618	VEHICLE TIRES	0.00	0.00	0.00			0.00	0.00	00	

COUNTY SHERIFF										
661,674.00		661,674.00	168.38	461,577.37			199,928.25	70		

0585 FC LAW ENFORCEMENT CENTER										
10-585-105	LONGEVITY PAY	900.00	900.00	0.00			0.00	900.00	00	
10-585-110	SALARY - JAIL ADMINISTRATOR	0.00	0.00	0.00			4,088.75	4,088.75	00	
10-585-113	SALARY - DISPATCH SERGEANT FT	0.00	0.00	0.00			4,067.82	4,067.82	00	
10-585-142	SALARY - FULL TIME DISPATCHERS	208,916.00	208,916.00	0.00			91,073.98	117,842.02	44	
10-585-144	SALARY - PART TIME	0.00	0.00	0.00			0.00	0.00	00	
10-585-146	SALARY - OVERTIME DISPATCHERS	0.00	0.00	0.00			32,762.31	32,762.31	00	
10-585-160	SALARY - HOLIDAY PAY JAIL ADMIN	0.00	0.00	0.00			133.92	133.92	00	
10-585-161	SALARY - HOLIDAY PAY FT DISPATCH	0.00	0.00	0.00			7,750.62	7,750.62	00	
10-585-163	SALARY - HOLIDAY PAY DISPATCH SGT	20,000.00	20,000.00	0.00			10,714.15	19,799.12	01	
10-585-200	PICA EXPENSE	15,983.00	15,983.00	0.00			10,714.15	5,268.85	67	
10-585-202	TCDRS GROUP TERM LIFE	1,129.00	1,129.00	0.00			772.93	356.07	68	
10-585-205	RETIREMENT	17,194.00	17,194.00	0.00			11,528.49	5,665.51	67	
10-585-210	MEDICAL INSURANCE	66,556.00	66,556.00	0.00			28,856.56	37,699.44	43	
10-585-300	TRAVEL	2,000.00	2,000.00	0.00			906.05	1,093.95	45	
10-585-305	SUPPLIES	5,000.00	5,000.00	316.56			2,319.69	2,363.75	53	
10-585-310	COMMUNICATIONS	21,000.00	21,000.00	83.76			15,361.20	5,555.04	74	
10-585-313	INSPECTIONS & MAINTENANCE	7,000.00	7,000.00	40.00			4,838.22	2,121.78	70	
10-585-315	BONDS FOR EMPLOYEES	200.00	200.00	0.00			0.00	200.00	00	
10-585-320	COMPUTER SOFTWARE & MAINTENANCE	30,000.00	30,000.00	0.00			1,125.00	28,875.00	04	
10-585-325	CERT TRAINING FOR JAIL STAFF	1,500.00	1,500.00	287.00			40.00	1,173.00	22	
10-585-380	UTILITIES FOR JAIL CENTER	34,877.00	34,877.00	2,372.39			8,656.55	23,848.06	32	
10-585-385	JAIL CENTER REPAIRS	13,000.00	13,000.00	0.00			1,318.00	11,682.00	10	
10-585-604	NEW HIRE PSYCHIATRIC TESTING	3,500.00	3,500.00	0.00			3,075.70	424.30	88	
10-585-605	OUT OF COUNTY HOUSING	40,000.00	40,000.00	0.00			84,250.00	44,250.00	211	
10-585-612	INMATE EXPENSE	10,000.00	10,000.00	0.00			3,859.69	6,140.31	39	

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	YEAR-TO-DATE MONTH-TO-DATE	YEAR-TO-DATE MONTH-TO-DATE	CURRENT USED	BALANCE PCT
10-585-105	LONGEVITY PAY	900.00	900.00	0.00			0.00	900.00	00	
10-585-110	SALARY - JAIL ADMINISTRATOR	0.00	0.00	0.00			4,088.75	4,088.75	00	
10-585-113	SALARY - DISPATCH SERGEANT FT	0.00	0.00	0.00			4,067.82	4,067.82	00	
10-585-142	SALARY - FULL TIME DISPATCHERS	208,916.00	208,916.00	0.00			91,073.98	117,842.02	44	
10-585-144	SALARY - PART TIME	0.00	0.00	0.00			0.00	0.00	00	
10-585-146	SALARY - OVERTIME DISPATCHERS	0.00	0.00	0.00			32,762.31	32,762.31	00	
10-585-160	SALARY - HOLIDAY PAY JAIL ADMIN	0.00	0.00	0.00			133.92	133.92	00	
10-585-161	SALARY - HOLIDAY PAY FT DISPATCH	0.00	0.00	0.00			7,750.62	7,750.62	00	
10-585-163	SALARY - HOLIDAY PAY DISPATCH SGT	20,000.00	20,000.00	0.00			10,714.15	19,799.12	01	
10-585-200	PICA EXPENSE	15,983.00	15,983.00	0.00			10,714.15	5,268.85	67	
10-585-202	TCDRS GROUP TERM LIFE	1,129.00	1,129.00	0.00			772.93	356.07	68	
10-585-205	RETIREMENT	17,194.00	17,194.00	0.00			11,528.49	5,665.51	67	
10-585-210	MEDICAL INSURANCE	66,556.00	66,556.00	0.00			28,856.56	37,699.44	43	
10-585-300	TRAVEL	2,000.00	2,000.00	0.00			906.05	1,093.95	45	
10-585-305	SUPPLIES	5,000.00	5,000.00	316.56			2,319.69	2,363.75	53	
10-585-310	COMMUNICATIONS	21,000.00	21,000.00	83.76			15,361.20	5,555.04	74	
10-585-313	INSPECTIONS & MAINTENANCE	7,000.00	7,000.00	40.00			4,838.22	2,121.78	70	
10-585-315	BONDS FOR EMPLOYEES	200.00	200.00	0.00			0.00	200.00	00	
10-585-320	COMPUTER SOFTWARE & MAINTENANCE	30,000.00	30,000.00	0.00			1,125.00	28,875.00	04	
10-585-325	CERT TRAINING FOR JAIL STAFF	1,500.00	1,500.00	287.00			40.00	1,173.00	22	
10-585-380	UTILITIES FOR JAIL CENTER	34,877.00	34,877.00	2,372.39			8,656.55	23,848.06	32	
10-585-385	JAIL CENTER REPAIRS	13,000.00	13,000.00	0.00			1,318.00	11,682.00	10	
10-585-604	NEW HIRE PSYCHIATRIC TESTING	3,500.00	3,500.00	0.00			3,075.70	424.30	88	
10-585-605	OUT OF COUNTY HOUSING	40,000.00	40,000.00	0.00			84,250.00	44,250.00	211	
10-585-612	INMATE EXPENSE	10,000.00	10,000.00	0.00			3,859.69	6,140.31	39	

EFFECTIVE MONTH - 05

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0010 GENERAL FUND		EFFECTIVE MONTH - 05						
10-585-614	INMATE MEDICAL	5,000.00	5,000.00	0.00	26,979.07	0.00	21,979.07	540
10-585-625	LAW CENTER BUILDING INSURANCE	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
	FC LAW ENFORCEMENT CENTER.	523,755.00	523,755.00	3,099.71	344,679.58	0.00	175,975.71	66
0590 EXTENSION AGENT		=====						
10-590-100	SALARY - CEA-AG	18,783.00	18,783.00	0.00	10,320.00	0.00	8,463.00	55
10-590-109	SALARY - TRAVEL STIPEND	10,000.00	10,000.00	0.00	5,769.30	0.00	4,230.70	58
10-590-110	SALARY - ADMINISTRATIVE ASSISTANT	11,025.00	11,025.00	0.00	2,495.00	0.00	8,530.00	23
10-590-200	FICA EXPENSE	3,046.00	3,046.00	0.00	1,397.86	0.00	1,648.14	46
10-590-202	TCDRS GROUP TERM LIFE	227.00	227.00	0.00	13.48	0.00	213.52	06
10-590-205	RETIREMENT	32,377.00	32,377.00	0.00	205.33	0.00	32,171.67	01
10-590-305	SUPPLIES	2,750.00	2,750.00	200.00	262.19	0.00	2,287.81	17
10-590-642	STOCK SHOW EXPENSE	6,000.00	6,000.00	0.00	5,298.77	0.00	701.23	88
	EXTENSION AGENT	84,208.00	84,208.00	200.00	25,761.93	0.00	58,246.07	31
0600 APPRAISAL DISTRICT		=====						
10-600-644	APPRAISAL DISTRICT FEES	150,000.00	150,000.00	0.00	73,725.84	0.00	76,274.16	49
10-600-645	APPRAISAL DISTRICT TAX REPUND	0.00	0.00	0.00	0.00	0.00	0.00	
	APPRAISAL DISTRICT	150,000.00	150,000.00	0.00	73,725.84	0.00	76,274.16	49
0610 COUNTY COURT AT LAW		=====						
10-610-654	COUNTY COURT AT LAW JUDGE EXPENSE	8,200.00	8,200.00	0.00	0.00	0.00	8,200.00	00
	COUNTY COURT AT LAW	8,200.00	8,200.00	0.00	0.00	0.00	8,200.00	00
GENERAL FUND								
	INCOME TOTALS	4,327,492.00	4,327,492.00		4,385,731.35	20,377.76	58,239.35	101
	EXPENSE TOTALS	3,234,691.00	3,234,691.00	31,778.44	1,753,969.18	2,147.76	1,448,943.38	55

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0011 ROAD & BRIDGE PRECINCT 1		EFFECTIVE MONTH - 05						
11-611-625	NEW EQUIPMENT	0.00	0.00	0.00	69,207.79	0.00	69,207.79-	
11-611-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	4,380.58	21,637.96	0.00	8,981.46	74
11-611-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	4,950.00	3,599.11	0.00	3,450.89	71
11-611-725	TIRES & TUBES	8,000.00	8,000.00	0.00	2,648.89	0.00	5,351.11	33
11-611-745	PIPELINE REVENUE EXPENSE	3,000.00	3,000.00	0.00	2,452.00	0.00	548.00	82
11-611-748	RESERVE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	
EXPENSE ACCOUNTS		310,595.00	310,595.00	20,534.40	262,851.94	176.25	27,208.66	91
ROAD & BRIDGE PRECINCT 1								
INCOME TOTALS		264,413.00	264,413.00		311,728.08	1,153.84	47,315.08+	118
EXPENSE TOTALS		310,595.00	310,595.00	20,534.40	262,851.94	176.25	27,208.66	91

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0012 ROAD & BRIDGE PRECINCT 2		EFFECTIVE MONTH - 05						
0100 PRECINCT 2 CASH ACCOUNTS								
12-100-100	CFC: ROAD & BRIDGE PRECINCT 2				2,977.43-	1,536.64-	152,855.19	
12-100-185	DUE FROM I&S FUND				0.00	0.00	0.00	
12-100-186	DUE FROM GENERAL FUND				0.00	0.00	0.00	
12-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,453.61	
12-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	653.29-	
12-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
PRECINCT 2 CASH ACCOUNTS					2,977.43-	1,536.64-	155,655.51	
0312 REVENUE ACCOUNTS								
12-312-100	ADVALOREM TAXES	170,000.00	170,000.00		164,750.00	0.00	5,250.00	97
12-312-105	ROAD & BRIDGE	29,413.00	29,413.00		29,978.25	100.56	565.25+	102
12-312-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		34,656.03	1,053.28	13,343.97	72
12-312-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		13,640.87	0.00	359.13	97
12-312-125	I&S REVENUE FOR COMM DEB	58,452.00	58,452.00		0.00	0.00	58,452.00	00
12-312-130	LONG TERM FINANCING INCOME	0.00	0.00		44,207.79	0.00	44,207.79+	
12-312-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00	
12-312-145	RESERVE FEMA FUNDS	0.00	0.00		0.00	0.00	0.00	
12-312-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
12-312-155	RESERVE FUNDS	0.00	0.00		0.00	0.00	0.00	
12-312-160	SALE OF FIXED ASSETS	0.00	0.00		0.00	0.00	0.00	
12-312-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00	
12-312-170	INSURANCE PROCEEDS	0.00	0.00		0.00	0.00	0.00	
12-312-175	TRANSFER FROM ARPA FUNDS	0.00	0.00		23,732.65	0.00	23,732.65+	
12-312-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
12-312-185	PIPELINE INCOME	3,000.00	3,000.00		762.50	0.00	2,237.50	25
REVENUE ACCOUNTS		322,865.00	322,865.00	0.00	311,728.09	1,153.84	11,136.91	97
0612 EXPENSE ACCOUNTS								
12-612-100	SALARY - COMMISSIONER PCT 2	31,737.00	31,737.00	0.00	18,309.75	0.00	13,427.25	58
12-612-105	LONGEVITY PAY	750.00	750.00	0.00	0.00	0.00	750.00	00
12-612-109	SALARY - TRAVEL STIPEND	10,000.00	10,000.00	0.00	5,769.30	0.00	4,230.70	58
12-612-110	SALARY - ROAD FOREMAN	43,091.00	43,091.00	0.00	25,048.75	0.00	18,042.25	58
12-612-112	SALARY - ROAD HAND	36,168.00	36,168.00	0.00	20,856.00	0.00	15,312.00	58
12-612-115	PHONE ALLOWANCE	720.00	720.00	0.00	415.20	0.00	304.80	58
12-612-120	SALARY - OVERTIME & PART TIME	21,000.00	21,000.00	0.00	13,673.01	0.00	7,326.99	65
12-612-200	FICA EXPENSE	10,976.00	10,976.00	0.00	6,418.48	0.00	4,557.52	58
12-612-202	TCDRS GROUP TERM LIFE	755.00	755.00	0.00	464.56	0.00	290.44	62
12-612-205	RETIREMENT	11,808.00	11,808.00	0.00	6,919.02	0.00	4,888.98	59
12-612-210	MEDICAL INSURANCE	33,278.00	33,278.00	0.00	19,221.72	0.00	14,056.28	58
12-612-300	TRAVEL & SCHOOL	3,000.00	3,000.00	0.00	2,769.46	0.00	230.54	92
12-612-305	SUPPLIES	8,600.00	8,600.00	0.00	7,179.57	0.00	1,420.43	83
12-612-310	COMMUNICATIONS	500.00	500.00	0.00	265.93	37.99	234.07	53
12-612-315	BONDS	200.00	200.00	0.00	0.00	0.00	200.00	00
12-612-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	922.97	28,218.58	0.00	858.45	97
12-612-334	LAST YEARS BILLS	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-380	UTILITIES	4,000.00	4,000.00	116.00	1,253.58	0.00	2,630.42	34
12-612-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-622	DEBT SERVICE - EQUIPMENT PRINICPAL	56,868.00	56,868.00	0.00	56,426.72	0.00	441.28	99
12-612-624	DEBT SERVICE - EQUIPMENT INTEREST	1,584.00	1,584.00	0.00	2,076.51	0.00	492.51-	131

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0012 ROAD & BRIDGE PRECINCT 2						EFFECTIVE MONTH - 05		
12-612-625	NEW EQUIPMENT	0.00	0.00	0.00	69,207.79	0.00	69,207.79	-
12-612-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	3,565.26	21,275.06	0.00	10,159.68	71
12-612-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	2,160.00	5,429.16	0.00	4,410.84	63
12-612-725	TIRES & TUBES	8,000.00	8,000.00	0.00	3,317.00	0.00	4,683.00	41
12-612-740	FEMA RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-745	PIPELINE REVENUE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
12-612-748	RESERVE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	
EXPENSE ACCOUNTS		360,035.00	360,035.00	6,764.23	314,515.15	37.99	38,755.62	89
ROAD & BRIDGE PRECINCT 2								
INCOME TOTALS		322,865.00	322,865.00		311,728.09	1,153.84	11,136.91	97
EXPENSE TOTALS		360,035.00	360,035.00	6,764.23	314,515.15	37.99	38,755.62	89

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0013 ROAD & BRIDGE PRECINCT 3		EFFECTIVE MONTH - 05						
0100 PRECINCT 3 CASH ACCOUNTS								
=====								
13-100-100	CFC: ROAD & BRIDGE PRECINCT 3				1,171.79	1,814.28-	320,229.64	
13-100-185	DUE FROM I&S FUND				0.00	0.00	0.00	
13-100-186	DUE TO GENERAL FUND				0.00	0.00	0.00	
13-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	3,453.61	
13-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	653.29-	
13-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
PRECINCT 3 CASH ACCOUNTS					1,171.79	1,814.28-	323,029.96	
0313 REVENUE ACCOUNTS								
=====								
13-313-100	ADVALOREM TAXES	170,000.00	170,000.00		164,750.00	0.00	5,250.00	97
13-313-105	ROAD & BRIDGE	29,413.00	29,413.00		29,978.21	100.56	565.21+	102
13-313-110	MOTOR VEHICLE REGISTRATION	48,000.00	48,000.00		34,656.06	1,053.28	13,343.94	72
13-313-120	GROSS WEIGHT AND AXLE FEES	14,000.00	14,000.00		13,640.87	0.00	359.13	97
13-313-125	I&S REVENUE FOR COMM DEB	54,484.00	54,484.00		0.00	0.00	54,484.00	00
13-313-130	LONG TERM FINANCING INCOME	0.00	0.00		44,207.78	0.00	44,207.78+	
13-313-140	BRIDGE REPAIR INSURANCE	0.00	0.00		0.00	0.00	0.00	
13-313-145	RESERVE FEMA FUNDS	0.00	0.00		0.00	0.00	0.00	
13-313-150	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
13-313-155	RESERVE FUNDS	0.00	0.00		0.00	0.00	0.00	
13-313-160	SALE OF FIXED ASSETS	0.00	0.00		0.00	0.00	0.00	
13-313-165	RESERVE CERTZ FUNDS	0.00	0.00		0.00	0.00	0.00	
13-313-170	INSURANCE PROCEEDS	0.00	0.00		5,041.86	0.00	5,041.86+	
13-313-175	TRANSFER FROM ARPA FUNDS	0.00	0.00		23,732.65	0.00	23,732.65+	
13-313-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
13-313-185	PIPELINE INCOME	3,000.00	3,000.00		762.50	0.00	2,237.50	25
REVENUE ACCOUNTS		318,897.00	318,897.00	0.00	316,769.93	1,153.84	2,127.07	99
0613 EXPENSE ACCOUNTS								
=====								
13-613-100	SALARY - COMMISSIONER PCT 3	31,737.00	31,737.00	0.00	18,309.76	0.00	13,427.24	58
13-613-105	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	
13-613-109	SALARY - TRAVEL STIPEND	10,000.00	10,000.00	0.00	5,769.26	0.00	4,230.74	58
13-613-110	SALARY - ROAD FOREMAN	43,091.00	43,091.00	0.00	24,852.00	0.00	18,239.00	58
13-613-112	SALARY - ROAD HAND	36,168.00	36,168.00	0.00	20,856.00	0.00	15,312.00	58
13-613-115	PHONE ALLOWANCE	720.00	720.00	0.00	415.20	0.00	304.80	58
13-613-120	SALARY - OVERTIME & PART TIME	21,000.00	21,000.00	0.00	14,145.04	0.00	6,854.96	67
13-613-200	FICA EXPENSE	10,918.00	10,918.00	0.00	6,424.84	0.00	4,493.16	59
13-613-202	TCDRS GROUP TERM LIFE	771.00	771.00	0.00	465.33	0.00	305.67	60
13-613-205	RETIREMENT	11,746.00	11,746.00	0.00	6,941.64	0.00	4,804.36	59
13-613-210	MEDICAL INSURANCE	33,278.00	33,278.00	0.00	19,679.38	0.00	13,598.62	59
13-613-300	TRAVEL & SCHOOL	3,000.00	3,000.00	0.00	1,275.56	0.00	1,724.44	43
13-613-305	SUPPLIES	8,600.00	8,600.00	557.19	8,484.68	0.00	441.87-	105
13-613-310	COMMUNICATIONS	500.00	500.00	41.88	140.71	0.00	317.41	37
13-613-315	BONDS	200.00	200.00	0.00	177.50	0.00	22.50	89
13-613-320	REPAIRS & MAINTENANCE	30,000.00	30,000.00	1,583.78	31,732.03	0.00	3,315.81-	111
13-613-334	LAST YEARS BILLS	0.00	0.00	0.00	0.00	0.00	0.00	
13-613-380	UTILITIES	4,000.00	4,000.00	38.00	797.88	81.00	3,164.12	21
13-613-620	CAPITAL OUTLAY UNIT COST	0.00	0.00	0.00	0.00	0.00	0.00	
13-613-622	DEBT SERVICE - EQUIPMENT PRINCIPAL	52,974.00	52,974.00	0.00	52,888.13	0.00	85.87	100
13-613-624	DEBT SERVICE - EQUIPMENT INTEREST	1,510.00	1,510.00	0.00	1,519.46	0.00	9.46-	101

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0013 ROAD & BRIDGE PRECINCT 3							EFFECTIVE MONTH - 05	
13-613-625	NEW EQUIPMENT	0.00	0.00	0.00	69,207.78	0.00	69,207.78	-
13-613-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	2,052.27	16,117.51	0.00	16,830.22	52
13-613-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	0.00	7,847.24	0.00	4,152.76	65
13-613-725	TIRES & TUBES	8,000.00	8,000.00	3,127.00	1,396.00	0.00	3,477.00	57
13-613-745	PIPELINE REVENUE EXPENSE	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
13-613-748	RESERVE FUNDS	0.00	0.00	0.00	6,450.00	0.00	6,450.00	-
EXPENSE ACCOUNTS		358,213.00	358,213.00	7,400.12	315,892.93	81.00	34,919.95	90
ROAD & BRIDGE PRECINCT 3								
INCOME TOTALS		318,897.00	318,897.00		316,769.93	1,153.84	2,127.07	99
EXPENSE TOTALS		358,213.00	358,213.00	7,400.12	315,892.93	81.00	34,919.95	90

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT	
REPORTING FUND: 0014 ROAD & BRIDGE PRECINCT 4								EFFECTIVE MONTH - 05	
14-614-625	NEW EQUIPMENT	0.00	0.00	0.00	69,207.78	0.00	69,207.78-		
14-614-700	DIESEL, OIL, AND GASOLINE	35,000.00	35,000.00	3,141.42	18,355.91	0.00	13,502.67	61	
14-614-705	ROAD MATERIAL & CONSTRUCTION	12,000.00	12,000.00	2,820.00	987.00	0.00	8,193.00	32	
14-614-725	TIRES & TUBES	8,000.00	8,000.00	0.00	3,621.32	0.00	4,378.68	45	
14-614-740	FEMA RESERVE	0.00	0.00	0.00	0.00	0.00	0.00		
14-614-745	PIPELINE REVENUE EXPENSE	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00	
14-614-748	RESERVE FUNDS	0.00	0.00	40,000.00-	58,777.42	920.00	18,777.42-		
EXPENSE ACCOUNTS		303,009.00	303,009.00	30,894.32-	285,112.04	1,055.02	48,791.28	84	
ROAD & BRIDGE PRECINCT 4									
INCOME TOTALS		264,413.00	264,413.00		329,549.43	1,153.84	65,136.43+	125	
EXPENSE TOTALS		303,009.00	303,009.00	30,894.32-	285,112.04	1,055.02	48,791.28	84	

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0020 JAIL BOND I&S FUND							EFFECTIVE MONTH - 05	
0100 JAIL BOND I&S CASH								
20-100-190	I&S ACCOUNT JAIL BOND				214,686.53	2,073.75	538,460.52	
20-100-280	DELINQUENT TAXES RECEIVABLE				0.00	0.00	33,141.00	
20-100-285	ALLOWANCE-UNCOLLECTABLE TAXES				0.00	0.00	6,268.94	
20-100-290	DUE FROM APPRAISAL DISTRICT				0.00	0.00	0.00	
20-100-295	DUE FROM GENERAL FUND				0.00	0.00	0.00	
	JAIL BOND I&S CASH				214,686.53	2,073.75	565,332.58	
0315 JAIL BOND I&S REVENUE								
20-315-100	JAIL BOND I&S TAXES	464,594.00	464,594.00		612,826.67	2,073.75	148,232.67	132
20-315-180	JAIL BOND I&S TAXES INTEREST	12,000.00	12,000.00		11,519.24	0.00	480.76	96
	JAIL BOND I&S REVENUE	476,594.00	476,594.00	0.00	624,345.91	2,073.75	147,751.91	131
0615 JAIL BOND I&S EXPENSE								
20-615-622	JAIL BOND PAYMENT PRINCIPAL	350,000.00	350,000.00	0.00	350,000.00	0.00	0.00	100
20-615-624	JAIL BOND PAYMENT INTEREST	114,594.00	114,594.00	0.00	59,484.38	0.00	55,109.62	52
20-615-625	JAIL BOND WIRE TRANSFER CHARGE	400.00	400.00	0.00	175.00	0.00	225.00	44
	JAIL BOND I&S EXPENSE	464,994.00	464,994.00	0.00	409,659.38	0.00	55,334.62	88
	JAIL BOND I&S FUND							
	INCOME TOTALS	476,594.00	476,594.00		624,345.91	2,073.75	147,751.91	131
	EXPENSE TOTALS	464,994.00	464,994.00	0.00	409,659.38	0.00	55,334.62	88

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0021 LATERAL ROAD PRECINCT 1		EFFECTIVE MONTH - 05						
0100 LATERAL ROAD PCT1 CASH ACCT								
=====								
21-100-100	CFC: LATERAL ROAD PRECINCT 1				873.41	0.00	4,298.33	
LATERAL ROAD PCT1 CASH ACCT					873.41	0.00	4,298.33	
0321 LATERAL ROAD PCT1 REVENUE								
=====								
21-321-190	LATERAL STATE ROAD FUND PCT1	5,000.00	5,000.00		4,873.41	0.00	126.59	97
LATERAL ROAD PCT1 REVENUE		5,000.00	5,000.00	0.00	4,873.41	0.00	126.59	97
0621 LATERAL ROAD PCT1 EXPENSE								
=====								
21-621-700	DIESEL, OIL, AND GASOLINE	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00	100
21-621-705	ROAD MATERIAL & CONSTRUCTION	2,500.00	2,500.00	0.00	1,500.00	0.00	1,000.00	60
LATERAL ROAD PCT1 EXPENSE		5,000.00	5,000.00	0.00	4,000.00	0.00	1,000.00	80
LATERAL ROAD PRECINCT 1								
	INCOME TOTALS	5,000.00	5,000.00		4,873.41	0.00	126.59	97
	EXPENSE TOTALS	5,000.00	5,000.00	0.00	4,000.00	0.00	1,000.00	80

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0022 LATERAL ROAD PRECINCT 2							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT2 CASH ACCT								
=====								
22-100-100	CFC: LATERAL ROAD PRECINCT 2				4,873.41	0.00	9,037.73	

	LATERAL ROAD PCT2 CASH ACCT				4,873.41	0.00	9,037.73	
0322 LATERAL ROAD PCT2 REVENUE								
=====								
22-322-190	LATERAL STATE ROAD FUND PCT2	5,000.00	5,000.00		4,873.41	0.00	126.59	97

	LATERAL ROAD PCT2 REVENUE	5,000.00	5,000.00	0.00	4,873.41	0.00	126.59	97
0622 LATERAL ROAD PCT2 EXPENSE								
=====								
22-622-700	DIESEL, OIL, AND GASOLINE	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
22-622-705	ROAD MATERIAL & CONSTRUCTION	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00

	LATERAL ROAD PCT2 EXPENSE	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
LATERAL ROAD PRECINCT 2								
	INCOME TOTALS	5,000.00	5,000.00		4,873.41	0.00	126.59	97
	EXPENSE TOTALS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0023 LATERAL ROAD PRECINCT 3							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT3 CASH ACCT								
=====								
23-100-100	CFC: LATERAL ROAD PRECINCT 3				3,464.19	0.00	8,228.21	

	LATERAL ROAD PCT3 CASH ACCT				3,464.19	0.00	8,228.21	
0323 LATERAL ROAD PCT3 REVENUE								
=====								
23-323-190	LATERAL STATE ROAD FUND PCT3	5,000.00	5,000.00		4,873.42	0.00	126.58	97

	LATERAL ROAD PCT3 REVENUE	5,000.00	5,000.00	0.00	4,873.42	0.00	126.58	97
0623 LATERAL ROAD PCT3 EXPENSE								
=====								
23-623-700	DIESEL, OIL, AND GASOLINE	2,500.00	2,500.00	0.00	1,409.23	0.00	1,090.77	56
23-623-705	ROAD MATERIAL & CONSTRUCTION	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00

	LATERAL ROAD PCT3 EXPENSE	5,000.00	5,000.00	0.00	1,409.23	0.00	3,590.77	28
LATERAL ROAD PRECINCT 3								
	INCOME TOTALS	5,000.00	5,000.00		4,873.42	0.00	126.58	97
	EXPENSE TOTALS	5,000.00	5,000.00	0.00	1,409.23	0.00	3,590.77	28

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0024 LATERAL ROAD PRECINCT 4							EFFECTIVE MONTH - 05	
0100 LATERAL ROAD PCT4 CASH ACCT								
=====								
24-100-100	CFC: LATERAL ROAD PRECINCT 4				2,373.42	0.00	2,216.08	

	LATERAL ROAD PCT4 CASH ACCT				2,373.42	0.00	2,216.08	
0324 LATERAL ROAD PCT4 REVENUE								
=====								
24-324-190	LATERAL STATE ROAD FUND PCT4	5,000.00	5,000.00		4,873.42	0.00	126.58	97

	LATERAL ROAD PCT4 REVENUE	5,000.00	5,000.00	0.00	4,873.42	0.00	126.58	97
0624 LATERAL ROAD PCT4 EXPENSE								
=====								
24-624-700	DIESEL, OIL, AND GASOLINE	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00	100
24-624-705	ROAD MATERIAL & CONSTRUCTION	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00

	LATERAL ROAD PCT4 EXPENSE	5,000.00	5,000.00	0.00	2,500.00	0.00	2,500.00	50
LATERAL ROAD PRECINCT 4								
	INCOME TOTALS	5,000.00	5,000.00		4,873.42	0.00	126.58	97
	EXPENSE TOTALS	5,000.00	5,000.00	0.00	2,500.00	0.00	2,500.00	50

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0026 IT YEARLY SERVICES		EFFECTIVE MONTH - 05						
0100 IT YEARLY SERVICES CASH								
=====								
26-100-100	IT YEARLY SERVICES CASH ACCOUNT				92,243.28-	303.92-	759,660.70-	

	IT YEARLY SERVICES CASH				92,243.28-	303.92-	759,660.70-	
0330 IT YEARLY SERVICES REVENUE								
=====								
26-330-185	IT YEARLY REVENUE	0.00	0.00		0.00	0.00	0.00	

	IT YEARLY SERVICES REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	
0660 IT YEARLY SERVICES EXPENSE								
=====								
26-660-598	LEASE INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-599	LEASE PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-600	COPIERS & PRINTERS	30,000.00	30,000.00	2,795.60	18,999.41	0.00	8,204.99	73
26-660-601	BACKUP & DISASTER	18,000.00	18,000.00	1,815.00	16,679.70	0.00	494.70	103
26-660-602	CORE FIREWALL	4,176.00	4,176.00	220.00	2,180.00	0.00	1,776.00	57
26-660-603	LEC NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-604	CH NETWORK	7,200.00	7,200.00	600.00	4,200.00	0.00	2,400.00	67
26-660-605	LEC SECURITY SOFTWARE	11,000.00	11,000.00	1,203.60	8,017.20	0.00	1,779.20	84
26-660-606	CH SECURITY SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-607	NEW SECURE EMAIL	8,400.00	8,400.00	532.00	4,046.00	0.00	3,822.00	55
26-660-608	EXISTING HOST TAC WEBSITE	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
26-660-609	OFFICE 365	4,500.00	4,500.00	375.00	2,675.00	0.00	1,450.00	68
26-660-610	ADOBE PDF SOFTWARE	2,106.00	2,106.00	253.71	1,725.16	0.00	127.13	94
26-660-611	LEC MONITOR GENERATOR	1,680.00	1,680.00	0.00	0.00	0.00	1,680.00	00
26-660-612	EST BACKUP INTERNET	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-613	INTERNET FOR PATROL CARS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-614	INTERNET FOR SENIOR CITIZENS	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-615	INTERNET SERVICE PROVIDER	15,000.00	15,000.00	292.00	9,302.53	303.92	5,405.47	64
26-660-616	PHONE LINE COST	0.00	0.00	0.00	0.00	0.00	0.00	
26-660-617	SPARE SUPPLIES KEPT ON SITE	3,500.00	3,500.00	0.00	178.56	0.00	3,321.44	05
26-660-618	SUPPORT FOR IT SYSTEMS	30,000.00	30,000.00	3,200.00	22,400.00	0.00	4,400.00	85
26-660-619	IT UPDATES FOR 2025	146,000.00	146,000.00	0.00	1,839.72	0.00	144,160.28	01

	IT YEARLY SERVICES EXPENSE	283,562.00	283,562.00	11,286.91	92,243.28	303.92	180,031.81	37
IT YEARLY SERVICES								
	INCOME TOTALS	0.00	0.00		0.00	0.00	0.00	
	EXPENSE TOTALS	283,562.00	283,562.00	11,286.91	92,243.28	303.92	180,031.81	37

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0029 COUNTY COURT REPORTER FUND							EFFECTIVE MONTH - 05	
0100 COUNTY COURT REPORTER CASH								
=====								
29-100-100	COUNTY COURT REPORTER CASH				1,161.33	0.00	5,366.08	
29-100-230	DISTRICT CLERK CC				100.00	0.00	25.00	
29-100-231	COUNTY CLERK CC				100.00	25.00	100.00	

	COUNTY COURT REPORTER CASH				1,161.33	25.00	5,491.08	
0390 COUNTY COURT REPORTER REVENUE								
=====								
29-390-390	DIST & COUNTY CLERK COURT REPORTER	1,178.00	1,178.00		1,161.33	25.00	16.67	99

	COUNTY COURT REPORTER REVENUE	1,178.00	1,178.00	0.00	1,161.33	25.00	16.67	99
0690 COUNTY COURT REPORTER EXPENSE								
=====								
29-690-395	COUNTY COURT REPORTER EXPENSE	1,178.00	1,178.00	0.00	0.00	0.00	1,178.00	00

	COUNTY COURT REPORTER EXPENSE	1,178.00	1,178.00	0.00	0.00	0.00	1,178.00	00
COUNTY COURT REPORTER FUND								
	INCOME TOTALS	1,178.00	1,178.00		1,161.33	25.00	16.67	99
	EXPENSE TOTALS	1,178.00	1,178.00	0.00	0.00	0.00	1,178.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0030 COURT RECORDS PRESERVATION FUND							EFFECTIVE MONTH - 05	
0100 COURT RECORDS PRESERVATION CASH								
=====								
30-100-100	CFC: COURT RECORDS PRES CASH				80.00	0.00	6,752.67	
30-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
30-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	
					80.00	0.00	6,752.67	
0330 COURT RECORDS PRESERV REVENUE								
=====								
30-330-730	C&D RECORDS PRESERVATION FEES	75.00	75.00		80.00	0.00	5.00+	107
					80.00	0.00	5.00+	107
0730 COURT RECORDS PRESERV EXPENSE								
=====								
30-730-730	COURT RECORDS PRESERV EXPENSE	75.00	75.00	0.00	0.00	0.00	75.00	00
					0.00	0.00	75.00	00
COURT RECORDS PRESERVATION FUND								
INCOME TOTALS		75.00	75.00		80.00	0.00	5.00+	107
EXPENSE TOTALS		75.00	75.00	0.00	0.00	0.00	75.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0031 COUNTY JURY FUND							EFFECTIVE MONTH - 05	
0100 COUNTY JURY FUND CASH								
=====								
31-100-100	COUNTY JURY FUND CASH				468.44	0.00	2,152.20	
31-100-230	DISTRICT CLERK CC				40.00	0.00	10.00	
31-100-231	COUNTY CLERK CC				40.00	10.00	40.00	

	COUNTY JURY FUND CASH				468.44	10.00	2,202.20	
0380 COUNTY JURY REVENUE ACCOUNTS								
=====								
31-380-380	COUNTY CLERK JURY FEES	220.00	220.00		163.78	10.00	56.22	74
31-380-385	DISTRICT CLERK JURY FEES	240.00	240.00		304.66	0.00	64.66	127

	COUNTY JURY REVENUE ACCOUNTS	460.00	460.00	0.00	468.44	10.00	8.44	102
0680 COUNTY JURY EXPENSE ACCOUNTS								
=====								
31-680-680	COUNTY JURY EXPENSE	460.00	460.00	0.00	0.00	0.00	460.00	00

	COUNTY JURY EXPENSE ACCOUNTS	460.00	460.00	0.00	0.00	0.00	460.00	00
COUNTY JURY FUND								
	INCOME TOTALS	460.00	460.00		468.44	10.00	8.44	102
	EXPENSE TOTALS	460.00	460.00	0.00	0.00	0.00	460.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0033 C&D COURT TECHNOLOGY FUND							EFFECTIVE MONTH - 05	
0100 C&D COURT TECHNOLOGY CASH ACCT								
=====								
33-100-100	CFC: C&D COURT TECHNOLOGY FUND				33.71	0.00	893.10	
33-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
33-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	
					33.71	0.00	893.10	
0333 C&D COURT TECHNOLOGY REVENUE								
=====								
33-333-180	C&D COURT INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
33-333-733	C&D COURT TECH FEES	20.00	20.00		33.71	0.00	13.71+	169
					33.71	0.00	13.71+	169
0733 C&D COURT TECHNOLOGY EXPENSE								
=====								
33-733-733	C&D COURT TECH EXPENSES	20.00	20.00	0.00	0.00	0.00	20.00	00
					0.00	0.00	20.00	00
C&D COURT TECHNOLOGY FUND								
INCOME TOTALS		20.00	20.00		33.71	0.00	13.71+	169
EXPENSE TOTALS		20.00	20.00	0.00	0.00	0.00	20.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0035 TIF GRANT FUND						EFFECTIVE MONTH - 05		
	PAYROLL EXPENSE PCT#3	0.00	0.00	0.00	0.00	0.00	0.00	
0604 PAYROLL EXPENSE PCT#4								
=====								
35-604-113	SALARY - TIF GRANT PART TIME-PCT#4	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-114	SALARY - TIF GRANT FULL TIME-PCT#4	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-200	TIF GRANT FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-202	TIF GRANT TDCRS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-205	TIF GRANT RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
35-604-210	TIF GRANT MEDICAL INS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	

	PAYROLL EXPENSE PCT#4	0.00	0.00	0.00	0.00	0.00	0.00	
TIF GRANT FUND								
	INCOME TOTALS	0.00	92,743.55		0.00	0.00	92,743.55	00
	EXPENSE TOTALS	0.00	92,743.55	489.95-	14,401.86	0.00	78,831.64	15

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0036 DISTRICT COURT RECORDS TECH FUND							EFFECTIVE MONTH - 05	
0100 DIST COURT RECORDS TECH CASH								
=====								
36-100-100	CFC: DIST COURT RECORDS TECH FUND				0.00	0.00	5,731.71	
36-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
DIST COURT RECORDS TECH CASH							0.00	0.00
0336 DIST COURT RECORDS TECH REVENUE								
=====								
36-336-180	DIST COURT REC TECH INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
36-336-736	DIST COURT REC TECH FEES	50.00	50.00		0.00	0.00	50.00	00
DIST COURT RECORDS TECH REVENUE							50.00	0.00
0736 DIST COURT RECORDS TECH EXPENSE								
=====								
36-736-736	DIST COURT REC TECH EXPENSES	50.00	50.00	0.00	0.00	0.00	50.00	00
DIST COURT RECORDS TECH EXPENSE							50.00	0.00
DISTRICT COURT RECORDS TECH FUND								
INCOME TOTALS		50.00	50.00		0.00	0.00	50.00	00
EXPENSE TOTALS		50.00	50.00	0.00	0.00	0.00	50.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0040 ELECTION SERVICE CONTRACT FUND							EFFECTIVE MONTH - 05	
0100 ELECTION SERVICE CASH ACCOUNT								
=====								
40-100-100	CFC: ELECTION SERVICES CONT FUND				479.44	0.00	3,411.88	

	ELECTION SERVICE CASH ACCOUNT				479.44	0.00	3,411.88	
0340 ELECTION SERVICE REVENUE								
=====								
40-340-180	ELECTION SERVICE INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
40-340-740	ELECTION SERVICE REVENUE	500.00	500.00		807.74	0.00	307.74+	162

	ELECTION SERVICE REVENUE	500.00	500.00	0.00	807.74	0.00	307.74+	162
0740 ELECTION SERVICE EXPENSE								
=====								
40-740-740	ELECTION SERVICE EXPENSES	500.00	500.00	0.00	328.30	0.00	171.70	66

	ELECTION SERVICE EXPENSE	500.00	500.00	0.00	328.30	0.00	171.70	66
ELECTION SERVICE CONTRACT FUND								
	INCOME TOTALS	500.00	500.00		807.74	0.00	307.74+	162
	EXPENSE TOTALS	500.00	500.00	0.00	328.30	0.00	171.70	66

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0042 ELECTIONS DEPT FUND							EFFECTIVE MONTH - 05	
0100 ELECTIONS DEPT CASH								
=====								
42-100-100	ELECTIONS CASH ACCOUNT				35,585.95-	612.00-	276,755.04-	

	ELECTIONS DEPT CASH				35,585.95-	612.00-	276,755.04-	
0342 ELECTIONS DEPT REVENUE								
=====								
42-342-342	FEES FOR HOLDING ELECTIONS	7,300.00	7,300.00		8,077.34	0.00	777.34+	111

	ELECTIONS DEPT REVENUE	7,300.00	7,300.00	0.00	8,077.34	0.00	777.34+	111
0720 ELECTIONS DEPT EXPENSE								
=====								
42-720-110	ELECTION CLERK	33,642.00	33,642.00	0.00	19,404.00	0.00	14,238.00	58
42-720-111	EV EXTENDED HOURS	3,000.00	3,000.00	0.00	3,214.46	0.00	214.46-	107
42-720-120	ELECTION CLERK OVERTIME	2,000.00	2,000.00	0.00	885.49	0.00	1,114.51	44
42-720-200	FICA EXPENSE	2,574.00	2,574.00	0.00	1,765.84	0.00	808.16	69
42-720-202	TCDRS GROUP TERM LIFE	182.00	182.00	0.00	115.02	0.00	66.98	63
42-720-205	RETIRMENT EXPENSE	2,769.00	2,769.00	0.00	1,710.71	0.00	1,058.29	62
42-720-210	MEDICAL INSURANCE PAYABLE	11,093.00	11,093.00	0.00	6,407.24	0.00	4,685.76	58
42-720-305	SUPPLIES & BALLOTS	6,500.00	6,500.00	0.00	971.83	0.00	5,528.17	15
42-720-330	PROGRAMMING	8,000.00	8,000.00	0.00	3,459.88	0.00	4,540.12	43
42-720-345	CONTRACTS	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	00
42-720-435	JUDGES & CLERKS	15,000.00	15,000.00	0.00	5,665.40	0.00	9,334.60	38

	ELECTIONS DEPT EXPENSE	98,760.00	98,760.00	0.00	43,599.87	0.00	55,160.13	44
ELECTIONS DEPT FUND								
	INCOME TOTALS	7,300.00	7,300.00		8,077.34	0.00	777.34+	111
	EXPENSE TOTALS	98,760.00	98,760.00	0.00	43,599.87	0.00	55,160.13	44

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0044 COURT FACILITY FEE FUND							EFFECTIVE MONTH - 05	
0100 COURT FACILITY CASH FUND								
=====								
44-100-100	COURT FACILITY CASH ACCOUNT				920.00	0.00	4,180.00	
44-100-230	DISTRICT CLERK CC ACCOUNT				80.00-	0.00	20.00	
44-100-231	COUNTY CLERK CC ACCOUNT				80.00	20.00	80.00	
44-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	COURT FACILITY CASH FUND				920.00	20.00	4,280.00	
0344 COURT FACILITY REVENUE ACCOUNTS								
=====								
44-344-744	COURT FACILITY INCOME	860.00	860.00		920.00	20.00	60.00+	107

	COURT FACILITY REVENUE ACCOUNTS	860.00	860.00	0.00	920.00	20.00	60.00+	107
0744 EXPENSE ACCOUNTS								
=====								
44-744-749	COURT FACILITY FEE	860.00	860.00	0.00	0.00	0.00	860.00	00

	EXPENSE ACCOUNTS	860.00	860.00	0.00	0.00	0.00	860.00	00
COURT FACILITY FEE FUND								
	INCOME TOTALS	860.00	860.00		920.00	20.00	60.00+	107
	EXPENSE TOTALS	860.00	860.00	0.00	0.00	0.00	860.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0045 LANGUAGE ACCESS FUND							EFFECTIVE MONTH - 05	
0100 LANGUAGE ACCESS CASH								
=====								
45-100-100	LANGUAGE ACCESS CASH FUND				231.00	6.00	1,026.91	
45-100-230	DISTRICT CLERK CC ACCOUNT				12.00	0.00	3.00	
45-100-231	COUNTY CLERK CC ACCOUNT				12.00	3.00	12.00	
45-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	LANGUAGE ACCESS CASH				231.00	9.00	1,041.91	
0345 LANGUAGE ACCESS REVENUE								
=====								
45-345-745	LANGUAGE ACCESS FEE REVENUE	207.00	207.00		231.00	9.00	24.00+	112

	LANGUAGE ACCESS REVENUE	207.00	207.00	0.00	231.00	9.00	24.00+	112
0745 LANGUAGE ACCESS EXPENSE								
=====								
45-745-750	LANGUAGE ACCESS FUND EXPENSE	207.00	207.00	0.00	0.00	0.00	207.00	00

	LANGUAGE ACCESS EXPENSE	207.00	207.00	0.00	0.00	0.00	207.00	00
LANGUAGE ACCESS FUND								
	INCOME TOTALS	207.00	207.00		231.00	9.00	24.00+	112
	EXPENSE TOTALS	207.00	207.00	0.00	0.00	0.00	207.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0046 COUNTY DISPUTE RESOLUTION FUND							EFFECTIVE MONTH - 05	
0100 COUNTY DISPUTE RESOLUTION CASH								
=====								
46-100-100	COUNTY DISPUTE RESOLUTION FUND				845.00	10.00	3,908.99	
46-100-230	DISTRICK CLERK CC ACCOUNT				60.00-	0.00	15.00	
46-100-231	COUNTY CLERK CC ACCOUNT				60.00	15.00	60.00	
46-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	COUNTY DISPUTE RESOLUTION CASH				845.00	25.00	3,983.99	
0346 COUNTY DISPUTE RESOLUTION REVENUE								
=====								
46-346-746	COUNTY DISPUTE FEE	775.00	775.00		845.00	25.00	70.00+	109

	COUNTY DISPUTE RESOLUTION REVENUE	775.00	775.00	0.00	845.00	25.00	70.00+	109
0746 COUNTY DISPUTE RESOLUTION EXPENSE								
=====								
46-746-756	COUNTY DISPUTE EXPENSE	775.00	775.00	0.00	0.00	0.00	775.00	00

	COUNTY DISPUTE RESOLUTION EXPENSE	775.00	775.00	0.00	0.00	0.00	775.00	00
COUNTY DISPUTE RESOLUTION FUND								
	INCOME TOTALS	775.00	775.00		845.00	25.00	70.00+	109
	EXPENSE TOTALS	775.00	775.00	0.00	0.00	0.00	775.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0048 COURT INITIATED GUARDIANSHIP							EFFECTIVE MONTH - 05	
0100 COURT INITIATED GUARDIAN CASH AC								
=====								
48-100-100	COURT INITIATED GUARDIAN CASH				360.00	0.00	6,430.00	
48-100-230	DISRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
48-100-231	COUNTY CLERK CC ACCOUNT				120.00	30.00	220.00	
48-100-232	JP CC ACCOUNT				0.00	0.00	0.00	

	COURT INITIATED GUARDIAN CASH AC				480.00	30.00	6,650.00	
0348 COURT INITIATED GUARDIAN REVENUE								
=====								
48-348-348	COURT-INITIATED GUARDIANSHIP FEE	630.00	630.00		480.00	30.00	150.00	76

	COURT INITIATED GUARDIAN REVENUE	630.00	630.00	0.00	480.00	30.00	150.00	76
0748 COURT INITIATED GUARDIAN EXPENSE								
=====								
48-748-758	COURT INTITIATED GUARDIAN EXPENSE	630.00	630.00	0.00	0.00	0.00	630.00	00

	COURT INITIATED GUARDIAN EXPENSE	630.00	630.00	0.00	0.00	0.00	630.00	00
COURT INITIATED GUARDIANSHIP								
	INCOME TOTALS	630.00	630.00		480.00	30.00	150.00	76
	EXPENSE TOTALS	630.00	630.00	0.00	0.00	0.00	630.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0050 COUNTY CLERK ARCHIVES FUND							EFFECTIVE MONTH - 05	
0100 COUNTY CLERK ARCHIVES CASH								
=====								
50-100-100	CFC: COUNTY CLERK ARCHIVES FUND				5,072.88	339.37	155,878.11	
50-100-231	COUNTY CLERK CC ACCOUNT				230.00	20.00	330.00	

	COUNTY CLERK ARCHIVES CASH				5,302.88	359.37	156,208.11	
0350 COUNTY CLERK ARCHIVES REVENUE								
=====								
50-350-180	INTEREST EARNED	5,000.00	5,000.00		3,813.56	0.00	1,186.44	76
50-350-750	COUNTY CLERK ARCHIVE FEES	20,000.00	20,000.00		13,050.00	700.00	6,950.00	65

	COUNTY CLERK ARCHIVES REVENUE	25,000.00	25,000.00	0.00	16,863.56	700.00	8,136.44	67
0750 COUNTY CLERK ARCHIVES EXPENSE								
=====								
50-750-110	COUNTY CLERK ADMIN ASSISTANT	15,435.00	15,435.00	0.00	8,250.00	0.00	7,185.00	53
50-750-200	FICA EXPENSE	1,181.00	1,181.00	0.00	631.13	0.00	549.87	53
50-750-202	TCDRS GROUP TERM LIFE	84.00	84.00	0.00	45.15	0.00	38.85	54
50-750-205	RETIREMENT EXPENSE	1,271.00	1,271.00	0.00	678.98	0.00	592.02	53
50-750-750	COUNTY CLERK ARCHIVE EXPENSES	10,000.00	10,000.00	1,679.80	1,955.42	0.00	6,364.78	36

	COUNTY CLERK ARCHIVES EXPENSE	27,971.00	27,971.00	1,679.80	11,560.68	0.00	14,730.52	47
COUNTY CLERK ARCHIVES FUND								
	INCOME TOTALS	25,000.00	25,000.00		16,863.56	700.00	8,136.44	67
	EXPENSE TOTALS	27,971.00	27,971.00	1,679.80	11,560.68	0.00	14,730.52	47

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0051 SB22 GRANT FUND							EFFECTIVE MONTH - 05	
0100 SB22 GRANT CASH								
=====								
51-100-100	SB22 CASH				126,515.08	343.32-	126,515.08	

	SB22 GRANT CASH				126,515.08	343.32-	126,515.08	
0351 SB22 GRANT REVENUE								
=====								
51-351-180	SB22 GRANT INTEREST EARNED	0.00	0.00		5,677.46	0.00	5,677.46+	
51-351-751	SB22 GRANT REVENUE	0.00	0.00		250,000.00	0.00	250,000.00+	

	SB22 GRANT REVENUE	0.00	0.00	0.00	255,677.46	0.00	255,677.46+	
0751 SB22 GRANT EXPENSE								
=====								
51-751-106	SALARY SHERIFF SB22 SUPPLEMENT	0.00	0.00	0.00	10,884.83	0.00	10,884.83-	
51-751-200	FICA EXPENSE	0.00	0.00	0.00	832.65	0.00	832.65-	
51-751-202	TCDRS GROUP TERM LIFE	0.00	0.00	0.00	60.12	0.00	60.12-	
51-751-205	RETIREMENT	0.00	0.00	0.00	895.80	0.00	895.80-	
51-751-305	NEW EQUIPMENT & SUPPLIES	0.00	0.00	974.49	116,488.98	0.00	117,463.47-	
51-751-609	NEW VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	

	SB22 GRANT EXPENSE	0.00	0.00	974.49	129,162.38	0.00	130,136.87-	
0751 SB22 GRANT FUND								
	INCOME TOTALS	0.00	0.00		255,677.46	0.00	255,677.46+	
	EXPENSE TOTALS	0.00	0.00	974.49	129,162.38	0.00	130,136.87-	

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0053 JUDICIAL TRAINING FUND		EFFECTIVE MONTH - 05						
0100 JUDICIAL TRAINING CASH								
=====								
53-100-100	JUDICIAL TRAINING FUND				60.00	0.00	1,536.01	
53-100-231	COUNTY CLERK CC ACCOUNT				20.00	5.00	20.00	
JUDICIAL TRAINING CASH					80.00	5.00	1,556.01	
0353 JUDICIAL TRAINING REVENUE								
=====								
53-353-180	JUDICIAL TRAINING INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
53-353-753	JUDICIAL TRAINING FEES	100.00	100.00		80.00	5.00	20.00	80
JUDICIAL TRAINING REVENUE		100.00	100.00	0.00	80.00	5.00	20.00	80
0753 JUDICIAL TRAINING EXPENSE								
=====								
53-753-753	JUDICIAL TRAINING EXPENSES	100.00	100.00	0.00	0.00	0.00	100.00	00
JUDICIAL TRAINING EXPENSE		100.00	100.00	0.00	0.00	0.00	100.00	00
JUDICIAL TRAINING FUND								
INCOME TOTALS		100.00	100.00		80.00	5.00	20.00	80
EXPENSE TOTALS		100.00	100.00	0.00	0.00	0.00	100.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0056 COUNTY CLERK PRESERVATION FUND							EFFECTIVE MONTH - 05	
0100 COUNTY CLERK PRESERVATION CASH								
=====								
56-100-100	CFC: COUNTY CLERK PRESERVATION				14,925.90	698.00	167,739.49	
56-100-231	COUNTY CLERK CC ACCOUNT				601.00	35.00	707.00	

	COUNTY CLERK PRESERVATION CASH				15,526.90	733.00	168,446.49	
0356 COUNTY CLERK PRESERVATION REVENUE								
=====								
56-356-756	COUNTY CLERK PRESERVATION FEES	23,000.00	23,000.00		15,854.20	733.00	7,145.80	69
56-356-757	PRESERVATION VS HB 1744	200.00	200.00		132.00	0.00	68.00	66

	COUNTY CLERK PRESERVATION REVENUE	23,200.00	23,200.00	0.00	15,986.20	733.00	7,213.80	69
0756 COUNTY CLERK PRESERVATION EXPENSE								
=====								
56-756-110	COUNTY CLERK ADMIN ASSISTANT	18,783.00	18,783.00	0.00	0.00	0.00	18,783.00	00
56-756-200	FICA EXPENSE	1,436.90	1,436.90	0.00	0.00	0.00	1,436.90	00
56-756-202	TCDRS GROUP TERM LIFE	102.00	102.00	0.00	0.00	0.00	102.00	00
56-756-205	RETIREMENT EXPENSE	1,546.00	1,546.00	0.00	0.00	0.00	1,546.00	00
56-756-756	COUNTY CLERK PRESERVATION EXPENSE	15,000.00	15,000.00	0.00	39.05	0.00	14,960.95	00
56-756-757	PRESERVATION VS HB 1744	0.00	0.00	0.00	420.25	0.00	420.25	

	COUNTY CLERK PRESERVATION EXPENSE	36,867.90	36,867.90	0.00	459.30	0.00	36,408.60	01
COUNTY CLERK PRESERVATION FUND								
	INCOME TOTALS	23,200.00	23,200.00		15,986.20	733.00	7,213.80	69
	EXPENSE TOTALS	36,867.90	36,867.90	0.00	459.30	0.00	36,408.60	01

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0060 LAW LIBRARY FUND							EFFECTIVE MONTH - 05	
0100 LAW LIBRARY CASH ACCOUNTS								
=====								
60-100-100	CFC: LAW LIBRARY				1,610.00	0.00	24,526.51	
60-100-230	DISTRICT CLERK CC ACCOUNT				140.00-	0.00	35.00	
60-100-231	COUNTY CLERK CC ACCOUNT				140.00	35.00	140.00	
					-----		-----	
LAW LIBRARY CASH ACCOUNTS					1,610.00	35.00	24,701.51	
0360 LAW LIBRARY REVENUE								
=====								
60-360-180	LAW LIBRARY INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
60-360-760	LAW LIBRARY FEES	1,505.00	1,505.00		1,610.00	35.00	105.00+	107
					-----		-----	
LAW LIBRARY REVENUE		1,505.00	1,505.00	0.00	1,610.00	35.00	105.00+	107
0760 LAW LIBRARY EXPENSE								
=====								
60-760-760	LAW LIBRARY EXPENSES	1,505.00	1,505.00	0.00	0.00	0.00	1,505.00	00
					-----		-----	
LAW LIBRARY EXPENSE		1,505.00	1,505.00	0.00	0.00	0.00	1,505.00	00
LAW LIBRARY FUND								
INCOME TOTALS		1,505.00	1,505.00		1,610.00	35.00	105.00+	107
EXPENSE TOTALS		1,505.00	1,505.00	0.00	0.00	0.00	1,505.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0063 DISTRICT CLERK PRESERVATION FUND		EFFECTIVE MONTH - 05						
0100 DISTRICT CLERK PRESERVATION CASH								
=====								
63-100-100	CFC: DISTRICT CLERK PRESERVATION				1,136.60	0.00	4,090.83	
63-100-230	DISTRICT CLERK CC ACCOUNT				120.00-	0.00	30.00	
DISTRICT CLERK PRESERVATION CASH					1,016.60	0.00	4,120.83	
0363 DIST CLERK PRESERVATION REVENUE								
=====								
63-363-180	DIST CLERK INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
63-363-763	DIST CLERK PRESERVATION FEES	350.00	350.00		176.60	0.00	173.40	50
63-363-764	DIST CLERK COUNTY RECORDS MGMT FEE	700.00	700.00		840.00	0.00	140.00+	120
DIST CLERK PRESERVATION REVENUE		1,050.00	1,050.00	0.00	1,016.60	0.00	33.40	97
0763 DIST CLERK PRESERVATION EXPENSE								
=====								
63-763-110	SALARY - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	
63-763-200	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
63-763-202	TCDRS GROUP TERM LIFE	0.00	0.00	0.00	0.00	0.00	0.00	
63-763-205	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
63-763-763	DIST CLERK PRESERVATION EXPENSE	1,050.00	1,050.00	0.00	0.00	0.00	1,050.00	00
63-763-764	DIST CLERK CHILD SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	
DIST CLERK PRESERVATION EXPENSE		1,050.00	1,050.00	0.00	0.00	0.00	1,050.00	00
DISTRICT CLERK PRESERVATION FUND								
INCOME TOTALS		1,050.00	1,050.00		1,016.60	0.00	33.40	97
EXPENSE TOTALS		1,050.00	1,050.00	0.00	0.00	0.00	1,050.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0066 COURTHOUSE SECURITY FUND		EFFECTIVE MONTH - 05						
0100 COURTHOUSE SECURITY CASH								
=====								
66-100-100	CFC: COURTHOUSE SECURITY				2,300.66	4.90	12,276.22	
66-100-230	DISTRICT CLERK CC ACCOUNT				80.00-	0.00	20.00	
66-100-231	COUNTY CLERK CC ACCOUNT				80.00	20.00	80.00	
66-100-232	JP CC ACCOUNT				56.86-	31.52	131.90	
COURTHOUSE SECURITY CASH					2,243.80	56.42	12,508.12	
0366 COURTHOUSE SECURITY REVENUE								
=====								
66-366-180	COURTHOUSE SECURITY INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
66-366-766	COURTHOUSE SECURITY FEES	5,000.00	5,000.00		2,243.80	56.42	2,756.20	45
COURTHOUSE SECURITY REVENUE		5,000.00	5,000.00	0.00	2,243.80	56.42	2,756.20	45
0766 COURTHOUSE SECURITY EXPENSE								
=====								
66-766-766	COURTHOUSE SECURITY EXPENSES	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
COURTHOUSE SECURITY EXPENSE		5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
COURTHOUSE SECURITY FUND								
INCOME TOTALS		5,000.00	5,000.00		2,243.80	56.42	2,756.20	45
EXPENSE TOTALS		5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0068 COUNTY PRESERVATION FUND							EFFECTIVE MONTH - 05	
0100 COUNTY PRESERVATION CASH								
=====								
68-100-100	CFC: COUNTY PRESERVATION				3.58	0.00	4,695.35	
68-100-230	DISTRICT CLERK CC ACCOUNT				0.00	0.00	0.00	
68-100-231	COUNTY CLERK CC ACCOUNT				0.00	0.00	0.00	
					-----	-----	-----	-----
	COUNTY PRESERVATION CASH				3.58	0.00	4,695.35	
0368 COUNTY PRESERVATION REVENUE								
=====								
68-368-180	COUNTY PRESERVATION INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
68-368-768	COUNTY PRESERVATION FEES	30.00	30.00		3.58	0.00	26.42	12
					-----	-----	-----	-----
	COUNTY PRESERVATION REVENUE	30.00	30.00	0.00	3.58	0.00	26.42	12
0768 COUNTY PRESERVATION EXPENSE								
=====								
68-768-768	COUNTY PRESERVATION EXPENSES	30.00	30.00	0.00	0.00	0.00	30.00	00
					-----	-----	-----	-----
	COUNTY PRESERVATION EXPENSE	30.00	30.00	0.00	0.00	0.00	30.00	00
COUNTY PRESERVATION FUND								
INCOME TOTALS		30.00	30.00		3.58	0.00	26.42	12
EXPENSE TOTALS		30.00	30.00	0.00	0.00	0.00	30.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0072 HOT CHECK FUND		EFFECTIVE MONTH - 05						
0100 HOT CHECK FUND CASH ACCOUNTS								
=====								
72-100-100	CFC: HOT CHECK FUND				0.00	0.00	1,635.30	

	HOT CHECK FUND CASH ACCOUNTS				0.00	0.00	1,635.30	
0372 HOT CHECK FUND REVENUE								
=====								
72-372-772	HOT CHECK REVENUES	600.00	600.00		0.00	0.00	600.00	00

	HOT CHECK FUND REVENUE	600.00	600.00	0.00	0.00	0.00	600.00	00
0772 HOT CHECK FUND EXPENSE								
=====								
72-772-110	ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	
72-772-200	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
72-772-202	TCDRS GROUP TERM LIFE	0.00	0.00	0.00	0.00	0.00	0.00	
72-772-205	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
72-772-772	HOT CHECK EXPENSES	600.00	600.00	0.00	0.00	0.00	600.00	00

	HOT CHECK FUND EXPENSE	600.00	600.00	0.00	0.00	0.00	600.00	00
HOT CHECK FUND								
	INCOME TOTALS	600.00	600.00		0.00	0.00	600.00	00
	EXPENSE TOTALS	600.00	600.00	0.00	0.00	0.00	600.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0074 BAIL BOND FUND							EFFECTIVE MONTH - 05	
0100 BAIL BOND FUND CASH								
74-100-100	CFC: BAIL BOND FUND				662.64	0.00	38,959.63	
74-100-232	JP CC ACCOUNT				578.00	0.00	0.00	
	BAIL BOND FUND CASH				84.64	0.00	38,959.63	
0374 BAIL BOND FUND REVENUE								
74-374-180	BOND INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
74-374-774	BAIL BOND FEES	4,000.00	4,000.00		0.00	0.00	4,000.00	00
74-374-775	SALE OF ESTRAY	0.00	0.00		0.00	0.00	0.00	
74-374-776	CASH BOND'S	4,000.00	4,000.00		4,632.64	0.00	632.64	116
	BAIL BOND FUND REVENUE	8,000.00	8,000.00	0.00	4,632.64	0.00	3,367.36	58
0774 BAIL BOND FUND EXPENSE								
74-774-774	BAIL BOND EXPENSES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
74-774-775	SALE OF ESTRAY	0.00	0.00	0.00	0.00	0.00	0.00	
74-774-776	CASH BOND EXPENSES	4,000.00	4,000.00	0.00	4,548.00	0.00	548.00	114
	BAIL BOND FUND EXPENSE	8,000.00	8,000.00	0.00	4,548.00	0.00	3,452.00	57
BAIL BOND FUND								
	INCOME TOTALS	8,000.00	8,000.00		4,632.64	0.00	3,367.36	58
	EXPENSE TOTALS	8,000.00	8,000.00	0.00	4,548.00	0.00	3,452.00	57

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0076 STATE CRIMINAL & CIVIL FEES FUND							EFFECTIVE MONTH - 05	
0100 STATE CRIMINAL & CIVIL FEES CASH								
=====								
76-100-100	CFC: STATE CRIMINAL & CIVIL FEES				5,053.78-	109.00	73,569.26	
76-100-230	DISTRICT CLERK CC ACCOUNT				157.00-	0.00	5.00	
76-100-231	COUNTY CLERK CC ACCOUNT				96.38	5.00	3.70	
76-100-232	JP CC ACCOUNT				1,341.79-	759.69	3,046.88	

	STATE CRIMINAL & CIVIL FEES CASH				6,456.19-	873.69	76,624.84	
0376 STATE CRIMINAL & CIVIL FEES REVENUE								
=====								
76-376-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
76-376-701	DELINQUENT CASES	0.00	0.00		0.00	0.00	0.00	
76-376-703	DC-CAR-BVS TO TX VITAL STATISTICS	0.00	0.00		0.00	0.00	0.00	
76-376-704	PARKS & WILDLIFE	0.00	0.00		362.03	0.00	362.03+	
76-376-705	JP OMNI FEE	500.00	500.00		698.03	60.00	198.03+ 140	
76-376-706	OLD DRUG COURT	0.00	0.00		8.00	0.00	8.00+	
76-376-707	NEW SPECIALITY COURT 1-1-2020	40.00	40.00		75.53	0.00	35.53+ 189	
76-376-708	SAFETY SEAT BELTS	80.00	80.00		45.45	0.00	34.55 57	
76-376-776	STATE FEE CRIMINAL & CIVIL	33,000.00	33,000.00		30,660.23	766.69	2,339.77 93	
76-376-777	STATE FEE JP CONSOLIDATED CIVIL	700.00	700.00		651.00	42.00	49.00 93	
76-376-778	APPELLATE JUDICIAL FEE OR FUND	300.00	300.00		230.00	5.00	70.00 77	

	STATE CRIMINAL & CIVIL FEES REVENUE	34,620.00	34,620.00	0.00	32,730.27	873.69	1,889.73 95	
0776 STATE CRIMINAL & CIVIL FEES EXPENSE								
=====								
76-776-701	DELINQUENT CASES	0.00	0.00	0.00	0.00	0.00	0.00	
76-776-703	DC-CAR-BVS TO TX VITAL STATISTICS	120.00	120.00	29.28	69.54	0.00	21.18 82	
76-776-704	PARKS & WILDLIFE	0.00	0.00	0.00	0.00	0.00	0.00	
76-776-705	JP OMNI EXPENSE	336.00	336.00	0.00	348.00	0.00	12.00- 104	
76-776-706	OLD DRUG COURT	5.00	5.00	0.00	3.20	0.00	1.80 64	
76-776-707	NEW SPECIALTY COURT 1-1-2020	0.00	0.00	0.00	0.00	0.00	0.00	
76-776-708	SAFETY SEAT BELTS	189.00	189.00	0.00	51.50	0.00	137.50 27	
76-776-776	STATE FEE CRIMINAL & CIVIL	32,900.00	32,900.00	0.00	37,646.22	0.00	4,746.22- 114	
76-776-777	STATE FEE JP CONSOLIDATED CIVIL	770.00	770.00	0.00	818.00	0.00	48.00- 106	
76-776-778	APPELLATE FUND EXPENSE	300.00	300.00	25.00	250.00	0.00	25.00 92	

	STATE CRIMINAL & CIVIL FEES EXPENSE	34,620.00	34,620.00	54.28	39,186.46	0.00	4,620.74- 113	
STATE CRIMINAL & CIVIL FEES FUND								
	INCOME TOTALS	34,620.00	34,620.00		32,730.27	873.69	1,889.73 95	
	EXPENSE TOTALS	34,620.00	34,620.00	54.28	39,186.46	0.00	4,620.74- 113	

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0078 SENIOR CITIZENS FUND		EFFECTIVE MONTH - 05						
0100 SENIOR CITIZENS FUND CASH								
=====								
78-100-100	CFC: SENIOR CITIZENS				71,344.29-	162.18-	532,414.48-	
SENIOR CITIZENS FUND CASH					71,344.29-	162.18-	532,414.48-	
0200 SENIOR CITIZENS LIABILITY								
=====								
78-200-180	ACCOUNTS PAYABLE				0.00	0.00	3,514.98-	
SENIOR CITIZENS LIABILITY					0.00	0.00	3,514.98-	
0378 SENIOR CITIZENS FUND REVENUE								
=====								
78-378-160	SALE OF FIXED ASSETS	0.00	0.00		0.00	0.00	0.00	
78-378-180	INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
78-378-710	WCTCOG PROGRAM	34,000.00	34,000.00		16,426.92	0.00	17,573.08	48
78-378-711	DEPT OF HUMAN RESOURCES	0.00	0.00		0.00	0.00	0.00	
78-378-712	NON ELIGIBLE FOOD DONATIONS	1,000.00	1,000.00		1,822.15	313.61	822.15+	182
78-378-713	BUILDING RENT	200.00	200.00		350.00	200.00	150.00+	175
78-378-714	DEPT OF AGING & DISABILITY	9,500.00	9,500.00		15,839.92	0.00	6,339.92+	167
78-378-715	GIFT DONATIONS	4,000.00	4,000.00		2,666.50	624.00	1,333.50	67
78-378-716	OTHER INCOME	0.00	0.00		0.00	0.00	0.00	
78-378-717	COG PROGRAM INCOME AAA TITLE IIIC	73.00	73.00		0.00	0.00	73.00	00
78-378-815	INCOME FROM OTHER FUNDS	0.00	0.00		0.00	0.00	0.00	
SENIOR CITIZENS FUND REVENUE		48,773.00	48,773.00	0.00	37,105.49	1,137.61	11,667.51	76
0778 SENIOR CITIZENS EXPENSE								
=====								
78-778-100	SALARY - SR CITIZENS COORDINATOR	27,765.00	27,765.00	0.00	16,020.00	0.00	11,745.00	58
78-778-105	LONGEVITY PAY	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	00
78-778-110	DRIVERS - PART TIME	32,760.00	32,760.00	0.00	20,846.80	0.00	11,913.20	64
78-778-118	COOK - PART TIME	15,676.00	15,676.00	0.00	353.60	0.00	15,322.40	02
78-778-200	FICA EXPENSE	5,922.00	5,922.00	0.00	2,847.46	0.00	3,074.54	48
78-778-202	TCDRS GROUP TERM LIFE	442.00	442.00	0.00	205.43	0.00	236.57	46
78-778-205	RETIREMENT	6,371.00	6,371.00	0.00	3,063.28	0.00	3,307.72	48
78-778-300	TRAVEL	1,500.00	1,500.00	980.70	3,388.43	0.00	2,869.13-	291
78-778-305	SUPPLIES	2,000.00	2,000.00	140.00	847.13	0.00	1,012.87	49
78-778-310	COMMUNICATIONS	1,300.00	1,300.00	0.00	792.13	103.21	507.87	61
78-778-320	REPAIRS & MAINTENANCE	22,000.00	22,000.00	550.00	4,095.46	0.00	17,354.54	21
78-778-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
78-778-380	UTILITIES	6,500.00	6,500.00	342.00	3,777.10	0.00	2,380.90	63
78-778-400	NEW EQUIPMENT	5,450.00	5,450.00	0.00	7,063.00	0.00	1,613.00-	130
78-778-680	VAN EXPENSE	4,500.00	4,500.00	296.77	11,018.18	0.00	6,814.95-	251
78-778-690	EDIBLE GOODS	55,000.00	55,000.00	3,524.01	28,419.33	0.00	23,056.66	58
78-778-692	PAPER GOODS	14,000.00	14,000.00	1,057.32	5,222.11	0.00	7,720.57	45
78-778-693	GIFT EXPENSE	1,000.00	1,000.00	0.00	363.92	0.00	636.08	36
SENIOR CITIZENS EXPENSE		203,386.00	203,386.00	6,890.80	108,323.36	103.21	88,171.84	57
SENIOR CITIZENS FUND								
INCOME TOTALS		48,773.00	48,773.00		37,105.49	1,137.61	11,667.51	76
EXPENSE TOTALS		203,386.00	203,386.00	6,890.80	108,323.36	103.21	88,171.84	57

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0079 AMERICAN RESCUE GRANT FUND		EFFECTIVE MONTH - 05						
0100 AMERICAN RESCUE GRANT CASH								
=====								
79-100-100	AMERICAN RESCUE GRANT CASH ACCOUNT				110,396.56-	0.00	3,490.75	
AMERICAN RESCUE GRANT CASH					110,396.56-	0.00	3,490.75	
0380 AMERICAN RESCUE GRANT REVENUE								
=====								
79-380-179	ARPA GRANT REVENUE	0.00	0.00		0.00	0.00	0.00	
AMERICAN RESCUE GRANT REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	
0850 AMERICAN RESCUE GRANT EXPENSE								
=====								
79-850-625	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	
79-850-850	ARPA GRANT EXPENSE	0.00	0.00	0.00	4,298.96	0.00	4,298.96-	
79-850-855	TRANSFER TO ROAD & BRIDGE FUNDS	0.00	0.00	0.00	106,097.60	0.00	106,097.60-	
AMERICAN RESCUE GRANT EXPENSE		0.00	0.00	0.00	110,396.56	0.00	110,396.56-	
AMERICAN RESCUE GRANT FUND								
INCOME TOTALS		0.00	0.00		0.00	0.00	0.00	
EXPENSE TOTALS		0.00	0.00	0.00	110,396.56	0.00	110,396.56-	

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0080 LEOSE GRANT FUND							EFFECTIVE MONTH - 05	
0100 LEOSE GRANT FUND CASH								
=====								
80-100-100	CFC: LEOSE GRANT FUND CASH				2,023.84-	0.00	3,430.45	

	LEOSE GRANT FUND CASH				2,023.84-	0.00	3,430.45	
0380 LEOSE GRANT FUND REVENUE								
=====								
80-380-180	LEOSE GRANT INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
80-380-800	LEOSE GRANT REVENUES	1,280.00	1,280.00		1,976.16	0.00	696.16+	154

	LEOSE GRANT FUND REVENUE	1,280.00	1,280.00	0.00	1,976.16	0.00	696.16+	154
0800 LEOSE GRANT EXPENSE								
=====								
80-800-800	LEOSE GRANT EXPENSES	1,280.00	1,280.00	0.00	4,000.00	0.00	2,720.00-	313

	LEOSE GRANT EXPENSE	1,280.00	1,280.00	0.00	4,000.00	0.00	2,720.00-	313
LEOSE GRANT FUND								
	INCOME TOTALS	1,280.00	1,280.00		1,976.16	0.00	696.16+	154
	EXPENSE TOTALS	1,280.00	1,280.00	0.00	4,000.00	0.00	2,720.00-	313

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0081 JUSTICE COURT SUPPORT FUND							EFFECTIVE MONTH - 05	
0100 JUSTICE COURT SUPPORT CASH								
=====								
81-100-100	JUSTICE COURT SUPPORT CASH				775.00	50.00	3,440.94	
81-100-232	JP CREDIT CARD				0.00	0.00	0.00	

	JUSTICE COURT SUPPORT CASH				775.00	50.00	3,440.94	
0381 JUSTICE COURT SUPPORT REVENUE								
=====								
81-381-381	JUSTICE COURT SUPPORT REVENUE	800.00	800.00		775.00	50.00	25.00	97

	JUSTICE COURT SUPPORT REVENUE	800.00	800.00	0.00	775.00	50.00	25.00	97
0781 JUSTICE COURT SUPPORT EXPENSE								
=====								
81-781-781	JUSTICE COURT SUPPORT EXPENSE	800.00	800.00	0.00	0.00	0.00	800.00	00

	JUSTICE COURT SUPPORT EXPENSE	800.00	800.00	0.00	0.00	0.00	800.00	00
JUSTICE COURT SUPPORT FUND								
	INCOME TOTALS	800.00	800.00		775.00	50.00	25.00	97
	EXPENSE TOTALS	800.00	800.00	0.00	0.00	0.00	800.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0082 JUSTICE COURT TECHNOLOGY FUND							EFFECTIVE MONTH - 05	
0100 JUSTICE COURT TECHNOLOGY CASH								
=====								
82-100-100	CFC: JUSTICE COURT TECH CASH				1,075.65	4.00	16,420.53	
82-100-232	JP CC ACCOUNT				45.04	26.47	111.26	
JUSTICE COURT TECHNOLOGY CASH					1,030.61	30.47	16,531.79	
0380 JUSTICE COURT TECH REVENUE								
=====								
82-380-180	JUSTICE COURT TECH INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
82-380-820	JUSTICE COURT TECH FEES	2,000.00	2,000.00		1,030.61	30.47	969.39	52
JUSTICE COURT TECH REVENUE					1,030.61	30.47	969.39	52
0820 JUSTICE COURT TECH EXPENSE								
=====								
82-820-820	JUSTICE COURT TECH EXPENSES	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
JUSTICE COURT TECH EXPENSE					0.00	0.00	2,000.00	00
JUSTICE COURT TECHNOLOGY FUND								
INCOME TOTALS		2,000.00	2,000.00		1,030.61	30.47	969.39	52
EXPENSE TOTALS		2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0084 FC DRUG FORFEITURE FUND							EFFECTIVE MONTH - 05	
0100 DRUG FORFEITURE CASH ACCOUNTS								
=====								
84-100-150	CFC: FC DRUG FORFEITURE CHECKING				530.21-	0.15-	0.00	

	DRUG FORFEITURE CASH ACCOUNTS				530.21-	0.15-	0.00	
0384 DRUG FORFEITURE REVENUE								
=====								
84-384-180	DRUG FORFEITURE INTEREST EARNED	0.00	0.00		11.32	0.00	11.32+	
84-384-840	DRUG FORFEITURE REVENUES	0.00	0.00		0.00	0.00	0.00	

	DRUG FORFEITURE REVENUE	0.00	0.00	0.00	11.32	0.00	11.32+	
0840 DRUG FORFEITURE EXPENSE								
=====								
84-840-336	LAST YEARS BILLS 2021	0.00	0.00	0.00	0.00	0.00	0.00	
84-840-840	DRUG FORFEITURE EXPENSES	0.00	0.00	0.00	541.53	0.15	541.53-	

	DRUG FORFEITURE EXPENSE	0.00	0.00	0.00	541.53	0.15	541.53-	
FC DRUG FORFEITURE FUND								
	INCOME TOTALS	0.00	0.00		11.32	0.00	11.32+	
	EXPENSE TOTALS	0.00	0.00	0.00	541.53	0.15	541.53-	

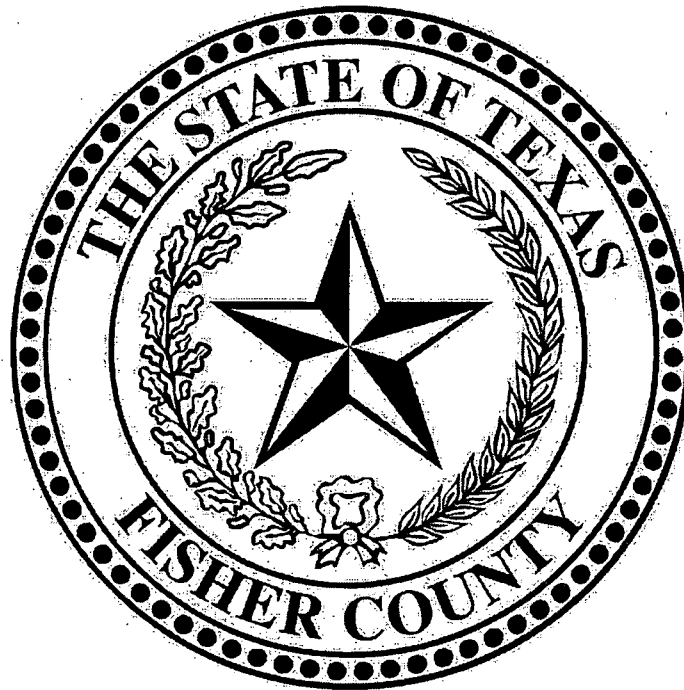
ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT			
REPORTING FUND: 0088 AIRPORT FUND							EFFECTIVE MONTH - 05				
0100 AIRPORT CASH ACCOUNTS											
=====											
88-100-100	CFC: AIRPORT FUND				5,146.00	0.00	7,258.66				
AIRPORT CASH ACCOUNTS					5,146.00	0.00	7,258.66				
0380 AIRPORT REVENUE ACCOUNTS											
=====											
88-380-180	AIRPORT INTEREST EARNED	0.00	0.00		0.00	0.00	0.00				
88-380-810	AIRPORT REVENUES	5,680.00	5,680.00		5,450.00	0.00	230.00	96			
88-380-811	RAMP GRANT	0.00	0.00		0.00	0.00	0.00				
AIRPORT REVENUE ACCOUNTS					5,680.00	0.00	5,450.00	0.00	230.00	96	
0800 AIRPORT EXPENSE ACCOUNTS											
=====											
88-800-120	PART TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00				
88-800-200	FICA - EMPLOYER MATCH	0.00	0.00	0.00	0.00	0.00	0.00				
88-800-205	RETIREMENT - EMPLOYER MATCH	0.00	0.00	0.00	0.00	0.00	0.00				
88-800-810	AIRPORT EXPENSES	5,680.00	5,680.00	42.00	304.00	0.00	5,334.00	06			
AIRPORT EXPENSE ACCOUNTS:					5,680.00	42.00	5,680.00	304.00	0.00	5,334.00	06
AIRPORT FUND											
INCOME TOTALS		5,680.00	5,680.00		5,450.00	0.00	230.00	96			
EXPENSE TOTALS		5,680.00	5,680.00	42.00	304.00	0.00	5,334.00	06			

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0092 PRE-TRIAL DIVERSION FUND							EFFECTIVE MONTH - 05	
0100 PRE-TRIAL DIVERSION CASH								
=====								
92-100-222	PRE-TRIAL DIVERSION CHECKING				7,846.04	0.00	79,248.00	
92-100-231	PRE-TRIAL COUNTY CLERK CC ACCT				0.00	0.00	0.00	
					-----	-----	-----	-----
PRE-TRIAL DIVERSION CASH					7,846.04	0.00	79,248.00	
0399 PRE-TRIAL DIVERSION REVENUE								
=====								
92-399-180	PRE-TRIAL INTEREST EARNED	0.00	0.00		1,846.04	0.00	1,846.04+	
92-399-920	PRE-TRIAL DIVERSION FEES	7,000.00	7,000.00		6,000.00	0.00	1,000.00	86
					-----	-----	-----	-----
PRE-TRIAL DIVERSION REVENUE		7,000.00	7,000.00	0.00	7,846.04	0.00	846.04+	112
0929 PRE-TRIAL DIVERSION EXPENSE								
=====								
92-929-110	ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	
92-929-200	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
92-929-202	TCDRS GROUP TERM LIFE	0.00	0.00	0.00	0.00	0.00	0.00	
92-929-205	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
92-929-929	PRE-TRIAL DIVERSION EXPENSE	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	00
					-----	-----	-----	-----
PRE-TRIAL DIVERSION EXPENSE		7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	00
PRE-TRIAL DIVERSION FUND								
INCOME TOTALS		7,000.00	7,000.00		7,846.04	0.00	846.04+	112
EXPENSE TOTALS		7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	00

ACCOUNT NO	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0099 SUMMARY OF FUNDS							EFFECTIVE MONTH - 05	
COMBINED TOTALS								
	INCOME TOTALS	6,171,704.00	6,264,447.55		6,699,381.74	30,807.06	434,934.19+	107
	EXPENSE TOTALS	5,774,503.90	5,867,247.45	56,021.20	3,908,965.43	3,905.30	1,902,260.82	68

Treasurer Report

April 2025



**County Finances
Treasurer's Report
Period Ending April 2025**

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

1. Money received and disbursed to include Deposit Receipt Report and Complete Check Listing Report (excluding payroll) for the month of April 2025.
2. All other proceedings in the treasurer's office that pertain to the financial standing of Fisher County. {LGC 114.026(a) (b)}

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

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

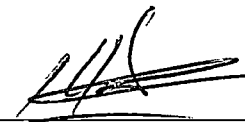
The total of funds held by the Fisher County Treasurer and other assets is

AGENCY FUNDS						
Beginning Balance	Deposits & Credits	Checks & Debits	Interest Earned	Interest Rate %	End of Month Balance	Acct Description
\$18,739.09			\$62.46	4.0555%	\$18,801.55	District Court Minor Registry #27973
\$525,382.46	\$2,757.41			NONE	\$528,139.87	District Court Receivership #19723
\$51,790.36				NONE	\$51,790.36	District Court Registry #19715
\$14,444.28	\$11,706.58	-\$15,211.72	\$32.45	4.0555%	\$10,971.59	Tax Collector Sales Tax #19756
\$22,718.44	\$33,869.99	-\$33,090.73	\$78.71	4.0555%	\$23,576.41	Tax Collector Motor Vehicle #19749
\$9,168.88			\$30.57	4.0555%	\$9,199.45	LEC Inmate Phone/Commissary #23683
\$642,243.51	\$48,333.98	-\$48,302.45	\$204.19		\$642,479.23	TOTAL

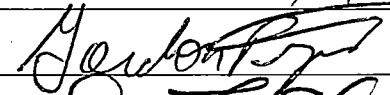
TREASURY FUNDS						
Beginning Balance	Deposits & Credits	Checks & Debits	Interest Earned	Interest Rate %	End of Month Balance	Acct Description
\$639,674.84	\$438,746.17	-\$600,286.72	\$1,815.44	4.0555%	\$479,949.73	Operations / General Fund #19665
\$9,664,059.60		-\$300,000.00	\$33,893.58	4.3471%	\$9,397,953.22	Texpool MMA (Money Market Acct) #32635
\$50.84		-\$50.84	\$0.15	4.0555%	\$0.15	Drug Forfeiture #19681
\$528,451.02	\$6,164.66		\$1,771.09	4.0555%	\$536,386.77	I & S (Interest & Sinking) Tax Received #23022
\$1,963.79			\$6.55	4.0555%	\$1,970.34	Commissary Profit #24392
\$78,984.72			\$263.28	4.0555%	\$79,248.00	Pre-Trial Diversion #25449
\$1,913.00	\$2,962.00	-\$1,913.00	\$7.17	4.0555%	\$2,969.21	County Clerk E-File & Credit Card Funds #26405
\$1,446.09	\$742.00	-\$1,675.09	\$3.30	4.0555%	\$516.30	Dist. Clerk E-File & Credit Card Funds #26413
\$8,922.07	\$5,373.80	-\$9,132.07	\$25.46	4.0555%	\$5,189.26	JP Credit Card Funds #26421
\$10,925,465.97	\$453,988.63	-\$913,057.72	\$37,786.02		\$10,504,182.98	TOTAL

We, the undersigned County Judge and Commissioners for Fisher County, hereby certify that we have examined and compared the County Treasurer's Monthly Report filed with us on the 12th day of May 2025 and have found the same to be correct.

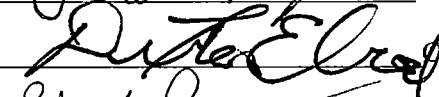
WITNESS OUR HANDS, officially, this 12th day of May 2025



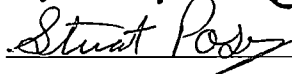
County Judge



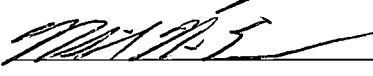
Commissioner Precinct # 1



Commissioner Precinct #2

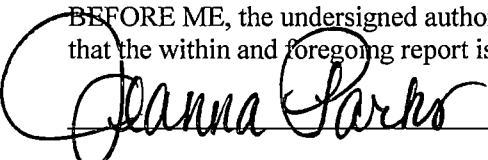


Commissioner Precinct # 3



Commissioner Precinct # 4

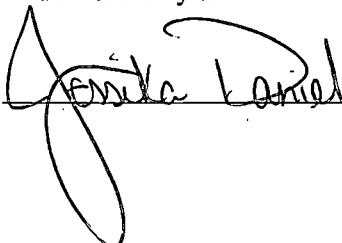
BEFORE ME, the undersigned authority, on this day personally appeared Jeanna Parks, Fisher County Treasurer and says that the within and foregoing report is true and correct.



Fisher County Treasurer

SWORN TO AND SUBSCRIBED BEFORE the County Judge and County Commissioners of Fisher County, on this 12th day of May 2025.

FILED FOR RECORD and RECORDED THIS 12th day of May 2025
and recorded by the



Fisher County Clerk



Bank Reconciliation Details Report

Bank & HCSS Accounting System

General Funds Operating Account

Reconciliation Options		Net Activity for the Period				Balance Calculations	
Statement Date Range		Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
04-01-2025	04-30-2025					639,674.84	433,415.12
Start Bal	639,674.84						
End Bal	479,949.73						
Refresh							
Group List Selection							
Accts Payable							
Payroll							
Receipts							
Journals							
Other							
System Functions							
Cash the Checks							
Exit This Screen							
Import Cashed Checks							
Starting Balances						639,674.84	433,415.12
A/P Checks							
Issued	117		231,931.91				236,909.64
Cashed	132		416,172.67			416,172.67	
Void	3	3,558.01					8,535.74
Outstanding	15	18,460.95					
Payroll Checks							
Issued	165	EFT Checks	184,564.05	Eft Cashed			
Cashed	0	165	0.00	184,564.05	184,564.05	184,564.05	
Void	0	0.00					
Outstanding	0	0.00					
Receipts							
Received	73	441,011.61					441,011.61
Dep - Cleared	73	441,011.61				441,011.61	
Outstanding	0		0.00				
Journal Entries							
General Ledger	7	659,000.00	659,000.00	0.00			
Payroll	828	0.00	184,564.05	184,564.05			
Disposed	0	0.00	0.00	0.00			184,564.05
Other Issues							
Check Related	0		0.00				
Receipt Related	0	0.00		0.00			
Differential							
Ending Balances						479,949.73	461,488.78
Checks to be Cashed:		0	0.00	Outstanding		18,460.95	
Bank Balance/System Balance Differential						461,488.78	461,488.78

SYSTEM BALANCE		GL CODES ~ CASH ACCOUNTS	
GL CODES	AMOUNT	GL CODES	AMOUNT
10-100-100	412,354.89	GENERAL	4,180.00
11-100-100	66,268.25	PCT2	1,020.91
12-100-100	154,391.83	PCT2	3,898.99
13-100-100	322,043.92	PCT3	0.00
14-100-100	251,510.44	PCT4	6,430.00
15-100-100	1,142.95	CHILD ABUSE	0.00
16-100-100	0.00	FAMILY VIOLENCE	155,538.74
17-100-100	0.00	CHILD ADVOCACY	126,858.40
18-100-100	0.00	SEX OFFENDER	1,536.01
19-100-100	0.00	COMP TO VICTIMS	167,041.49
20-100-100 **INACTIVE**	0.00	1 & 5 (New separate bank acct)	60-100-100
21-100-100	4,298.33	LATERAL PCT1	24,526.51
22-100-100	9,037.73	LATERAL PCT2	63-100-100
23-100-100	8,228.21	LATERAL PCT3	4,090.83
24-100-100	2,216.08	LATERAL PCT4	66-100-100
25-100-100 **INACTIVE**	0.00	JAIL CONSTRUCTION	68-100-100
26-100-100	(759,356.78)	IT YEARLY SRVCS	70-100-100
27-100-100	0.00	IT DEPT CASH	72-100-100
28-100-100	0.00	CONTINGENCY	74-100-100
29-100-100	5,366.08	COUNTY COURT REPORTER	76-100-100
30-100-100	6,752.67	COUNTY RECORDS PRESERVE	78-100-100
31-100-100	2,152.20	COUNTY JURY FUND	79-100-100
32-100-100	200.00	LOCAL YTH DIVERSION CASH	80-100-100
33-100-100	893.10	C&D COURT TECH	81-100-100
34-100-100	670.64	COUNTY CLERK TIME FEES	82-100-100
35-100-100	78,341.70	TIF GRANT	84-100-100 **INACTIVE**
36-100-100	5,731.71	DC RECORDS TECH	86-100-100
37-100-100	3,713.55	OPIOD TRUST	88-100-100
40-100-100	3,411.88	ELECTION SERV CONTRACT	90-100-100
42-100-100	(276,143.04)	ELECTIONS DEPT CASH	92-100-100 **INACTIVE**
43-100-100	18,679.18	COUNTY ESCROW	94-100-100
			98-100-100 **INACTIVE**
			44-100-100
			45-100-100
			46-100-100
			47-100-100 **INACTIVE**
			48-100-100
			49-100-100 **INACTIVE**
			50-100-100
			51-100-100
			53-100-100
			56-100-100
			60-100-100
			63-100-100
			66-100-100
			68-100-100
			70-100-100
			72-100-100
			74-100-100
			76-100-100
			78-100-100
			79-100-100
			80-100-100
			81-100-100
			82-100-100
			84-100-100 **INACTIVE**
			86-100-100
			88-100-100
			90-100-100
			92-100-100 **INACTIVE**
			94-100-100
			98-100-100 **INACTIVE**

SYSTEM BALANCE GL CODES Totals Amount \$461,488.78

System Balance/ GL Codes Differential \$0.00



Bank Account Reconciliation Screen

00-231 - CC EFILE ACCOUNT

Help

Report: 11/10/2025
 Start: 04-01-2025
 End: 04-30-2025

Start Bal: 1,913.00
 End Bal: 2,969.17

Refresh

Group of Accounts

Accts Payable

Payroll

Receipts

Journals

Other

System Options

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					1,913.00	1,913.00
A/P Checks						
Issued	1		1,913.00			1,913.00-
Cashed	1		1,913.00		1,913.00-	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	20	3,207.17				3,207.17
Dep - Cleared	19	2,969.17			2,969.17	
Outstanding	1		238.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					2,969.17	3,207.17
Checks to be Cashed:		0	0.00	Outstanding	238.00-	
Bank Balance/System Balance Differential					3,207.17	3,207.17



Bank Account Reconciliation Screen

00-70 - COMMISSARY CHECKING

Help

Report: 11/10/2025
 Start: 04-01-2025
 End: 04-30-2025

Start Bal: 1,963.79
 End Bal: 1,970.34

Refresh

Group of Accounts

Accts Payable

Payroll

Receipts

Journals

Other

System Options

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					1,963.79	1,963.79
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	6.55				6.55
Dep - Cleared	1	6.55			6.55	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					1,970.34	1,970.34
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					1,970.34	1,970.34



Bank Account Reconciliation Screen

100-230 - DC EFILE ACCOUNT

Help

Reports and Options

Statement Date Range

04-01-2025 - 04-30-2025

Start Bal: 1,446.09

End Bal: 516.30

Refresh

Account Selection

Accts Payable

Payroll

Receipts

Journals

Other

System Functions

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					1,446.09	1,675.09
A/P Checks						
Issued	1		1,675.09			1,675.09-
Cashed	1		1,675.09		1,675.09-	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	10	571.30				571.30
Dep - Cleared	9	745.30			745.30	
Outstanding	2		55.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					516.30	571.30
Checks to be Cashed:		0	0.00	Outstanding	55.00-	
Bank Balance/System Balance Differential					571.30	571.30



Bank Account Reconciliation Screen

100-150 - DRUG FORFEITURE CHECKING

Help

Reports and Options

Statement Date Range

04-01-2025 - 04-30-2025

Start Bal: 50.84

End Bal: 0.15

Refresh

Account Selection

Accts Payable

Payroll

Receipts

Journals

Other

System Functions

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					50.84	50.84
A/P Checks						
Issued	1		50.84			50.84-
Cashed	1		50.84		50.84-	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	0.15				0.15
Dep - Cleared	1	0.15			0.15	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					0.15	0.15
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					0.15	0.15



Bank Account Reconciliation Screen

100-100 - I&S JAIL BOND C-CHECKING ACCOUNT

Help

Report Date Range

Start Date Range

04-01-2025 - 04-30-2025

Start Bal 528,451.02

End Bal 536,386.77

Refresh

Group of Screens

Accts Payable

Payroll

Receipts

Journals

Other

System Parameters

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					528,451.02	528,451.02
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	6	7,935.75				7,935.75
Dep - Cleared	6	7,935.75			7,935.75	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					536,386.77	536,386.77
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					536,386.77	536,386.77



Bank Account Reconciliation Screen

100-232 - JP CREDIT CARD ACCOUNT

Help

Report Date Range

Start Date Range

04-01-2025 - 04-30-2025

Start Bal 8,922.07

End Bal 5,189.26

Refresh

Group of Screens

Accts Payable

Payroll

Receipts

Journals

Other

System Parameters

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					8,922.07	8,922.07
A/P Checks						
Issued	1		9,132.07			9,132.07-
Cashed	1		9,132.07		9,132.07-	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	16	5,399.26				5,399.26
Dep - Cleared	16	5,399.26			5,399.26	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					5,189.26	5,189.26
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					5,189.26	5,189.26



Bank Account Reconciliation Screen

100-222 - PRE-TRIAL DIVERSION PROGRAM

Help

Record Date Options

Statement Date Range

04-01-2025 - 04-30-2025

Start Bal 78,984.72

End Bal 79,248.00

Refresh

Group List Selection

Accts Payable

Payroll

Receipts

Journals

Other

System Functions

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					78,984.72	78,984.72
A/P Checks						
Issued	0		0.00			0.00
Cashed	0		0.00		0.00	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	263.28				263.28
Dep - Cleared	1	263.28			263.28	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					79,248.00	79,248.00
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					79,248.00	79,248.00



Bank Account Reconciliation Screen

100-115 - TEX POOL MONEY MARKET

Help

Record Date Options

Statement Date Range

04-01-2025 - 04-30-2025

Start Bal 9,664,059.60

End Bal 9,397,953.18

Refresh

Group List Selection

Accts Payable

Payroll

Receipts

Journals

Other

System Functions

Cash the Checks

Exit This Screen

Import Cashed Checks

	Net Activity for the Period				Balance Calculations	
	Count	Add To	Subtract From	Net Adjustment	Bank Balance	Sys Balances
Starting Balances					9,664,059.60	9,664,059.60
A/P Checks						
Issued	1		300,000.00			300,000.00-
Cashed	1		300,000.00		300,000.00-	
Void	0	0.00				0.00
Outstanding	0	0.00				
Payroll Checks						
Issued	0	EFT Checks	0.00	Eft Cashed		
Cashed	0	0	0.00	0.00	0.00	
Void	0	0.00				
Outstanding	0	0.00				
Receipts						
Received	1	33,893.58				33,893.58
Dep - Cleared	1	33,893.58			33,893.58	
Outstanding	0		0.00			
Journal Entries						
General Ledger	0	0.00	0.00	0.00		
Payroll	0	0.00	0.00	0.00		
Disposed	0	0.00	0.00	0.00		0.00
Other Issues						
Check Related	0		0.00			
Receipt Related	0	0.00		0.00		
Differential						
Ending Balances					9,397,953.18	9,397,953.18
Checks to be Cashed:		0	0.00	Outstanding		
Bank Balance/System Balance Differential					9,397,953.18	9,397,953.18

Check Register Report

APRIL 2025

Status Key: C=CASHED I=ISSUED V=VOIDED E=Empty (Not Used)

05-07-2025
TIME:02:32 PM

CHECK REGISTER - ACCOUNT:0100-0100

PAGE 1
PREPARER:0006

CHECK	NAME-OF-PAYEE	S	ISS-DT	CHG-DT	AMOUNT
23561	ALETHEA MUSSELMAN	C	04-01-2025	04-30-2025	296.10
23562	DOUBLE MOUNTAIN CHRONICLE	C	04-01-2025	04-30-2025	88.00
23563	EMILIA GARCIA	C	04-01-2025	04-30-2025	743.10
23564	FISHER COUNTY HOSPITAL CLINICS	C	04-01-2025	04-30-2025	60.00
23565	FREEPOINT ENERGY SOLUTIONS LLC	C	04-01-2025	04-30-2025	184.79
23566	GOVERNMENT FORMS AND SUPPLIES LLC	C	04-01-2025	04-30-2025	230.68
23567	JESSIE BARRERA	C	04-01-2025	04-30-2025	504.70
23568	MARTIN TIRE SERVICE	C	04-01-2025	04-30-2025	745.00
23569	SYLVESTER-MCCAULLEY WATER SUPPLY	C	04-01-2025	04-30-2025	52.17
23570	VIRGINIA GONZALEZ	C	04-01-2025	04-30-2025	200.20
23571	YELLOWHOUSE MACHINERY CO	C	04-01-2025	04-30-2025	92.65
23572	AQUAONE	C	04-03-2025	04-30-2025	9.99
23573	CITY OF ROBY	C	04-03-2025	04-30-2025	599.38
23574	LATSON PARTS AND EQUIPMENT LLC	C	04-03-2025	04-30-2025	2,003.00
23575	SSPREMIERE	C	04-03-2025	04-30-2025	1,005.00
23576	REPUBLIC SERVICES	C	04-03-2025	04-30-2025	89.62
23577	VERIZON	V	04-03-2025	04-07-2025	577.43
23578	CHAD PEARSON	C	04-03-2025	04-30-2025	1,000.00
23579	OMNIBASE SERVICES OF TEXAS,LP	C	04-04-2025	04-30-2025	144.00
23580	AT&T	C	04-07-2025	04-30-2025	589.54
23581	AT&T	C	04-07-2025	04-30-2025	738.70
23582	CITY OF ROTAN	C	04-07-2025	04-30-2025	74.00
23583	DANIELLE THOMAS	C	04-07-2025	04-30-2025	528.20
23584	LINDE GAS & EQUIPMENT INC.	C	04-07-2025	04-30-2025	73.35
23585	LUBBOCK GRADER BLADE, INC.	C	04-07-2025	04-30-2025	3,003.00
23586	MARTIN BROTHERS MOTOR POOL	C	04-07-2025	04-30-2025	2,787.00
23587	ROBY AUTOMOTIVE	C	04-07-2025	04-30-2025	829.00
23588	VERIZON	C	04-07-2025	04-30-2025	127.43
23589	QUILL	C	04-07-2025	04-30-2025	135.99
23590	TEXAS WORKFORCE COMMISSION	C	04-07-2025	04-30-2025	2,168.92
23591	COMPTROLLER OF PUBLIC ACCTS	C	04-07-2025	04-30-2025	3.20
23592	COMPTROLLER OF PUBLIC ACCTS	C	04-08-2025	04-30-2025	532.95
23593	COMPTROLLER OF PUBLIC ACCTS	C	04-09-2025	04-30-2025	611.40
23594	COMPTROLLER OF PUBLIC ACCTS	C	04-09-2025	04-30-2025	11,414.41
23595	ALENCO COMMUNICATIONS INC.	C	04-14-2025	04-30-2025	169.95
23596	AT&T	C	04-14-2025	04-30-2025	2,072.22
23597	AT&T MOBILITY	C	04-14-2025	04-30-2025	574.82
23598	ATMOS ENERGY	C	04-14-2025	04-30-2025	146.43
23599	BIG COUNTRY ELECTRIC COOP	C	04-14-2025	04-30-2025	628.50
23600	BUG OUT - STUART JEFFREY	C	04-14-2025	04-30-2025	350.00
23601	CITY JANITORIAL SUPPLY	C	04-14-2025	04-30-2025	304.70
23602	CNA SURETY	C	04-14-2025	04-30-2025	419.00
23603	COOPER OIL CO INC	C	04-14-2025	04-30-2025	5,436.14
23604	DE LAGE LANDEN	C	04-14-2025	04-30-2025	217.77
23605	DE LAGE LANDEN	C	04-14-2025	04-14-2025	1,407.96
23606	DEXTER ELROD	C	04-14-2025	04-30-2025	245.99
23607	DORIS E PIPPIN	C	04-14-2025	04-30-2025	2,720.00
23608	FISHER HARDWARE ACE LLC	C	04-14-2025	04-30-2025	702.18
23609	FISHER, MITCHELL & NOLAN COUNTIES	C	04-14-2025	04-30-2025	13,225.92
23610	FREEPOINT ENERGY SOLUTIONS LLC	V	04-14-2025	04-14-2025	2,540.60
23611	GOLDSMITH SOLUTIONS	C	04-14-2025	04-30-2025	8,259.16
23612	GRAY FUEL & CHEMICAL	C	04-14-2025	04-30-2025	4,303.77
23613	HARBOR FREIGHT-SWEETWATER	C	04-14-2025	04-30-2025	308.48
23614	HILLIARD OFFICE SOLUTIONS	C	04-14-2025	04-30-2025	1,201.34
23615	HUDSON ENERGY	C	04-14-2025	04-30-2025	177.74
23616	INTERSTATE BILLING SERVICE	C	04-14-2025	04-30-2025	1,033.98
23617	JONES COUNTY SHERIFF'S OFFICE	C	04-14-2025	04-30-2025	9,765.00
23618	LEE'S SERVICE AUTO PARTS	C	04-14-2025	04-30-2025	1,128.18

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CHECK	NAME-OF-PAYEE	S	ISS-DT	CHG-DT	AMOUNT
23619	LOCAL GOVERNMENT SOLUTIONS	I	04-14-2025	04-14-2025	1,500.00
23620	LONGWORTH CO-OP GIN	C	04-14-2025	04-30-2025	555.56
23621	MARLA HANKS, CLERK	C	04-14-2025	04-30-2025	40.00
23622	MAYFIELD PAPER COMPANY	C	04-14-2025	04-30-2025	58.24
23623	NAPA AUTO PARTS	C	04-14-2025	04-30-2025	152.96
23624	PAT THOMSON, COUNTY CLERK	C	04-14-2025	04-30-2025	325.20
23625	PATRIOT SURVEYING LLC	C	04-14-2025	04-30-2025	3,786.00
23626	QUARLES PETROLEUM	C	04-14-2025	04-30-2025	299.10
23627	QUILL	C	04-14-2025	04-30-2025	147.74
23628	SAMS CLUB	C	04-14-2025	04-30-2025	589.54
23629	SPECIALIZED PUBLIC FINANCE INC.	I	04-14-2025	04-14-2025	1,000.00
23630	SWEETWATER STEEL COMPANY, LTD.	C	04-14-2025	04-30-2025	292.95
23631	TEXAS ASSOCIATION OF COUNTIES	C	04-14-2025	04-30-2025	375.00
23632	TEXAS DEPARTMENT OF STATE HEALTH SE	C	04-14-2025	04-30-2025	14.64
23633	WARREN CAT	C	04-14-2025	04-30-2025	404.93
23634	WASHINGTON NATIONAL	C	04-14-2025	04-30-2025	324.20
23635	WCTLEA	I	04-14-2025	04-14-2025	40.00
23636	WEST TEXAS ROCK RESOURCES, LLC	C	04-14-2025	04-30-2025	1,316.68
23637	WETSEL, CARMICHAEL & ALLEN, & LEDERLE	C	04-14-2025	04-30-2025	20,000.00
23638	WILLIAM A MONTGOMERY	I	04-14-2025	04-14-2025	300.00
23639	YELLOWHOUSE MACHINERY CO.	C	04-14-2025	04-30-2025	5,938.21
23640	FISHER COUNTY TREASURER JURY	C	04-14-2025	04-30-2025	720.00
23641	UNITED STATES TREASURY	C	04-14-2025	04-30-2025	19,303.58
23642	BEN E KEITH	C	04-15-2025	04-30-2025	2,363.10
23643	DAVID M. STILLER	C	04-15-2025	04-30-2025	750.00
23644	DORA MONCIBAIS	C	04-15-2025	04-30-2025	200.00
23645	FIRST BAPTIST CHURCH	C	04-15-2025	04-30-2025	977.78
23646	JEANIE FULLER	C	04-15-2025	04-30-2025	200.00
23647	JEREMY SHIPP	C	04-15-2025	04-30-2025	1,050.00
23648	JOHN DEERE FINANCIAL	C	04-15-2025	04-30-2025	7,211.78
23649	JOHN PATRICK DICKSON	C	04-15-2025	04-30-2025	7.50
23650	PAUL W HANNEMAN	C	04-15-2025	04-30-2025	650.00
23651	PERDUE, BRANDON, FIELDER, COLLINS &	C	04-15-2025	04-30-2025	1,804.84
23652	TEXAS ASSOCIATION OF COUNTIES	C	04-15-2025	04-30-2025	150.00
23653	WEATHERSBEE-RAY FUNERAL HOME	C	04-15-2025	04-30-2025	999.00
23654	AIRGAS USA, LLC	C	04-15-2025	04-30-2025	37.08
23655	QUILL	C	04-15-2025	04-30-2025	85.00
23656	UNITED STATES TREASURY	C	04-15-2025	04-30-2025	153.89
23657	FISHER COUNTY CHILD WELFARE BOARD	C	04-16-2025	04-30-2025	300.00
23658	ASCENCION VIDAL	C	04-17-2025	04-30-2025	15,000.00
23659	NAPA AUTO PARTS	I	04-17-2025	04-17-2025	115.46
23660	ROTAN PUBLIC LIBRARY	I	04-17-2025	04-17-2025	5,000.00
23661	ATMOS ENERGY	C	04-17-2025	04-30-2025	670.28
23662	JOHN DEERE FINANCIAL	C	04-21-2025	04-30-2025	4,451.00
23663	JONES COUNTY SHERIFF'S OFFICE	C	04-21-2025	04-30-2025	255.80
23664	FIRST NATIONAL BANK OMAHA	C	04-23-2025	04-30-2025	2,544.40
23665	FIRST NATIONAL BANK OMAHA	C	04-23-2025	04-30-2025	245.93
23666	AQUAONE INC.	I	04-28-2025	04-28-2025	86.91
23667	CARD SERVICE CENTER- FC	C	04-28-2025	04-30-2025	2,581.43
23668	CDW GOVERNMENT	I	04-28-2025	04-28-2025	25.62
23669	JONES ENTERPRISES	I	04-28-2025	04-28-2025	420.00
23670	JONNYE LU SPECK	I	04-28-2025	04-28-2025	10.00
23671	OWEN BROS. DIESEL	I	04-28-2025	04-28-2025	5,881.16
23672	QUILL	I	04-28-2025	04-28-2025	65.96
23673	SOUTHERN TIRE MART, LLC	I	04-28-2025	04-28-2025	250.00
23674	THE PRICKLY PORCUPINE	C	04-28-2025	04-30-2025	9,700.00
23675	WESTEX CONNECT	C	04-28-2025	04-30-2025	750.00
23676	UNITED STATES TREASURY	C	04-28-2025	04-30-2025	19,716.84

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23677	UNITED STATES TREASURY	C	04-29-2025	04-30-2025	153.89

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UN-POSTED CHECKS	0	0.00
CHECKS ISSUED	13	14,695.11
CHECKS CASHED	102	214,118.77
VOID CHECKS	2	3,118.03
TOTAL	117	231,931.91

Deposit & Receipt Report

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Deposit Receipt Report
Status Key: P=Posted E=Empty U=Unposted**

RECEIPT	S	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
AIRPORT REVENUE					\$0.00
JUSTICE OF THE PEACE REVENUE					
0000013708	P	ANGIE PIPPIN - JP	04-03-2025	04-03-2025	80.00
0000013724	P	ANGIE PIPPIN - JP	04-04-2025	04-04-2025	210.00
0000013732	P	ANGIE PIPPIN - JP	04-08-2025	04-08-2025	330.00
0000013745	P	ANGIE PIPPIN - JP	04-11-2025	04-11-2025	100.00
0000013756	P	ANGIE PIPPIN - JP	04-15-2025	04-15-2025	179.00
0000013785	P	ANGIE PIPPIN - JP	04-22-2025	04-22-2025	54.00
0000013789	P	ANGIE PIPPIN - JP	04-23-2025	04-23-2025	300.00
0000013804	P	ANGIE PIPPIN - JP	04-28-2025	04-28-2025	54.00
0000013813	P	ANGIE PIPPIN - JP	04-28-2025	04-28-2025	10.00
0000013820	P	ANGIE PIPPIN - JP	04-30-2025	04-30-2025	162.00
0000013707	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-03-2025	04-03-2025	1,466.90
0000013709	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-03-2025	04-03-2025	507.00
0000013723	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-04-2025	04-04-2025	100.00
0000013730	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-08-2025	04-08-2025	224.50
0000013731	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-08-2025	04-08-2025	627.00
0000013737	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-09-2025	04-09-2025	200.00
0000013744	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-11-2025	04-11-2025	210.00
0000013754	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-15-2025	04-15-2025	567.40
0000013755	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-15-2025	04-15-2025	270.00
0000013765	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-15-2025	04-15-2025	214.00
0000013784	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-22-2025	04-22-2025	536.00
0000013788	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-23-2025	04-23-2025	100.00
0000013794	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-25-2025	04-25-2025	162.00
0000013795	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-25-2025	04-25-2025	100.00
0000013812	P	ANGIE PIPPIN - JP / CREDIT CARDS	04-28-2025	04-28-2025	89.00
				JP REVENUE	\$6,852.80
APPRAISAL DISTRICT REVENUE					
0000013716	P	APPRAISAL DISTRICT - I&S	04-03-2025	04-03-2025	1,485.02
0000013770	P	APPRAISAL DISTRICT - I&S	04-16-2025	04-16-2025	2,108.16
0000013773	P	APPRAISAL DISTRICT - I&S	04-16-2025	04-16-2025	591.44
0000013781	P	APPRAISAL DISTRICT - I&S	04-21-2025	04-21-2025	832.59
0000013816	P	APPRAISAL DISTRICT - I&S	04-29-2025	04-29-2025	1,147.45
0000013715	P	APPRAISAL DISTRICT - M&O	04-03-2025	04-03-2025	8,951.02
0000013769	P	APPRAISAL DISTRICT - M&O	04-16-2025	04-16-2025	12,962.89
0000013772	P	APPRAISAL DISTRICT - M&O	04-16-2025	04-16-2025	3,633.74
0000013780	P	APPRAISAL DISTRICT - M&O	04-21-2025	04-21-2025	5,041.25
0000013815	P	APPRAISAL DISTRICT - M&O	04-29-2025	04-29-2025	7,109.92
0000013717	P	APPRAISAL DISTRICT - R&B	04-03-2025	04-03-2025	283.63
0000013771	P	APPRAISAL DISTRICT - R&B	04-16-2025	04-16-2025	408.80
0000013774	P	APPRAISAL DISTRICT - R&B	04-16-2025	04-16-2025	114.45
0000013782	P	APPRAISAL DISTRICT - R&B	04-21-2025	04-21-2025	159.43
0000013817	P	APPRAISAL DISTRICT - R&B	04-29-2025	04-29-2025	223.95
				APPRAISAL REVENUE	\$45,053.74
COUNTY ATTORNEY REVENUE					\$0.00
DISTRICT CLERK REVENUE					
0000013721	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-04-2025	04-04-2025	10.00
0000013727	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-08-2025	04-08-2025	5.00
0000013752	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-15-2025	04-15-2025	243.00
0000013768	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-16-2025	04-16-2025	116.00
0000013791	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-24-2025	04-24-2025	16.00
0000013792	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-25-2025	04-25-2025	108.00
0000013808	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-28-2025	04-28-2025	15.00
0000013826	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-29-2025	04-29-2025	40.00

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RECEIPT	S	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
0000013827	P	GINA P.-DIST CLERK / EFILE & CCARDS	04-30-2025	04-30-2025	15.00
0000013722	P	GINA P.-DISTRICT CLERK	04-04-2025	04-04-2025	350.00
0000013793	P	GINA P.-DISTRICT CLERK	04-25-2025	04-25-2025	3,249.00
0000013801	P	GINA P.-DISTRICT CLERK-TDCJ	04-28-2025	04-28-2025	149.56
DIST CLERK REVENUE					\$4,316.56

INTEREST REVENUE					
0000013834	P	INTEREST-CCLERK C-CARD ACCT	04-30-2025	04-30-2025	7.17
0000013829	P	INTEREST-COMMISSARY	04-30-2025	04-30-2025	6.55
0000013835	P	INTEREST-DCLERK C-CARD ACCT	04-30-2025	04-30-2025	3.30
0000013832	P	INTEREST-DRUG FORFEITURE	04-30-2025	04-30-2025	0.15
0000013828	P	INTEREST-GENERAL OPERATING	04-30-2025	04-30-2025	1,815.44
0000013830	P	INTEREST-I&S	04-30-2025	04-30-2025	1,771.09
0000013836	P	INTEREST-JP C-CARD ACCT	04-30-2025	04-30-2025	25.46
0000013831	P	INTEREST-PRE-TRIAL DIVERSION	04-30-2025	04-30-2025	263.28
0000013735	P	INTEREST-TAX COLLECTOR	04-08-2025	04-08-2025	81.47
0000013833	P	INTEREST-TEXPOOL MMA	04-30-2025	04-30-2025	33,893.58
INTEREST REVENUE					\$37,867.49

TAX COLLECTOR REVENUE					
0000013733	P	JONNYE SPECK-TAX COLLECT (REGTIT)	04-08-2025	04-08-2025	6,850.81
0000013734	P	JONNYE SPECK-TAX COLLECT (REGTIT)	04-08-2025	04-08-2025	75.00
0000013750	P	JONNYE SPECK-TAX COLLECT (REGTIT)	04-15-2025	04-15-2025	5,914.00
0000013751	P	JONNYE SPECK-TAX COLLECT (REGTIT)	04-15-2025	04-15-2025	75.00
0000013777	P	JONNYE SPECK-TAX COLLECT (REGTIT)	04-17-2025	04-17-2025	3,913.71
0000013778	P	JONNYE SPECK-TAX COLLECT (REGTIT)	04-17-2025	04-17-2025	50.00
0000013810	P	JONNYE SPECK-TAX COLLECT (REGTIT)	04-28-2025	04-28-2025	4,332.28
0000013811	P	JONNYE SPECK-TAX COLLECT (REGTIT)	04-28-2025	04-28-2025	60.00
0000013749	P	JONNYE SPECK-TAX COLLECT (TX COMPTR SALES TAX)	04-15-2025	04-15-2025	5852.21
TAX COLLECTOR REVENUE					\$27,123.01

COUNTY CLERK REVENUE					
0000013711	P	PAT T.-COUNTY CLERK	04-03-2025	04-03-2025	169.00
0000013713	P	PAT T.-COUNTY CLERK	04-03-2025	04-03-2025	485.00
0000013726	P	PAT T.-COUNTY CLERK	04-04-2025	04-04-2025	212.00
0000013729	P	PAT T.-COUNTY CLERK	04-08-2025	04-08-2025	58.00
0000013739	P	PAT T.-COUNTY CLERK	04-09-2025	04-09-2025	1,556.00
0000013741	P	PAT T.-COUNTY CLERK	04-09-2025	04-09-2025	325.00
0000013743	P	PAT T.-COUNTY CLERK	04-10-2025	04-10-2025	193.00
0000013747	P	PAT T.-COUNTY CLERK	04-11-2025	04-11-2025	403.00
0000013762	P	PAT T.-COUNTY CLERK	04-15-2025	04-15-2025	435.00
0000013764	P	PAT T.-COUNTY CLERK	04-15-2025	04-15-2025	1,137.00
0000013767	P	PAT T.-COUNTY CLERK	04-16-2025	04-16-2025	189.00
0000013776	P	PAT T.-COUNTY CLERK	04-17-2025	04-17-2025	273.00
0000013779	P	PAT T.-COUNTY CLERK	04-21-2025	04-21-2025	80.00
0000013787	P	PAT T.-COUNTY CLERK	04-22-2025	04-22-2025	688.50
0000013790	P	PAT T.-COUNTY CLERK	04-23-2025	04-23-2025	62.00
0000013797	P	PAT T.-COUNTY CLERK	04-25-2025	04-25-2025	216.00
0000013799	P	PAT T.-COUNTY CLERK	04-25-2025	04-25-2025	171.00
0000013806	P	PAT T.-COUNTY CLERK	04-28-2025	04-28-2025	523.00
0000013824	P	PAT T.-COUNTY CLERK	04-30-2025	04-30-2025	899.25
0000013710	P	PAT T.-COUNTY CLERK / EFILE & CC	04-03-2025	04-03-2025	132.00
0000013712	P	PAT T.-COUNTY CLERK / EFILE & CC	04-03-2025	04-03-2025	62.00
0000013714	P	PAT T.-COUNTY CLERK / EFILE & CC	04-03-2025	04-03-2025	23.00
0000013725	P	PAT T.-COUNTY CLERK / EFILE & CC	04-04-2025	04-04-2025	38.00
0000013728	P	PAT T.-COUNTY CLERK / EFILE & CC	04-08-2025	04-08-2025	23.00
0000013738	P	PAT T.-COUNTY CLERK / EFILE & CC	04-09-2025	04-09-2025	214.00
0000013740	P	PAT T.-COUNTY CLERK / EFILE & CC	04-09-2025	04-09-2025	211.00
0000013742	P	PAT T.-COUNTY CLERK / EFILE & CC	04-10-2025	04-10-2025	12.00
0000013746	P	PAT T.-COUNTY CLERK / EFILE & CC	04-11-2025	04-11-2025	37.00
0000013761	P	PAT T.-COUNTY CLERK / EFILE & CC	04-15-2025	04-15-2025	65.00
0000013763	P	PAT T.-COUNTY CLERK / EFILE & CC	04-15-2025	04-15-2025	341.00

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RECEIPT	S	RECEIVED FROM	RECEIVED	POSTED	AMOUNT
0000013775	P	PAT T.-COUNTY CLERK / EFILE & CC	04-17-2025	04-17-2025	762.00
0000013786	P	PAT T.-COUNTY CLERK / EFILE & CC	04-22-2025	04-22-2025	125.00
0000013796	P	PAT T.-COUNTY CLERK / EFILE & CC	04-25-2025	04-25-2025	207.00
0000013798	P	PAT T.-COUNTY CLERK / EFILE & CC	04-25-2025	04-25-2025	236.00
0000013805	P	PAT T.-COUNTY CLERK / EFILE & CC	04-28-2025	04-28-2025	468.00
0000013821	P	PAT T.-COUNTY CLERK / EFILE & CC	04-30-2025	04-30-2025	4.00
0000013822	P	PAT T.-COUNTY CLERK / EFILE & CC	04-30-2025	04-30-2025	2.00
0000013823	P	PAT T.-COUNTY CLERK / EFILE & CC	04-30-2025	04-30-2025	238.00
COUNTY CLERK REVENUE					\$11,274.75
SHERIFF REVENUE					
0000013814	P	SHERIFF-DICKSON (LEXIS NEXIS)	04-29-2025	04-29-2025	5.00
0000013718	P	SHERIFF-DICKSON (TX COMP OF PUBLIC ACCOUNTS~LEOSE GRANT)	04-03-2025	04-03-2025	889.85
0000013719	P	SHERIFF-DICKSON (TX COMP OF PUBLIC ACCOUNTS~LEOSE GRANT)	04-03-2025	04-03-2025	1,086.31
0000013783	P	SHERIFF-DICKSON (Serve Papers)	04-21-2025	04-21-2025	100.00
SHERIFF REVENUE					\$2,081.16
SR CITIZENS REVENUE					
0000013819	P	SR CITIZENS-HEALTH & HUMAN SERVICES	04-30-2025	04-30-2025	6,524.60
SR CITIZENS REVENUE					\$6,524.60
OTHER REVENUE					
0000013766	P	JURY CASH-(Returned to bank unused cash for Jurors)	04-16-2025	04-16-2025	420.00
0000013720	P	TX COMPTROLLER-(GROSS WEIGHT & AXLE)	04-04-2025	04-04-2025	26,214.48
0000013748	P	TEXPOOL FUND to GENERAL FUND (Xfer to maintain balance)	04-15-2025	04-15-2025	300,000.00
0000013757	P	MONTHLY TRANSFER-CC (CREDIT CARD FUNDS MOVE TO GENERAL FUND)	04-15-2025	04-15-2025	1,913.00
0000013758	P	MONTHLY TRANSFER-DC (CREDIT CARD FUNDS MOVE TO GENERAL FUND)	04-15-2025	04-15-2025	1,675.09
0000013759	P	MONTHLY TRANSFER-JP (CREDIT CARD FUNDS MOVE TO GENERAL FUND)	04-15-2025	04-15-2025	9,132.07
0000013760	P	CALIPER ENERGY SERVICES LLC (ROAD CROSSING PERMIT APP FEE CR#462)	04-15-2025	04-15-2025	3,050.00
0000013753	P	TEXAS ASSOCIATION OF COUNTIES (HEALTH REIM Dist Clerk BOOT CAMP CONFERENCE)	04-15-2025	04-15-2025	741.90
0000013802	P	XFER DRUG FORFEITURE. \$\$ to GENERAL FUND (REIMBURSE EXPENSES)	04-28-2025	04-28-2025	50.84
0000013807	P	TEXAS ASSOCIATION OF COUNTIES (TAC) (REIM FOR JUDGE TRAVEL & SCHOOL)	04-28-2025	04-28-2025	253.00
0000013809	P	JOHN DICKSON (REIMBURSE FOR SALES TAX ON A PURCHASE)	04-28-2025	04-28-2025	4.70
0000013803	P	ENERGY TRANSFER CRUDE MARKETING LLC (Oil & Gas Royalty Interest)	04-28-2025	04-28-2025	33.67
0000013818	P	VERIZON (POSITIVE PAY RETURNED BACK TO BANK-UNAUTHORIZED)	04-29-2025	04-29-2025	450.00
0000013800	P	TEXAS ASSOCIATION OF COUNTIES (TAC) (DAMAGES Reim SHERIFF for 2023 PICKUP)	04-25-2025	04-25-2025	5,611.63
0000013736	P	TX STATE COMPTROLLER (OPIOID GRANT TX TREASURY)	04-08-2025	04-08-2025	1,644.16
OTHER REVENUE					\$351,194.54
REPORT TOTAL				\$492,288.65	

FISHER COUNTY BUDGET AMENDMENT

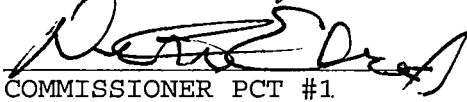
TO: Pct#1 - AMEND BUDGET
11-611-305 SUPPLIES 4000.00
11-611-320 REPAIRS 15,000.00
11-611-380 UTILITIES 4000.00

Reason: Not enough budgeted for utilities. More repairs than normal.
Spent more in Supplies than normal.

After consideration of the above-stated request, the Court hereby approves said request and orders the same to be filed with the Fisher County Clerk's Office.

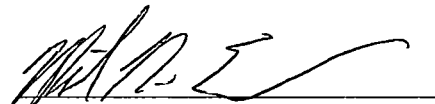


DEPARTMENT HEAD



COMMISSIONER PCT #1

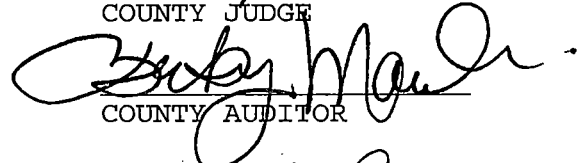
COMMISSIONER PCT#2



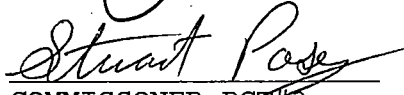
COMMISSIONER PCT#4



COUNTY JUDGE

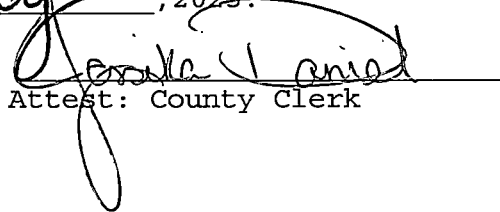


COUNTY AUDITOR



COMMISSIONER PCT#3

Approved this 12 day of May, 2025.


Attest: County Clerk



FISHER COUNTY, TEXAS

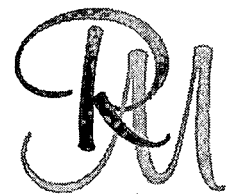
FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S
REPORT

YEAR ENDED

SEPTEMBER 30, 2024



Roberts & McGee CPA

FISHER COUNTY, TEXAS
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ROBERTS & MCGEE, CPA

104 Pine Street, Suite 408
Abilene, Texas 79601
(325) 701-9502

Stacey McGee, CPA
stacey.mcgee@rm-cpa.net

Cara Hilbrich, CPA
cara.hilbrich@rm-cpa.net

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Fisher County, Texas** (the County) as of and for the year ended September 30, 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 September 30, 2024, and the respective changes in the financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Roberts + McGee, CPA
Roberts & McGee, CPA

Abilene, Texas
April 14, 2025

FISHER COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2024

As management of Fisher County, we offer readers of Fisher County's financial statements this narrative overview and analysis of the financial activities of Fisher County for the fiscal year ended September 30, 2024.

Financial Highlights

Government-Wide Financial Statements

- The assets of Fisher County exceeded its liabilities at the close of the most recent fiscal year by \$11,668,523 (net position). Of this amount, \$7,247,456 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. \$1,032,022 of the County's equity is restricted for debt service and special revenue funds, and \$3,389,045 is invested in capital assets, net of related debt.
- The County's total debt and leases outstanding at September 30, 2024 is \$4,224,067.
- The total net position (*equity*) of the County increased by \$1,900,936 during the 2024 fiscal year.

Fund Financial Statements

- As of the close of the current fiscal year, Fisher County's governmental funds reported combined ending fund balances of \$7,493,195. Approximately 77% of the total fund balance amount, \$5,778,140, is unassigned and available for spending at the government's discretion.
- The fund balance in the general fund reflects an increase of \$1,336,475 from the prior year.
- At the end of the current fiscal year, restricted fund balance for debt service and special revenue funds was \$1,032,022 which is a decrease of \$38,204 from the prior year.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

FISHER COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2024

Fund Financial Statements

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

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

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

Fisher County has three governmental fund types which are the general fund, special revenue funds and debt service funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the road and bridge fund, ARPA fund, and the debt service fund, which are identified as major funds. Data from the other non-major governmental funds are combined into the aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 12-17 of this report.

Fisher County adopts an annual budget for its general fund, road and bridge fund, debt service fund, and various other special revenue funds. A budgetary comparison statement has been provided for the general fund, the road and bridge fund, and the ARPA fund on pages 41-43 of this report.

Fiduciary funds. Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for other governmental units. The County's fiduciary funds are all reported as Agency Funds. Agency funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's basic programs. The statements related to these fiduciary funds can be found on pages 18-19 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20-40 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining statements can be found on pages 48-67 of this report.

FISHER COUNTY, TEXAS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Fisher County, assets exceeded liabilities by \$11,668,523 at the close of the most recent fiscal year.

Fisher County's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less related outstanding debt and accrued interest used to acquire those assets of \$3,389,046. Fisher County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Fisher County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Fisher County's Net Position

Current assets	\$ 7,867,100	\$ 6,700,816
Capital assets and noncurrent assets	8,389,963	8,250,098
Deferred outflows of resources	<u>722,004</u>	<u>911,710</u>
Total Assets and Deferred outflows of resources	<u>16,979,067</u>	<u>15,862,624</u>
Current liabilities	591,056	562,534
Long-term liabilities	3,943,715	4,436,529
Deferred inflows of resources	<u>775,773</u>	<u>1,095,974</u>
Total Liabilities and deferred inflows of resources	<u>5,310,544</u>	<u>6,095,037</u>
Net investment in capital assets	3,389,045	3,162,520
Restricted	1,032,022	1,070,226
Unrestricted	<u>7,247,456</u>	<u>5,534,841</u>
Total net position	<u>\$ 11,668,523</u>	<u>\$ 9,767,587</u>

The government's net position increased by \$1,900,936 during the current fiscal year.

FISHER COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

Fisher County's Changes in Net Position

	Governmental Activities	
	2024	Restated 2023
Revenues:		
Program Revenues:		
Charges for Services	\$ 515,734	\$ 650,502
Operating Grants and Contributions	115,023	209,699
Capital Grants and Contributions	210,661	215,205
General Revenues		
Property and Other Taxes	5,359,334	5,284,316
Investment Income	436,417	114,241
Gain (loss) on disposal of assets	1,800	88,440
Miscellaneous Income	179,852	169,676
Total Revenues	6,818,821	6,732,079
 Expenses		
General administration	662,874	572,294
Judicial	612,599	648,980
Legal	228,408	215,877
Financial administration	354,472	394,749
Public facilities	36,567	35,014
Public safety	1,316,772	1,500,867
Health and welfare	156,121	150,767
Economic opportunity	46,768	38,735
Other supported services	100,622	110,861
Highway & street	1,276,255	1,345,270
Interest on long-term debt	126,427	137,605
Total expenditures	4,917,885	5,151,019
Increase in Net Position	1,900,936	1,581,060
Net Position - Beginning of Year, restated	9,767,587	8,186,527
Net Position - End of Year	\$ 11,668,523	\$ 9,767,587

FINANCIAL ANALYSIS OF THE GOVERNMENTS FUNDS

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

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

FISHER COUNTY, TEXAS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

As of the end of the current fiscal year, Fisher County's governmental funds reported combined ending fund balances of 7,493,195. Approximately 77 percent of this total amount, \$5,778,140, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is assigned, committed or restricted for capital improvements, special revenue and debt service purposes to indicate that it is not available for new spending because it has already been committed.

The general fund is the chief operating fund of the County. \$6,479,387 of the general fund's fund balance is unassigned. The unassigned fund balance represents 207% of the total general fund expenditures, or approximately 25 months of operating equity.

Fund Budgetary Highlights

The original budget for the General Fund reflected a budgeted surplus of \$399,746. Budget amendments were approved by the Commissioners and the adjusted budget reflected a budgeted surplus of \$387,746. The actual expenditures were \$680,935 less than the final budgeted amounts, and actual revenues were \$480,385 more than budgeted. This resulted in a favorable budget variance of \$1,161,320 before other financing sources and uses.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Fisher County's investment in capital assets for its governmental activities as of September 30, 2024, amounts to \$7,626,766 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, vehicles, machinery and equipment, and infrastructure.

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

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>Restated 2023</u>
Land	\$ 79,868	\$ 79,868
Buildings and improvements	5,967,372	6,059,981
Machinery and equipment	1,115,921	1,255,944
Infrastructure	439,861	465,317
Intangible Right of Use Asset	<u>23,744</u>	<u>50,974</u>
	<u>\$ 7,626,766</u>	<u>\$ 7,912,084</u>

Current year additions to capital outlays amounted to \$220,309, and \$18,579 of capital assets were disposed of. Depreciation and amortization expense was \$505,628 for the year ended September 30, 2024.

FISHER COUNTY, TEXAS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

Debt Administration

The County has long term debt in the form of general obligation bonds, notes payable, and right of use liabilities (leases) within the governmental activities. As of September 30, 2024, the County had outstanding long-term debt balances as follows:

<u>Governmental Activities:</u>	
General obligation bonds	\$ 4,005,000
Premium on general obligation bonds	63,293
Notes payable	127,820
Lease liabilities	9,924
Subscription-based IT arrangement liabilities	18,030

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The county adopted a 2024 property tax rate effective for its 2025 fiscal year of 0.497533 per \$100 property valuation. This is compared to the 2023 property tax rate of 0.470794 per \$100 property valuation.
- The County's 2025 fiscal year general fund budget proposed budgeted revenue of \$4,327,492 and budgeted expenses of \$3,253,558. Budgeted revenues are \$134,333 higher than the fiscal year 2023 adjusted budget, and the budgeted expense are \$405,744 less than the adjusted budgeted expenses for fiscal year 2024.

Requests for Information

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

FISHER COUNTY, TEXAS

**STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Primary Government Governmental Activities
ASSETS:	
Current:	
Cash and cash equivalents	\$ 897,367
Investments	6,787,112
Property tax receivable, net	160,705
Accounts receivable, net	21,916
Total current assets	7,867,100
Non-current assets:	
Capital assets, net of accumulated depreciation	7,626,766
Net pension asset	763,197
Total noncurrent assets	8,389,963
TOTAL ASSETS	16,257,063
 DEFERRED OUTFLOWS OF RESOURCES:	
Deferred outflows - pension and OPEB	722,004
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	16,979,067
 LIABILITIES:	
Current liabilities:	
Accounts payable	90,558
Due to state	8,755
Accrued interest payable	13,654
Long-term debt - due in less than one year	478,089
Long-term liabilities:	
Long-term debt - due in more than one year	3,745,978
OPEB Liability	197,737
TOTAL LIABILITIES	4,534,771
 DEFERRED INFLOWS OF RESOURCES:	
Unearned grant revenue	113,887
Deferred inflows - pension and OPEB	661,886
TOTAL DEFERRED INFLOWS OF RESOURCES	775,773
 NET POSITION:	
Net investment in capital assets	3,389,045
Restricted for debt service	323,774
Restricted for special revenue and capital improvements	708,248
Unrestricted	7,247,456
TOTAL NET POSITION	\$ 11,668,523

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

FISHER COUNTY, TEXAS

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Function/Program	Expenses	Program Revenues		Primary Governmental Activities	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Primary Government:					
Governmental activities:					
General administration	\$ 662,874	\$ 8,910	\$	\$ 210,661	\$ (443,303)
Judicial	612,599	192,565	50,866		(369,168)
Legal	228,408				(228,408)
Financial administration	354,472	9,323			(345,149)
Public facilities	36,567	3,822			(32,745)
Public safety	1,316,772	34,559	3,373		(1,278,840)
Health and welfare	156,121		41,266		(114,855)
Economic opportunity	46,768				(46,768)
Other supported services	100,622				(100,622)
Road and bridge	1,276,255	266,555	19,518		(990,182)
Interest on long-term debt	126,427				(126,427)
Total governmental activities	4,917,885	515,734	115,023	210,661	(4,076,467)
Total primary government	\$ 4,917,885	\$ 515,734	\$ 115,023	\$ 210,661	(4,076,467)
General revenues:					
Property taxes					5,359,334
Investment income					436,417
Gain on sale of assets					1,800
Miscellaneous income					179,852
Total general revenues					5,977,403
Change in net position					1,900,936
Net position - beginning of year, restated					9,767,587
Net position - end of year					\$ 11,668,523

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

FISHER COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	General Fund	Road and Bridge Fund	Debt Service Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash investments	\$ (278,357)	\$ 696,138	\$ 323,774
Investments	6,787,112	-	-
Property tax receivable, net	121,422	11,538	27,745
Accounts receivable, net	21,916	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>6,652,093</u>	\$ <u>707,676</u>	\$ <u>351,519</u>
LIABILITIES			
Accounts payable and accrued expenses	\$ 51,284	\$ 13,260	\$ -
Due to other funds	-	-	-
Due to others	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>51,284</u>	<u>13,260</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned grant revenue	-	-	-
Deferred revenue - property taxes	121,422	11,538	27,745
	<u> </u>	<u> </u>	<u> </u>
TOTAL DEFERRED INFLOWS	<u>121,422</u>	<u>11,538</u>	<u>27,745</u>
FUND BALANCE			
Committed fund balance	-	-	-
Assigned fund balance	-	-	-
Restricted for debt service	-	-	323,774
Restricted for special revenue and capital improvements	-	682,878	-
Unassigned	6,479,387	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND BALANCE	<u>6,479,387</u>	<u>682,878</u>	<u>323,774</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ <u>6,652,093</u>	\$ <u>707,676</u>	\$ <u>351,519</u>

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

FISHER COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash investments	\$ 113,887	\$ 41,925	\$ 897,367
Investments	-	-	6,787,112
Property tax receivable, net	-	-	160,705
Accounts receivable, net	-	-	21,916
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>113,887</u>	\$ <u>41,925</u>	\$ <u>7,867,100</u>
LIABILITIES			
Accounts payable and accrued expenses	\$ -	\$ 26,014	\$ 90,558
Due to other funds	-	-	-
Due to others	-	8,755	8,755
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	-	34,769	99,313
DEFERRED INFLOWS OF RESOURCES			
Unearned grant revenue	113,887	-	113,887
Deferred revenue - property taxes	-	-	160,705
	<hr/>	<hr/>	<hr/>
TOTAL DEFERRED INFLOWS	113,887	-	274,592
FUND BLANCE			
Committed fund balance	-	611,968	611,968
Assigned fund balance	-	71,065	71,065
Restricted for debt service	-	-	323,774
Restricted for special revenue and capital improvements	-	25,370	708,248
Unassigned	-	(701,247)	5,778,140
	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCE	-	7,156	7,493,195
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
	\$ <u>113,887</u>	\$ <u>41,925</u>	\$ <u>7,867,100</u>

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

FISHER COUNTY, TEXAS

**RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2024**

Total Fund Balances - Governmental Funds \$ 7,493,195

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

Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the governmental funds balance sheet. The net effect is an increase in net position. 7,626,766

Other long-term assets are not available to pay for current-period expenditures and are, therefore, deferred in the governmental funds. Deferred revenue is recognized in the government-wide financial statements. This results in an increase in net position. 160,705

Long-term liabilities are not due and payable in the current period and are, therefore, not reported in the governmental funds. The net effect is a decrease in net position. (4,237,721)

Included on the government-wide financial statements is the recognition of the County's proportionate share of the OPEB liabilities of \$197,737 and a deferred outflow of resources of \$22,124 and deferred inflows of resources of \$42,325. The net effect is a decrease to net position. (217,938)

Included on the government-wide financial statements is the recognition of the County's proportionate share of the net pension asset of \$763,197, a deferred outflow of resources of \$699,880, and a deferred inflow of resources of \$619,561. The net effect is to increase net position. 843,516

Net Position of Governmental Activities \$ 11,668,523

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

FISHER COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Road and Bridge Fund	Debt Service Fund
REVENUES:			
Property taxes	\$ 3,956,247	\$ 936,543	\$ 480,040
Licenses and permits	-	266,555	-
Fees and charges for services	142,096	-	-
Intergovernmental	67,601	-	-
Investment earnings	400,538	-	23,874
Contribution and Donations	-	-	-
Other miscellaneous	107,063	47,521	-
Total Revenues	4,673,545	1,250,619	503,914
EXPENDITURES:			
Current:			
General administration	510,484	-	-
Judicial	580,554	-	-
Legal	150,719	-	-
Financial administration	382,491	-	-
Public safety	1,223,658	-	-
Public facilities	-	-	-
Highway & street	-	1,142,647	-
Health and welfare	4,430	-	-
Economic opportunity	46,768	-	-
Other supported services	123,458	-	-
Debt service	33,417	136,075	463,569
Capital outlay	68,500	56,011	-
Total Expenditures	3,124,479	1,334,733	463,569
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,549,066	(84,114)	40,345
OTHER FINANCING SOURCES (USES):			
Proceeds from financing agreements	3,101	-	-
Proceeds from sale of property	-	1,800	-
Transfers in	-	175	-
Transfer out	-	-	-
Total Other Financing Sources (Uses)	3,101	1,975	-
CHANGE IN FUND BALANCE	1,552,167	(82,139)	40,345
FUND BALANCE - BEGINNING OF YEAR	4,927,220	765,017	283,429
FUND BALANCE - END OF YEAR	\$ 6,479,387	\$ 682,878	\$ 323,774

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

FISHER COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$	\$	\$ 5,372,830
Licenses and permits		43,432	309,987
Fees and charges for services		63,652	205,748
Intergovernmental	193,926	64,156	325,683
Investment earnings		12,005	436,417
Contribution and Donations		7,596	7,596
Other miscellaneous		14,571	169,155
Total Revenues	193,926	205,412	6,827,416
EXPENDITURES:			
Current:			
General administration	101,229	-	611,713
Judicial	-	74,021	654,575
Legal	-	96,058	246,777
Financial administration	-	-	382,491
Public safety	-	3,270	1,226,928
Public facilities	-	602	602
Highway & street	-	53,493	1,196,140
Health and welfare	-	151,691	156,121
Economic opportunity	-	-	46,768
Other supported services	-	-	123,458
Debt service	-	-	633,061
Capital outlay	92,697	-	217,208
Total Expenditures	193,926	379,135	5,495,842
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	(173,723)	1,331,574
OTHER FINANCING SOURCES (USES):			
Proceeds from financing agreements			3,101
Proceeds from sale of property			1,800
Transfers in		41,184	41,359
Transfer out		(41,359)	(41,359)
Total Other Financing Sources (Uses)	-	(175)	4,901
CHANGE IN FUND BALANCE	-	(173,898)	1,336,475
FUND BALANCE - BEGINNING OF YEAR	-	181,054	6,156,720
FUND BALANCE - END OF YEAR	\$ -	\$ 7,156	\$ 7,493,195

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

FISHER COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Net Change in Fund Balances - Governmental Funds \$ 1,336,475

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

Current year capital outlays are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of including capital outlays net of disposals is to increase net position. 220,309

Depreciation and amortization expense is not reflected in the governmental funds, but is recorded in the government-wide financial statements as an expense and an increase to accumulated depreciation and amortization. The net effect of current year depreciation and amortization expense is to decrease net position. (505,628)

Revenue from property taxes and court fines are recognized in the fund financial statements on the modified accrual basis, but are recognized on the accrual basis in the government-wide financial statements. The net effect is to increase net position. (13,496)

The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. The net effect of recognizing current issuance and payments on long-term debt in the government-wide financial statements is a net increase to net position. 511,841

The County's share of the unrecognized deferred inflows and outflows for the pension liability and the OPEB liability as of the measurement date must be amortized and the County's proportionate share of the pension expense and postemployment benefits must be recognized. The net effect is an decrease in net position 351,435

Change in Net Position of Governmental Activities \$ 1,900,936

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

FISHER COUNTY, TEXAS
STATEMENT OF FIDUCIARY
NET POSITION
SEPTEMBER 30, 2024

ASSETS	<u>Custodial Agency Funds</u>
Cash and cash investments	\$ <u>567,398</u>
TOTAL ASSETS	\$ <u><u>567,398</u></u>
LIABILITIES	
Due to others	\$ <u>-</u>
TOTAL LIABILITIES	<u>-</u>
NET POSITION	
Restricted for individuals, organizations and other governments	<u>567,398</u>
TOTAL NET POSITION	\$ <u><u>567,398</u></u>

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

FISHER COUNTY, TEXAS

**STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Custodial Agency Funds</u>
ADDITIONS:	
Tax and fee collections for other governments	\$ 629,189
Interest Income	<u>2,242</u>
Total additions	<u>631,431</u>
DEDUCTIONS:	
Payments of tax and fees to others	405,136
Other deductions	<u>134</u>
Total deductions	<u>405,270</u>
Change in net position	226,161
Net position - beginning	<u>341,237</u>
Net position - ending	\$ <u>567,398</u>

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

Government-Wide and Fund Financial Statements

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

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

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 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. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Funds

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

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

The government reports the following major governmental funds:

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

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

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

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

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

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – *continued*

Fiduciary Funds

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

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

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

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

Use of Estimates

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

Budget Policies

The County follows these procedures in establishing budgetary data reflected in the financial statements:

Public hearings are conducted at the Fisher County Courthouse to obtain taxpayer comments. Prior to October 1, the budget is legally enacted through adoption of an order by the Commissioners' Court. Budgets are adopted for the general fund, debt service fund, and most special revenue funds. All budget amendments are approved by the Commissioners' Court.

The budgeted amounts presented in these statements are as originally adopted and as amended by the Commissioners' Court during the year ended September 30, 2024. All appropriations lapse at year end.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Assets, Liabilities, and Net position or Equity

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds”: (i.e., the non-current portion of interfund loans).

Property taxes are levied on October 1 in conformity with Subtitle E, Texas Property Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1. Property taxes attach as an enforceable lien as of January 1 to secure the payment of all taxes, penalties, and interest ultimately imposed. The Fisher Central Appraisal District assesses the property taxes for the County and the Fisher County Tax Assessor Collector collects the property taxes for the County. The County is permitted by the Municipal Finance Law of the State to levy taxes up to \$1.20 per \$100 of appraised valuation for general services, permanent improvements, lateral road, and jury fund purposes other than the payment of principal established by the Attorney General of the State of Texas. The tax rate for the year ended September 30, 2024 was \$0.470797 per \$100 valuation.

All receivables are shown net of an allowance for uncollectible accounts.

Capital Assets

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

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

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

Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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

Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet reports a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources are reported in the governmental funds as unavailable revenues from tax revenue in the amount of \$160,705 and unearned grant revenue of \$113,887.

Long-Term Debt

In the government-wide financial statements, long-term debt is reported as a liability in the governmental activities. The long-term debt of the County includes notes payable, general obligation bonds, long-term lease liabilities, and subscription-based IT arrangement liabilities.

Compensated Absences

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

Fund Balance Classification

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

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County had no fund balances classified as nonspendable at September 30, 2024.

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

The County's fund balance included \$682,878 restricted for road and bridge repairs, \$25,370 for special revenue projects, and \$323,774 for future debt service requirements.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Court. These amounts cannot be used for any other purpose unless the Court removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County had committed funds of \$611,968 at year end.

Assigned – This classification includes amounts that are constrained by the Court's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Court or through the Commissioners delegating this responsibility to management through the budgetary process. The County had \$71,065 of funds classified as assigned at year end.

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

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

Fair Value Measurements

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

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

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

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

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

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

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

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

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Subsequent Events

The County has evaluated subsequent events through April 14, 2025, the date the financial statements were available to be issued.

NOTE 2: DEPOSITS AND INVESTMENTS

Deposits and Investments

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

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

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

As of September 30, 2024, Fisher County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Rating</u>
Tex Pool	\$ 6,787,112	<60 days – Weighted Avg.	AAAm

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

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

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

NOTE 2: DEPOSITS AND INVESTMENTS – continued

Custodial credit risk: Deposits. This is the risk that in the event of bank failure, the county's deposits may not be returned to it. The County was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2024 were covered by depository insurance or by pledged collateral held by the County's agent bank in the County's name.

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

Other credit risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, TexPool's investment policy allows the portfolio's investment managers to invest only in obligations of the U.S. Governments, its agencies' repurchase agreements, and no-load AAAM money market mutual funds registered with the SEC. As of September 30, 2024, TexPool's investments credit quality rating was AAAM (Standard & Poor's).

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

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

Credit Risk: State law and County policy limits investments in local government investment pools to those rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service.

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 3: CAPITAL ASSET ACTIVITY

A summary of changes in capital assets for the year ended September 30, 2024 follows below:

Governmental Activities	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024
Capital assets not being depreciated				
Land	\$ 79,868	\$ -	\$ -	\$ 79,868
Total capital assets not being depreciated	<u>79,868</u>	<u>-</u>	<u>-</u>	<u>79,868</u>
Capital assets being depreciated and amortized				
Buildings and improvements	8,384,470	80,858		8,465,328
Machinery and equipment	5,063,218	136,350	(15,250)	5,184,318
Infrastructure	728,407			728,407
Intangible right of use assets	145,180	3,101	(3,329)	144,952
Total capital assets being depreciated and amortized	<u>14,321,275</u>	<u>220,309</u>	<u>(18,579)</u>	<u>14,523,005</u>
Less accumulated depreciation and amortization for:				
Buildings and improvements	(2,324,488)	(173,468)		(2,497,956)
Machinery and equipment	(3,807,274)	(276,373)	15,250	(4,068,397)
Infrastructure	(263,090)	(25,456)		(288,546)
Intangible right of use asset	(94,206)	(30,331)	3,329	(121,208)
Total accumulated depreciation and amortization	<u>(6,489,058)</u>	<u>(505,628)</u>	<u>18,579</u>	<u>(6,976,107)</u>
Governmental activities capital assets	<u>\$ 7,912,085</u>	<u>\$ (285,319)</u>	<u>\$ -</u>	<u>\$ 7,626,766</u>

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

Governmental Activities:	
General government	\$ 79,421
Judicial	12,800
Public safety	203,238
Public facilities	35,965
Other supporting services	3,660
Road and Bridge	<u>170,544</u>
	<u>\$ 505,628</u>

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 4: LONG-TERM DEBT

A summary of changes in notes payable for the year ended September 30, 2024 follows below:

	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024
Bonds and Notes Payable				
General Obligation Bonds	\$ 4,345,000	\$ -	\$ (340,000)	\$ 4,005,000
Premium on Bond Issuance	69,623	-	(6,330)	63,293
Notes Payable	256,604	-	(128,784)	127,820
Lease liabilities	25,012	3,101	(18,189)	9,924
SBITA liabilities	31,361	-	(13,331)	18,030
Total Long-Term Debt	\$ 4,727,600	\$ 3,101	\$ (506,634)	\$ 4,224,067

Current maturities of the outstanding bonds and notes payable at September 30, 2024 are as follows:

Year	Bonds and Notes Payable		
	Principal	Interest	Total
2025	\$ 459,317	\$ 117,998	\$ 577,315
2026	378,503	105,310	483,813
2027	370,000	93,869	463,869
2028	380,000	82,619	462,619
2029-2033	2,090,000	217,809	2,307,809
2034	455,000	7,109	462,109
	\$ 4,132,820	\$ 624,714	\$ 4,757,534

Bonds and notes payable are comprised of the following:

The General Obligation Bonds were issued February 17, 2015 in the amount of \$6,745,000. The bonds have an annual interest rate between 2.0% and 3.125%. The bonds are due in semi-annual interest and principal payments with the final payments on February 15, 2034. The balance at year end is \$4,005,000.

A note payable for the purchase of equipment was entered into on June 4, 2020. The original amount of the note payable was \$185,300 and called for yearly payments of \$39,453. The final payment is due June 4, 2025 and the balance at September 30, 2024 was \$38,402.

A note payable for the purchase of equipment was entered into on July 29, 2020. The original amount of the note payable was \$255,300 and called for yearly payments of \$54,298. The final payment is due June 29, 2025 and the balance at September 30, 2024 was \$52,888.

A note payable for the purchase of equipment was entered into on August 13, 2021. The original amount of the note payable was \$89,800 and called for yearly payments of \$18,998. The final payment is due October 14, 2025 and the balance at September 30, 2024 was \$36,530.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 4: LONG-TERM DEBT – *continued*

Long-term lease obligations and subscription-based IT arrangement liabilities are as follows:

Description	Date	Payment Terms	Monthly Payment Amount	Imputed Interest Rate	Initial Lease Liability	Balance at 9/30/2024
<u>Long-term Lease Liabilities</u>						
Konica Minolta Copier (4)	3/01/2020	60 months	1,408	4.50% \$	75,522 \$	6,961
Pitney Bowes Mail Machine	9/18/2024	60 months	58	4.50%	3,101	2,963
						<u>9,924</u>
<u>Subscription-based IT Arrangements (SBITA)</u>						
Local Government Solutions	5/12/2021	60 months	985	4.5%	52,835	18,030
						<u>18,030</u>
Total Long-term Lease Liabilities and SBITA						<u>\$ 27,954</u>

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

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

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

Year	Leases and SBITA		
	Principal	Interest	Total
2025	18,772	\$ 784	\$ 19,556
2026	7,392	200	7,592
2027	626	70	696
2028	654	42	696
2029	510	12	522
	<u>27,954</u>	<u>\$ 1,108</u>	<u>\$ 29,062</u>

NOTE 5: RETIREMENT PLAN

Plan Description

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 5: RETIREMENT PLAN – continued

Benefits Provided

The plan provisions are adopted by the governing body of the employer, within the options available in the state statutes governing the TCDRS (TCDRS Act). Members employed by Fisher County can retire at age 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of employment but must leave their accumulated contributions in the plan to receive any employer-financed benefits.

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

Membership

The County membership in the TCDRS plan at December 31, 2024 consisted of the following:

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

Contributions

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

The rate the County contributed for the months of the accounting years in 2023 and 2024 was 8.23%. The deposit rate payable by the employee members for the calendar years 2023 and 2024 was 7.00% as adopted by the governing body of the County. The total retirement contributions made by the County were \$168,575 for the fiscal year ended September 30, 2024.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 5: RETIREMENT PLAN – continued

Actuarial Assumptions

The total pension liability at December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Valuation Timing	Actuarially determined contributions rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age (level percent of pay)
Amortization Method:	Straight-line amortization over Expected Working Life
Asset Valuation Method	Smoothing period, 5 years Recognition method, Non-asymptotic Corridor, None
Inflation	2.50%
Salary Increases	4.70% average over career including inflation
Investment Rate of Return	7.50%
Cost of Living Adjustments	Cost-of living adjustments for Fisher County are not considered to be substantively automatic under GASB 68. Therefore, no provision for future cost-of-living adjustments is included in the GASB calculations. Plus, no provision for future cost-of-living adjustments is included in the funding valuation.

The actuarial assumptions that determined the total pension liability as of December 31, 2023 were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2020, except where required to be different by GASB 68. The assumptions and methods are the same as used in the prior valuation.

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. This discount rate used for the December 31, 2023 calculation was the same rate that was used in prior year calculations.

To determine the discount rate to be used, the County uses an alternative method to determine the sufficiency of the fiduciary net position in all future years. This alternative method reflects the funding requirements under our funding policy and the legal requirements under the TCDRS Act:

- 1) TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20 – year closed layered periods.
- 2) Under the TCRDS Act, the employer is legally required to make the contribution specified in the funding policy
- 3) The employer’s assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
- 4) Any increased cost due to the adoption of a cost-of-living adjustment is required to be funded over a period of 15 years, if applicable.

FISHER COUNTY, TEXAS

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

NOTE 5: RETIREMENT PLAN - continued

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses.

Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, decreased by .10% to be net of administrative expenses.

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

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 5: RETIREMENT PLAN - continued

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

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus inflation)
US Equities	Dow Jones US Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities – Developed	MSCI Work (net) Index, Ex USA	5.00%	4.75%
International Equities – Emerging	MSCI EM Standard (net) index	6.00%	4.75%
Investment Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	7.25%
REIT Equities	67% FTSE NAREIT Equity REIT's Index + 33% FRSE EPRA/NAREIT Global Rate Estate Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.75%
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%

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

At September 30, 2024, the County reported a net pension asset of \$763,197 for its proportionate share of the TCDRS's net pension liability measured at December 31, 2023. For the year ended September 30, 2024, the County recognized pension income of \$188,950.

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 5: RETIREMENT PLAN - continued

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

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

Changes in the net pension liability for the County for the measurement year ended December 31, 2023 are as follows:

	Increases (Decreases)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a)-(b)
Changes in Net Pension Liability			
Balance at December 31, 2022	\$ 6,245,503	\$ 6,583,518	\$ (338,015)
Changes for the year:			
Service Cost	210,728	-	210,728
Interest on total pension liability	471,377	-	471,377
Effect of plan changes	-	-	-
Effect of economic/demographic gains/losses	(90,399)	-	(90,399)
Effect of assumptions changes or inputs	-	-	-
Refunds of contributions	(90,359)	(90,359)	-
Benefit payments	(426,910)	(426,910)	-
Administrative expenses	-	(3,699)	3,699
Member contributions	-	141,155	(141,155)
Net investment income	-	721,455	(721,455)
Employer contributions	-	165,977	(165,977)
Other	-	(8,000)	8,000
Balance as of December 31, 2023	<u>\$ 6,319,940</u>	<u>\$ 7,083,137</u>	<u>\$ (763,197)</u>

Discount Rate Sensitivity Analysis

The following presents the net pension liability/(asset) of the County calculated using the discount rate of 7.60%, as well as what the County's combined net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease in Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase in Discount Rate (8.60%)
Total Pension Liability	\$ 7,024,701	\$ 6,319,940	\$ 5,720,668
Fiduciary Net Position	(7,083,136)	(7,083,137)	(7,083,136)
Net Pension Liability/ (Asset)	<u>\$ (58,435)</u>	<u>\$ (763,197)</u>	<u>\$ (1,362,468)</u>

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 5: RETIREMENT PLAN - continued

At December 31, 2023, the County reported its share of the TCDRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Recourses	Deferred Inflows of Recourses
Differences between expected and actual economic experience	\$ -	\$ 60,266
Changes in actuarial assumptions	-	-
Differences between projected and actual investment earnings	567,983	559,294
Contributions subsequent to the measurement date	131,897	-
Total	\$ 699,880	\$ 619,560

Deferred outflows of resources related to pensions includes \$131,897 resulting from contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability for the year ended December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	
2023	\$ (88,588)
2024	(60,564)
2025	143,450
2026	(45,875)
Thereafter	-
	\$ (51,577)

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

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

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

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	38
Inactive employees entitled to but not yet receiving benefits	15
Active employees	70

OPEB Liability

The County’s total OPEB liability related to the TCDRS GTL program, measured as of December 31, 2023 was \$197,737, and was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions.

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age Level Percent of Salary
Amortization Method	Straight-Line amortization over Expected Working Life
Investment Rate of Return	3.26% - 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2023

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2020, except where required to be different by GASB 75.

	Total OPEB
Changes in OPEB Liability	<u>Liability (a)</u>
Balance as 12/31/2022	\$ 187,419
Changes for the year:	
Service cost	5,818
Interest on total OPEB liability	7,055
Change of benefit terms	-
Difference between expected and actual experience	(7,633)
Changes in assumptoins or other inputs	12,337
Benefit payments	(7,259)
Other changes	
Net Changes	<u>10,318</u>
Balance as of 12/31/2023	<u>\$ 197,737</u>

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

Sensitivity of the OPEB Liability to changes in the discount rate

The following presents the OPEB liability of the County, calculated using the discount rate of 3.26%, as well as what the County’s OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26%) or 1-percentage-point higher (4.26%) than the current rate:

	1% Decrease in Discount Rate (2.26%)	Discount Rate (3.26%)	1% Increase in Discount Rate (4.26%)
County's OPEB Liability	\$ 229,509	\$ 197,737	\$ 172,435

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense (benefit) of \$14,105.

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Recourses	Deferred Inflows of Recourses
Differences between expected and actual economic experience	\$ 711	\$ 11,454
Changes in actuarial assumptions	15,002	30,872
Contributions subsequent to the measurement date	6,411	-
Total	\$ 22,124	\$ 42,326

The deferred outflows balance includes contributions subsequent to the measurement date of \$6,411. This amount will be recognized as a reduction of the OPEB liability for the year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:	
2024	\$ (6,527)
2025	(10,515)
2026	(10,515)
2027	944
Thereafter	-
	\$ (26,613)

FISHER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 7: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; and natural disasters. During fiscal year 2023, the County purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

NOTE 8: CORRECTION OF AN ERROR

In the governmental activities, the beginning net position was adjusted to correct the value of the subscription asset and liability for the County's implementation of Governmental Accounting Standards Board Statement No. 96, *Subscription Based Information Technology Arrangements (SBITA)*. In the year ended September 30, 2024, the County determined that the lease term previously used to estimate the present value of the subscription payments under one agreement was understated by 36 months.

The correction of the Lease term used in the valuation had the following effect on net position as reported at September 30, 2023:

	<u>Governmental Activities</u>
Net Position at September 30, 2023	\$ 9,776,470
Adjustments:	
Net Book Value SBITA	19,894
SBITA Liability	<u>(28,777)</u>
Restated Net Position at September 30, 2023	<u>\$ 9,767,587</u>

REQUIRED SUPPLEMENTARY INFORMATION

FISHER COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE –
 BUDGET TO ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Amended		
REVENUES:				
Property taxes	\$ 3,823,651	\$ 3,823,651	\$ 3,956,247	\$ 132,596
Fees and charges for services	163,065	163,065	142,096	(20,969)
Intergovernmental	55,966	55,966	67,601	11,635
Investment earnings	76,216	76,216	400,538	324,322
Other miscellaneous	74,262	74,262	107,063	32,801
	4,193,160	4,193,160	4,673,545	480,385
Total Revenues				
EXPENDITURES:				
Current:				
General administration	598,432	600,619	510,484	90,135
Judicial	619,656	627,469	580,554	46,915
Legal	153,745	153,745	150,719	3,026
Financial administration	447,415	447,415	382,491	64,924
Public safety	1,725,167	1,706,855	1,223,658	483,197
Health and welfare	18,500	18,500	4,430	14,070
Economic development	50,807	52,807	46,768	6,039
Other supported services	124,811	124,811	123,458	1,353
Debt service	-	-	33,417	(33,417)
Capital outlay	54,881	73,193	68,500	4,693
	3,793,414	3,805,414	3,124,479	680,935
Total Expenditures				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	399,746	387,746	1,549,066	1,161,320
OTHER FINANCING SOURCES (USES):				
Proceeds from financing agreements	-	-	3,101	3,101
Total Other Financing Sources (Uses)	-	-	3,101	3,101
CHANGE IN FUND BALANCE	399,746	387,746	1,552,167	1,164,421
FUND BALANCE - BEGINNING OF YEAR	4,927,220	4,927,220	4,927,220	-
FUND BALANCE - END OF YEAR	\$ 5,326,966	\$ 5,314,966	\$ 6,479,387	\$ 1,164,421

FISHER COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE –
 BUDGET TO ACTUAL – ROAD AND BRIDGE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Amended		
REVENUES:				
Property taxes	\$ 933,238	\$ 933,238	\$ 936,543	\$ 3,305
Licenses and permits	248,000	248,000	266,555	18,555
Intergovernmental	21,193	21,193	-	(21,193)
Other miscellaneous	148,103	154,912	47,521	(107,391)
Total Revenues	1,350,534	1,357,343	1,250,619	(106,724)
EXPENDITURES:				
Current:				
Road and bridge	1,418,810	1,418,810	1,142,647	276,163
Debt service	137,731	137,731	136,075	1,656
Capital outlay	-	-	56,011	(56,011)
Total Expenditures	1,556,541	1,556,541	1,334,732	221,809
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(206,007)	(199,198)	(84,113)	115,085
OTHER FINANCING SOURCES (USES):				
Transfers in (out)	-	-	175	175
Proceeds from sale of property	67,940	67,940	1,800	(66,140)
Total Other Financing Sources (Uses)	67,940	67,940	1,975	(65,965)
CHANGE IN FUND BALANCE	(138,067)	(131,258)	(82,138)	49,120
FUND BALANCE - BEGINNING OF YEAR	765,017	765,017	765,017	-
FUND BALANCE - END OF YEAR	\$ 626,950	\$ 633,759	\$ 682,879	\$ 49,120

FISHER COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE –
BUDGET TO ACTUAL – ARPA GRANT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budget</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Amended</u>		
REVENUES:				
Intergovernmental	\$ -	-	\$ 193,926	\$ 193,926
Total Revenues	<u>-</u>	<u>-</u>	<u>193,926</u>	<u>193,926</u>
EXPENDITURES:				
Current:				
General Administration	-	-	101,229	(101,229)
Capital outlay	<u>-</u>	<u>-</u>	<u>92,697</u>	<u>(92,697)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>193,926</u>	<u>(193,926)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FISHER COUNTY, TEXAS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR FISCAL YEAR 2024**

Year Ending December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a Percentage of Covered Payroll
2014	\$ 114,848	\$ 114,848	\$ -	\$ 1,395,480	8.23%
2015	116,314	118,768	(2,454)	1,443,105	8.23%
2016	111,260	117,243	(5,983)	1,424,585	8.23%
2017	78,903	94,397	(15,494)	1,153,551	8.18%
2018	126,248	145,725	(19,477)	1,770,655	8.23%
2019	117,069	129,233	(12,164)	1,569,290	8.24%
2020	106,366	125,080	(18,714)	1,519,511	8.23%
2021	121,464	148,537	(27,073)	1,804,815	8.23%
2022	144,609	159,548	(14,939)	1,938,459	8.23%
2023	124,418	165,977	(41,559)	2,016,498	8.23%

FISHER COUNTY, TEXAS

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

Assumptions

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

Valuation date	Actuarially determined contributions rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are
Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	0.0 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7%, average over career, including inflation
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement age assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Tables for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected 2019: New inflation, mortality, and other assumptions were reflected 2022: New investment return and inflation assumptions were reflected
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015-2016: No changes in plan provisions reflected in the Schedule. 2017: New annuity purchase rates for benefits earned after 2017. 2018: Employer contributions reflect that the current service matching rate was increased to 150% for future benefits. 2019-2023: No changes in plan provisions reflected in the Schedule.

FISHER COUNTY, TEXAS

**SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
LAST 10 YEARS
YEARS ENDED DECEMBER 31**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability										
Service cost	\$ 210,728	\$ 216,792	\$ 207,253	\$ 179,510	\$ 183,491	\$ 117,973	\$ 161,940	\$ 147,394	\$ 138,402	\$ 142,150
Interest (on the Total Pension Liability)	471,377	470,247	468,921	462,639	451,208	425,473	414,905	392,073	377,583	361,409
Effect of plan changes	-	-	-	-	-	-	47,838	-	(18,859)	-
Effect of assumption changes or inputs	-	-	(86,906)	296,971	-	-	39,431	-	64,221	-
Effect of economic/demographic (gains) or losses	(90,399)	(143,916)	(53,088)	(3,031)	(13,659)	161,279	(70,163)	39,781	1,615	(12,705)
Benefit payments, including refunds of employee contributions	(517,269)	(526,929)	(529,556)	(481,567)	(470,536)	(435,214)	(404,426)	(370,335)	(362,305)	(262,774)
Net Change in Total Pension Liability	<u>74,437</u>	<u>16,194</u>	<u>6,624</u>	<u>454,522</u>	<u>150,504</u>	<u>269,511</u>	<u>189,525</u>	<u>208,913</u>	<u>200,657</u>	<u>228,080</u>
Total Pension Liability - Beginning	<u>6,245,503</u>	<u>6,229,309</u>	<u>6,222,685</u>	<u>5,768,163</u>	<u>5,617,659</u>	<u>5,348,149</u>	<u>5,158,624</u>	<u>4,949,711</u>	<u>4,749,054</u>	<u>4,520,974</u>
Total Pension Liability - Ending (a)	<u>\$ 6,319,940</u>	<u>\$ 6,245,503</u>	<u>\$ 6,229,309</u>	<u>\$ 6,222,685</u>	<u>\$ 5,768,163</u>	<u>\$ 5,617,660</u>	<u>\$ 5,348,149</u>	<u>\$ 5,158,624</u>	<u>\$ 4,949,711</u>	<u>\$ 4,749,054</u>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 165,977	\$ 159,548	\$ 148,537	\$ 125,080	\$ 129,233	\$ 145,725	\$ 94,937	\$ 117,243	\$ 118,768	\$ 114,848
Contributions - Employee	141,155	135,692	126,337	106,366	109,850	123,946	80,749	99,721	101,017	97,684
Net Investment Income	721,455	(405,265)	1,329,816	603,119	858,673	(104,423)	728,021	351,143	67,287	310,150
Benefit payments, including refunds of employee contributions	(517,269)	(526,929)	(529,556)	(481,567)	(470,535)	(435,214)	(404,426)	(370,335)	(362,305)	(262,774)
Administrative Expense	(3,699)	(3,858)	(3,924)	(4,528)	(4,454)	(4,199)	(3,662)	(3,805)	(3,408)	(3,556)
Other	(8,000)	(28,732)	(5,779)	(3,867)	(7,109)	(4,379)	(2,478)	84,340	64,967	(4,395)
Net Change in Plan Fiduciary Net Position	<u>499,619</u>	<u>(669,544)</u>	<u>1,065,431</u>	<u>344,603</u>	<u>615,658</u>	<u>(278,544)</u>	<u>493,141</u>	<u>278,307</u>	<u>(13,674)</u>	<u>251,957</u>
Plan Fiduciary Net Position - Beginning	<u>6,583,518</u>	<u>7,253,062</u>	<u>6,187,631</u>	<u>5,843,028</u>	<u>5,227,370</u>	<u>5,505,914</u>	<u>5,012,774</u>	<u>4,734,467</u>	<u>4,748,142</u>	<u>4,496,185</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 7,083,137</u>	<u>\$ 6,583,518</u>	<u>\$ 7,253,062</u>	<u>\$ 6,187,631</u>	<u>\$ 5,843,028</u>	<u>\$ 5,227,370</u>	<u>\$ 5,505,915</u>	<u>\$ 5,012,774</u>	<u>\$ 4,734,468</u>	<u>\$ 4,748,142</u>
Net Pension Liability - Ending (a)-(b)	<u>\$ (763,197)</u>	<u>\$ (338,015)</u>	<u>\$ (1,023,753)</u>	<u>\$ 35,054</u>	<u>\$ (74,865)</u>	<u>\$ 390,290</u>	<u>\$ (157,766)</u>	<u>\$ 145,850</u>	<u>\$ 215,243</u>	<u>\$ 912</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	112.08%	105.41%	116.43%	99.44%	101.30%	93.05%	102.95%	97.17%	95.65%	99.98%
Covered Employee Payroll	2,016,498	1,938,459	1,804,815	1,519,511	1,569,290	1,770,655	\$ 1,153,551	\$ 1,424,585	\$ 1,443,105	\$ 1,395,480
Net Pension Liability as a Percentage of Covered Employee Payroll	-37.85%	-17.44%	-56.72%	2.31%	-4.77%	22.04%	-13.68%	10.24%	14.92%	0.07%

FISHER COUNTY, TEXAS

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Group Term Life Insurance						
Service cost	\$ 5,818	\$ 8,915	\$ 9,882	\$ 7,394	\$ 5,891	\$ 5,358
Interest (on the Total Pension Liability)	7,055	5,037	4,949	5,874	7,017	6,460
Effect of plan changes	-	-	-	-	-	-
Effect of assumption changes or inputs	12,337	(51,452)	3,920	20,760	36,518	(16,401)
Effect of economic/demographic (gains) or losses	(7,633)	(5,823)	2,850	(9,275)	2,275	(1,399)
Benefit payments, including refunds	<u>(7,259)</u>	<u>(9,692)</u>	<u>(9,385)</u>	<u>(6,990)</u>	<u>(12,868)</u>	<u>(9,562)</u>
Net Change in Total Pension Liability	10,318	(53,015)	12,216	17,763	38,833	(15,544)
Total OPEB Liability - Beginning	<u>187,419</u>	<u>240,434</u>	<u>228,218</u>	<u>210,455</u>	<u>171,622</u>	<u>187,166</u>
Total OPEB Liability - Ending (a)	\$ <u><u>197,737</u></u>	\$ <u><u>187,419</u></u>	\$ <u><u>240,434</u></u>	\$ <u><u>228,218</u></u>	\$ <u><u>210,455</u></u>	\$ <u><u>171,622</u></u>
Plan Fiduciary Net Position (b)	-	-	-	-	-	-
Net OPEB Liability - Ending (a)-(b)	\$ <u><u>197,737</u></u>	\$ <u><u>187,419</u></u>	\$ <u><u>240,434</u></u>	\$ <u><u>228,218</u></u>	\$ <u><u>210,455</u></u>	\$ <u><u>171,622</u></u>
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 2,016,498	\$ 1,938,459	\$ 1,804,815	\$ 1,519,511	\$ 1,569,290	\$ 1,770,655
Net OPEB Liability as a Percentage of Covered Employee Payroll	9.81%	9.67%	13.32%	15.02%	13.41%	9.69%

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Lateral Road Precinct 1	Lateral Road Precinct 2	Lateral Road Precinct 3	Lateral Road Precinct 4
REVENUES:				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	-
Intergovernmental	4,879	4,879	4,879	4,879
Investment Earnings	-	-	-	-
Contributions & Donations	-	-	-	-
Other Revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	4,879	4,879	4,879	4,879
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES:				
Current:				
Judicial	-	-	-	-
Elections	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	3,323	2,500	-	11,206
Health and Welfare	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	3,323	2,500	-	11,206
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,556	2,379	4,879	(6,327)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	1,556	2,379	4,879	(6,327)
FUND BALANCE - BEGINNING OF YEAR, RESTATED	1,869	1,785	(115)	6,170
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE - END OF YEAR	\$ <u>3,425</u>	\$ <u>4,164</u>	\$ <u>4,764</u>	\$ <u>(157)</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	<u>County Court Reporter</u>	<u>Court Records Preservation</u>	<u>County Clerk Jury Fees</u>	<u>C&D Court Technology</u>
ASSETS				
Cash and cash investments	\$ 4,330	\$ 6,673	\$ 1,734	\$ 859
Intergovernmental receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 4,330</u>	<u>\$ 6,673</u>	<u>\$ 1,734</u>	<u>\$ 859</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY				
Restricted fund balances	-	-	-	-
Committed fund balances	4,330	6,673	1,734	859
Assigned fund balances	-	-	-	-
Unassigned fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>4,330</u>	<u>6,673</u>	<u>1,734</u>	<u>859</u>
Total Liabilities and Fund Balance	<u>\$ 4,330</u>	<u>\$ 6,673</u>	<u>\$ 1,734</u>	<u>\$ 859</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	<u>TIF Grant Fund</u>	<u>County Clerk Fees</u>	<u>District Court Records Technology</u>	<u>Commissary</u>
ASSETS				
Cash and cash investments	\$ 92,744	\$ 579	\$ 5,732	\$ 1,923
Intergovernmental receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>92,744</u>	\$ <u>579</u>	\$ <u>5,732</u>	\$ <u>1,923</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY				
Restricted fund balances	-	-	-	-
Committed fund balances	92,744	579	5,732	1,923
Assigned fund balances	-	-	-	-
Unassigned fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>92,744</u>	<u>579</u>	<u>5,732</u>	<u>1,923</u>
Total Liabilities and Fund Balance	\$ <u>92,744</u>	\$ <u>579</u>	\$ <u>5,732</u>	\$ <u>1,923</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	<u>Election Services</u>	<u>Election</u>	<u>County Escrow Fund</u>	<u>Court Facility</u>
ASSETS				
Cash and cash investments	\$ 2,932	\$ (241,169)	\$ 18,679	\$ 3,360
Intergovernmental receivable	-	-	-	-
Total Assets	<u>\$ 2,932</u>	<u>\$ (241,169)</u>	<u>\$ 18,679</u>	<u>\$ 3,360</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY				
Restricted fund balances	-	-	-	-
Committed fund balances	2,932	-	-	3,360
Assigned fund balances	-	-	18,679	-
Unassigned fund balance	-	(241,169)	-	-
Total Fund Balance	<u>2,932</u>	<u>(241,169)</u>	<u>18,679</u>	<u>3,360</u>
Total Liabilities and Fund Balance	<u>\$ 2,932</u>	<u>\$ (241,169)</u>	<u>\$ 18,679</u>	<u>\$ 3,360</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Laanguage Access	County Dispute Resolution	Guardian Cash	County Clerk Archives
ASSETS				
Cash and cash investments	\$ 811	\$ 3,139	\$ 6,170	\$ 150,905
Intergovernmental receivable	-	-	-	-
Total Assets	<u>\$ 811</u>	<u>\$ 3,139</u>	<u>\$ 6,170</u>	<u>\$ 150,905</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	649
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>649</u>
FUND EQUITY				
Restricted fund balances	-	-	-	-
Committed fund balances	811	3,139	6,170	150,256
Assigned fund balances	-	-	-	-
Unassigned fund balance	-	-	-	-
Total Fund Balance	<u>811</u>	<u>3,139</u>	<u>6,170</u>	<u>150,256</u>
Total Liabilities and Fund Balance	<u>\$ 811</u>	<u>\$ 3,139</u>	<u>\$ 6,170</u>	<u>\$ 150,905</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	<u>Judicial Training Fund</u>	<u>County Clerk Preservation</u>	<u>Law Library Fund</u>	<u>District Clerk Preservation</u>
ASSETS				
Cash and cash investments	\$ 1,476	\$ 152,920	\$ 23,092	\$ 3,104
Intergovernmental receivable	-	-	-	-
Total Assets	<u>\$ 1,476</u>	<u>\$ 152,920</u>	<u>\$ 23,092</u>	<u>\$ 3,104</u>
LIABILITIES				
Accounts payable	\$ -	\$ 189	\$ -	\$ -
Due to others	-	-	-	-
Total Liabilities	<u>-</u>	<u>189</u>	<u>-</u>	<u>-</u>
FUND EQUITY				
Restricted fund balances	-	-	-	-
Committed fund balances	1,476	152,731	23,092	3,104
Assigned fund balances	-	-	-	-
Unassigned fund balance	-	-	-	-
Total Fund Balance	<u>1,476</u>	<u>152,731</u>	<u>23,092</u>	<u>3,104</u>
Total Liabilities and Fund Balance	<u>\$ 1,476</u>	<u>\$ 152,920</u>	<u>\$ 23,092</u>	<u>\$ 3,104</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	<u>Court House Security</u>	<u>County Preservation</u>	<u>Inmate Phone Fund</u>	<u>Hot Check Fund</u>
ASSETS				
Cash and cash investments	\$ 10,264	\$ 4,692	\$ 11,704	\$ 1,635
Intergovernmental receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>10,264</u>	\$ <u>4,692</u>	\$ <u>11,704</u>	\$ <u>1,635</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 2,115	\$ -
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,115</u>	<u>-</u>
FUND EQUITY				
Restricted fund balances	-	-	-	1,635
Committed fund balances	10,264	4,692	9,589	-
Assigned fund balances	-	-	-	-
Unassigned fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>10,264</u>	<u>4,692</u>	<u>9,589</u>	<u>1,635</u>
Total Liabilities and Fund Balance	\$ <u>10,264</u>	\$ <u>4,692</u>	\$ <u>11,704</u>	\$ <u>1,635</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Bail Bond Fund	State Criminal and Civil Fees	Senior Citizens Fund	Lease Grant
ASSETS				
Cash and cash investments	\$ 38,875	\$ 83,081	\$ (461,070)	\$ 5,454
Intergovernmental receivable	-	-	-	-
Total Assets	<u>\$ 38,875</u>	<u>\$ 83,081</u>	<u>\$ (461,070)</u>	<u>\$ 5,454</u>
LIABILITIES				
Accounts payable	-	\$ 22,589	\$ 1,079	-
Due to others	-	8,106	-	-
Total Liabilities	<u>-</u>	<u>30,695</u>	<u>1,079</u>	<u>-</u>
FUND EQUITY				
Restricted fund balances	-	-	-	5,454
Committed fund balances	38,875	-	-	-
Assigned fund balances	-	52,386	-	-
Unassigned fund balance	-	-	(462,149)	-
Total Fund Balance	<u>38,875</u>	<u>52,386</u>	<u>(462,149)</u>	<u>5,454</u>
Total Liabilities and Fund Balance	<u>\$ 38,875</u>	<u>\$ 83,081</u>	<u>\$ (461,070)</u>	<u>\$ 5,454</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	<u>Justice Court Technology</u>	<u>Drug Forfeiture</u>	<u>Airport Fund</u>	<u>Pre-Trial Checking</u>
ASSETS				
Cash and cash investments	\$ 15,501	\$ 530	\$ 2,113	\$ 71,402
Intergovernmental receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>15,501</u>	\$ <u>530</u>	\$ <u>2,113</u>	\$ <u>71,402</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 42	\$ -
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>
FUND EQUITY				
Restricted fund balances	-	530	-	-
Committed fund balances	15,501	-	-	71,402
Assigned fund balances	-	-	-	-
Unassigned fund balance	<u>-</u>	<u>-</u>	<u>2,071</u>	<u>-</u>
Total Fund Balance	<u>15,501</u>	<u>530</u>	<u>2,071</u>	<u>71,402</u>
Total Liabilities and Fund Balance	\$ <u>15,501</u>	\$ <u>530</u>	\$ <u>2,113</u>	\$ <u>71,402</u>

FISHER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	<u>Child Abuse Fund</u>	<u>Justice Court Support Fund</u>	<u>Opiod Trust Fund</u>	<u>Nonmajor Special Revenue Funds</u>
ASSETS				
Cash and cash investments	\$ 820	\$ 2,666	\$ 2,069	\$ 41,925
Intergovernmental receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 820</u>	<u>\$ 2,666</u>	<u>\$ 2,069</u>	<u>\$ 41,925</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 26,014
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,755</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,769</u>
FUND EQUITY				
Restricted fund balances	820	2,666	2,069	25,370
Committed fund balances	-	-	-	611,968
Assigned fund balances	-	-	-	71,065
Unassigned fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>(701,247)</u>
Total Fund Balance	<u>820</u>	<u>2,666</u>	<u>2,069</u>	<u>7,156</u>
Total Liabilities and Fund Balance	<u>\$ 820</u>	<u>\$ 2,666</u>	<u>\$ 2,069</u>	<u>\$ 41,925</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Lateral Road Precinct 1	Lateral Road Precinct 2	Lateral Road Precinct 3	Lateral Road Precinct 4
REVENUES:				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	-
Intergovernmental	4,879	4,879	4,879	4,879
Investment Earnings	-	-	-	-
Contributions & Donations	-	-	-	-
Other Revenue	-	-	-	-
	<u>4,879</u>	<u>4,879</u>	<u>4,879</u>	<u>4,879</u>
Total Revenues	<u>4,879</u>	<u>4,879</u>	<u>4,879</u>	<u>4,879</u>
EXPENDITURES:				
Current:				
Judicial	-	-	-	-
Elections	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	3,323	2,500	-	11,206
Health and Welfare	-	-	-	-
	<u>3,323</u>	<u>2,500</u>	<u>-</u>	<u>11,206</u>
Total Expenditures	<u>3,323</u>	<u>2,500</u>	<u>-</u>	<u>11,206</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,556	2,379	4,879	(6,327)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,556	2,379	4,879	(6,327)
FUND BALANCE - BEGINNING OF YEAR, RESTATED	<u>1,869</u>	<u>1,785</u>	<u>(115)</u>	<u>6,170</u>
FUND BALANCE - END OF YEAR	<u>\$ 3,425</u>	<u>\$ 4,164</u>	<u>\$ 4,764</u>	<u>\$ (157)</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	County Court Reporter	Court Records Preservation	County & District Clerk Jury Fees	C&D Court Technology
REVENUES:				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	1,507	110	608	30
Intergovernmental	-	-	-	-
Investment Earnings	-	-	-	-
Contributions & Donations	-	-	-	-
Other Revenue	-	-	-	-
	<u>1,507</u>	<u>110</u>	<u>608</u>	<u>30</u>
Total Revenues	<u>1,507</u>	<u>110</u>	<u>608</u>	<u>30</u>
EXPENDITURES:				
Current:				
Judicial	-	-	-	-
Elections	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Health and Welfare	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>1,507</u>	<u>110</u>	<u>608</u>	<u>30</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>1,507</u>	<u>110</u>	<u>608</u>	<u>30</u>
FUND BALANCE - BEGINNING OF YEAR, RESTATED	<u>2,823</u>	<u>6,563</u>	<u>1,126</u>	<u>829</u>
FUND BALANCE - END OF YEAR	<u>\$ 4,330</u>	<u>\$ 6,673</u>	<u>\$ 1,734</u>	<u>\$ 859</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	TIF Grant Fund	County Clerk Fees	District Court Records Technology	Commissary
REVENUES:				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	134	60	-
Intergovernmental	-	-	-	-
Investment Earnings	-	-	-	135
Contributions & Donations	-	-	-	-
Other Revenue	-	-	-	62
	-	134	60	197
EXPENDITURES:				
Current:				
Judicial	-	-	-	-
Elections	-	-	-	-
Public Safety	-	-	-	1,248
Public Works	-	-	-	-
Highways & Streets	36,464	-	-	-
Health and Welfare	-	-	-	-
Total Expenditures	36,464	-	-	1,248
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(36,464)	134	60	(1,051)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(36,464)	134	60	(1,051)
FUND BALANCE - BEGINNING OF YEAR, RESTATED	129,208	445	5,672	2,974
FUND BALANCE - END OF YEAR	\$ 92,744	\$ 579	\$ 5,732	\$ 1,923

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Election Services	Elections	County Escrow Fund	Court Facility
REVENUES:				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	1,942	3,263	-	-
Intergovernmental	-	-	-	-
Investment Earnings	-	-	-	-
Contributions & Donations	-	-	-	-
Other Revenue	-	-	-	1,200
	<u>1,942</u>	<u>3,263</u>	<u>-</u>	<u>1,200</u>
Total Revenues				
EXPENDITURES:				
Current:				
Judicial	-	-	-	-
Elections	1,765	94,293	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Health and Welfare	-	-	-	-
	<u>1,765</u>	<u>94,293</u>	<u>-</u>	<u>-</u>
Total Expenditures				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	177	(91,030)	-	1,200
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	177	(91,030)	-	1,200
FUND BALANCE - BEGINNING OF YEAR, RESTATED	<u>2,755</u>	<u>(150,139)</u>	<u>18,679</u>	<u>2,160</u>
FUND BALANCE - END OF YEAR	<u>\$ 2,932</u>	<u>\$ (241,169)</u>	<u>\$ 18,679</u>	<u>\$ 3,360</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Language Access	County Dispute Resolution	Guardian Cash	County Clerk Archives
REVENUES:				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	22,121
Intergovernmental	-	-	-	-
Investment Earnings	-	-	-	8,457
Contributions & Donations	-	-	-	-
Other Revenue	303	1,105	660	-
	<u>303</u>	<u>1,105</u>	<u>660</u>	<u>-</u>
Total Revenues	<u>303</u>	<u>1,105</u>	<u>660</u>	<u>30,578</u>
EXPENDITURES:				
Current:				
Judicial	-	-	-	24,178
Elections	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Health and Welfare	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,178</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	303	1,105	660	6,400
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	303	1,105	660	6,400
FUND BALANCE - BEGINNING OF YEAR, RESTATED	<u>508</u>	<u>2,034</u>	<u>5,510</u>	<u>143,856</u>
FUND BALANCE - END OF YEAR	<u>\$ 811</u>	<u>\$ 3,139</u>	<u>\$ 6,170</u>	<u>\$ 150,256</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Judicial Training Fund	County Clerk Preservation	Law Library Fund	District Clerk Preservation
REVENUES:				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	105	26,184	2,100	-
Intergovernmental	-	-	-	-
Investment Earnings	-	-	-	-
Contributions & Donations	-	-	-	-
Other Revenue	-	257	-	1,335
	105	26,441	2,100	1,335
EXPENDITURES:				
Current:				
Judicial	-	5,882	-	2,631
Elections	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Health and Welfare	-	-	-	-
Total Expenditures	-	5,882	-	2,631
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	105	20,559	2,100	(1,296)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	105	20,559	2,100	(1,296)
FUND BALANCE - BEGINNING OF YEAR, RESTATED	1,371	132,172	20,992	4,400
FUND BALANCE - END OF YEAR	\$ 1,476	\$ 152,731	\$ 23,092	\$ 3,104

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Court House Security	County Preservation	Inmate Phone Fund	Hot Check Fund
REVENUES:				
Licenses and Permits	\$ -	\$ -	-	\$ -
Fees and charges for services	3,822	39	-	-
Intergovernmental	-	-	-	-
Investment Earnings	-	-	-	-
Contributions & Donations	-	-	-	-
Other Revenue	-	-	16	-
	<u>3,822</u>	<u>39</u>	<u>16</u>	<u>-</u>
Total Revenues				
	<u>3,822</u>	<u>39</u>	<u>16</u>	<u>-</u>
EXPENDITURES:				
Current:				
Judicial	2,847	-	-	1,887
Elections	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Health and Welfare	-	-	-	-
	<u>2,847</u>	<u>-</u>	<u>-</u>	<u>1,887</u>
Total Expenditures				
	<u>2,847</u>	<u>-</u>	<u>-</u>	<u>1,887</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	975	39	16	(1,887)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	975	39	16	(1,887)
FUND BALANCE - BEGINNING OF YEAR, RESTATED	9,289	4,653	9,573	3,522
	<u>9,289</u>	<u>4,653</u>	<u>9,573</u>	<u>3,522</u>
FUND BALANCE - END OF YEAR	\$ <u>10,264</u>	\$ <u>4,692</u>	<u>9,589</u>	\$ <u>1,635</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Bail Bond Fund	State Criminal and Civil Fees	Senior Citizens Fund	Leose Grant
REVENUES:				
Licenses and Permits	\$ 660	\$ 28,317	\$ -	\$ -
Fees and charges for services	-	-	-	-
Intergovernmental	-	-	41,266	3,374
Investment Earnings	-	-	-	-
Contributions & Donations	-	-	7,596	-
Other Revenue	7,027	1,102	-	-
	<u>7,687</u>	<u>29,419</u>	<u>48,862</u>	<u>3,374</u>
Total Revenues				
EXPENDITURES:				
Current:				
Judicial	3,794	32,802	-	-
Elections	-	-	-	-
Public Safety	-	-	-	2,022
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Health and Welfare	-	-	151,691	-
	<u>3,794</u>	<u>32,802</u>	<u>151,691</u>	<u>2,022</u>
Total Expenditures				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	3,893	(3,383)	(102,829)	1,352
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(40,000)	(175)	-
	<u>-</u>	<u>(40,000)</u>	<u>(175)</u>	<u>-</u>
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	3,893	(43,383)	(103,004)	1,352
FUND BALANCE - BEGINNING OF YEAR, RESTATED	<u>34,982</u>	<u>95,769</u>	<u>(359,145)</u>	<u>4,102</u>
FUND BALANCE - END OF YEAR	<u>\$ 38,875</u>	<u>\$ 52,386</u>	<u>\$ (462,149)</u>	<u>\$ 5,454</u>

FISHER COUNTY, TEXAS

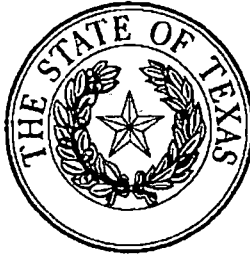
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Justice Court Technology	Drug Forfeiture	Airport Fund	Pre-Trial Checking
REVENUES:				
Licenses and Permits	\$ -	\$ -	\$ 6,955	\$ 7,500
Fees and charges for services	1,627	-	-	-
Intergovernmental	-	-	-	-
Investment Earnings	-	26	-	3,387
Contributions & Donations	-	-	-	-
Other Revenue	-	-	-	-
	<u>1,627</u>	<u>26</u>	<u>6,955</u>	<u>10,887</u>
Total Revenues				
EXPENDITURES:				
Current:				
Judicial	-	-	-	-
Elections	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	602	-
Highways & Streets	-	-	-	-
Health and Welfare	-	-	-	-
	<u>-</u>	<u>-</u>	<u>602</u>	<u>-</u>
Total Expenditures				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,627	26	6,353	10,887
OTHER FINANCING SOURCES (USES):				
Transfers in	1,076	-	40,000	-
Transfers out	(1,184)	-	-	-
	<u>(108)</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCE	1,519	26	46,353	10,887
FUND BALANCE - BEGINNING OF YEAR, RESTATED	<u>13,982</u>	<u>504</u>	<u>(44,282)</u>	<u>60,515</u>
FUND BALANCE - END OF YEAR	<u>\$ 15,501</u>	<u>\$ 530</u>	<u>\$ 2,071</u>	<u>\$ 71,402</u>

FISHER COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Child Abuse Fund	Justice Court Support Fund	Opioid Trust Fund	Total Nonmajor Governmental Funds
REVENUES:				
Licenses and Permits	\$ -	\$ -	\$ -	\$ 43,432
Fees and charges for services	-	-	-	63,652
Intergovernmental	-	-	-	64,156
Investment Earnings	-	-	-	12,005
Contributions & Donations	-	-	-	7,596
Other Revenue	142	1,025	337	14,571
Total Revenues	142	1,025	337	205,412
EXPENDITURES:				
Current:				
Judicial	-	-	-	74,021
Elections	-	-	-	96,058
Public Safety	-	-	-	3,270
Public Works	-	-	-	602
Highways & Streets	-	-	-	53,493
Health and Welfare	-	-	-	151,691
Total Expenditures	-	-	-	379,135
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES				
	142	1,025	337	(173,723)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	108	-	41,184
Transfers out	-	-	-	(41,359)
Total Other Financing Sources (Uses)	-	108	-	(175)
NET CHANGE IN FUND BALANCE				
	142	1,133	337	(173,898)
FUND BALANCE - BEGINNING OF YEAR, RESTATED				
	678	1,533	1,732	181,054
FUND BALANCE - END OF YEAR				
	\$ 820	\$ 2,666	\$ 2,069	\$ 7,156



Certificate of Appointment

for a

Health Authority

The Health Authority has been appointed and approved by the:

(Put an "X" by the appropriate designation below)

Commissioners Court for Fisher County

Governing Body for the Municipality of _____

Director, _____ Health Department

Director, _____ Public Health District

I, KEN HOCT, acting in my capacity
as: (Put an "X" by the appropriate designation below)

County Judge or Designee

Mayor or Designee

Non-physician and the Local Health Department Director

Non-physician and the Public Health District Director

do hereby certify the physician, Chad White, who is licensed
by the Texas Board of Medical Examiners, was duly appointed as the (check as applicable),

Health Authority

Health Authority Designee

for the jurisdiction of Fisher County, Texas.

Date term of office begins May 12, 2025

Date term of office ends April 30, 2026 unless removed by law.

I certify to the above information on this the 12th day of May, 2025

[Signature]
Signature of Appointing Official



OATH OF OFFICE

For Health Authorities in the State of Texas

I, Chad White, MD, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Health Authority (HA) of the State of Texas and will to the best of my ability, preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

Chad White, MD
Affiant* Preferred Name (e.g. "J. Paul Doe")

Rotan, Tx
774 State Hwy 70 N 79516 L1778
Mailing Address* ZIP* Texas Medical License Number*

3256653639
Phone Number (Emergency/After Hours)* Are you a deputy/backup HA?

docwhite@att.net Cwhite@fishercountyhospital.com
Email Address (Official, if you have one)* Additional Email Address

SWORN TO and subscribed before me this 12th day of May, 2025

[Signature]
Signature of Person Administering Oath

KEN HOCT
Printed Name

COUNTY JUDGE
Title

(Seal)

*=denotes required field



THE STATE OF TEXAS

Statement of Elected/Appointed Officer

(Please type or print legibly)

I Chad White do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

A handwritten signature in black ink, appearing to read "Chad White".

Affiant's Signature

Chad White, M.D.

Printed Name

Local Health Authority

Position to Which Elected/Appointed

Fisher

City and/or County

SWORN TO and subscribed before me by affiant on this 12th day of May 2021.

A handwritten signature in black ink, appearing to read "Ken Holt".

Signature of Person Authorized to Administer Oaths/Affidavits

Ken Holt

Printed Name

County Judge

Title

(Seal)

Goldsmith

S O L U T I O N S

INFORMATION TECHNOLOGY SOLUTIONS

Equipment Recycling Process

Goldsmith Solutions is committed to helping our environment one piece of tech at a time.

We participate in the ^{Dell}Reconnect program to recycle technology items while helping employ people in our local communities through Goodwill Industries.

When hardware is ready for recycling, the following steps are taken to make sure the items are handled correctly:

1. Computer equipment is removed from production and moved to a secure IT storage at the customer's site.
2. Hard Drive / Memory Cards are removed from Computer/Device, a label is applied with tracking tag, and the item is stored in secure storage at the customer's site.
3. List of Hardware (PC/Peripherals) is sent to the Commissioners' Court for approval to dispose of the items.
4. Once approved, the hardware is sent to an authorized "Dell Reconnect" (Recycling) facility in Abilene, Texas where it is stripped of the different parts to be recycled.
5. Hard Drive / Memory Cards are kept for no less than 90 days, and sometimes up to 1 year depending on the device and use. The Hard Drive / Memory Card is secured and stored onsite at the customer's site.
6. TV's and other materials are removed from the customer's site and sent to the recycling center.

This policy is reviewed on an annual basis, updates to this policy can be found at:

www.goldsmithsolutions.com/agreement

More information about Goldsmith Solutions' commitment to Technology Recycling and a better environment can be found at: www.goldsmithsolutions.com/recycling

Goldsmith

S O L U T I O N S

INFORMATION TECHNOLOGY SOLUTIONS

Hardware Recycling

1. Workstation Equipment

Samsung Monitor	1
Casio Calculator	1
Sony Cameras	5
WatchGuard Display	1
WatchGuard Mics	3
WatchGuard Mic Chargers	3
Brother In-Car Printers	3
Motorola Radios	2
Motorola Speaker	1

SECTION #1 QUANTITY..... 20

2. Electrical / Power Equipment

Box of Misc Batteries & Cables	2
Verizon MIFI Hotspot	1
Mobile Power Outlets	3
DO IT Power Strip	1
Belkin Surge Strip	1

SECTION #2 QUANTITY..... 8

3. Items with Asset ID #s

- # 00900 Casio Camera
- # 1113 HP Officejet Pro 8620 Printer

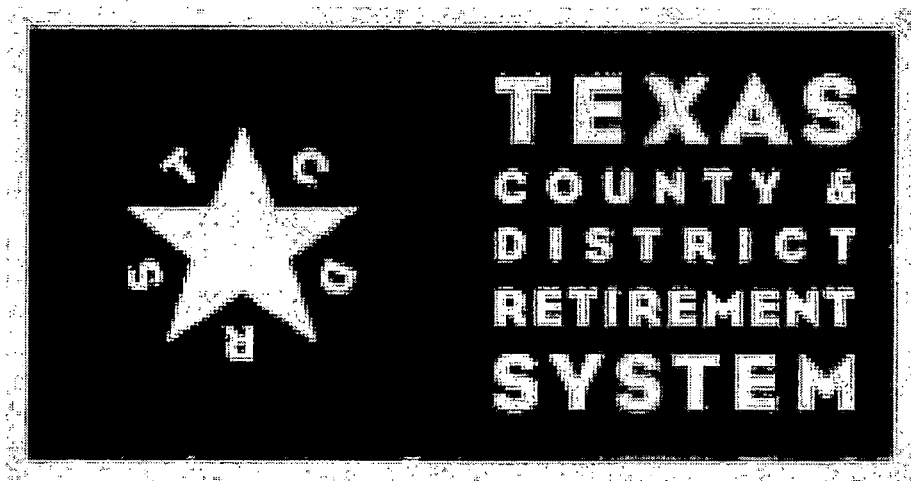
SECTION #3 QUANTITY..... 2

COLLECTIVE TOTAL 30

Goldsmith

S O L U T I O N S

INFORMATION TECHNOLOGY SOLUTIONS



TCDRS
Retirement Plan Renewal
FY 2026

Texas County & District Retirement System

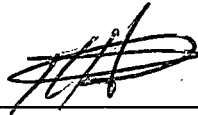
TCDRS

Retirement Plan Renewal

Fiscal Year 2026

We, the undersigned County Judge and Commissioners for Fisher County, hereby certify that we have examined and approved the 2026 Texas County & Retirement System (TCDRS) Retirement Plan Renewal documents filed with us on the 12th day of May 2025.

WITNESS OUR HANDS, officially, this 12th day of May 2025.



Fisher County Judge



Commissioner Precinct #1



Commissioner Precinct #2

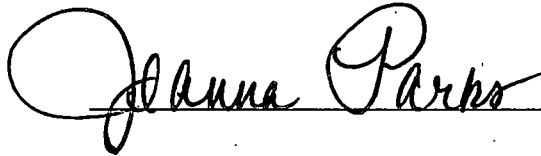


Commissioner Precinct #3



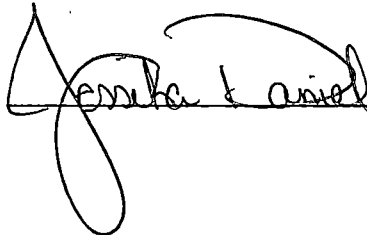
Commissioner Precinct #4

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



Fisher County Treasurer

SWORN TO AND SUBSCRIBED BEFORE the County Judge and County Commissioners of Fisher County, on this 12^h day of June 2025.



Fisher County Clerk



Year to Year Comparison

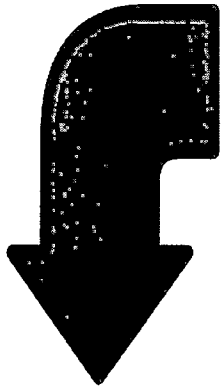


Plan Assessment for Plan Year 2026

Fisher County – 175

Participation Date – 10/1/1974

It's that time of year again — time to look at your TCDRS retirement plan and decide whether or not your benefits are adequate and affordable. This plan assessment will give you an overview of the benefits you provide as well as how much it will cost to provide these benefits in the upcoming plan year.



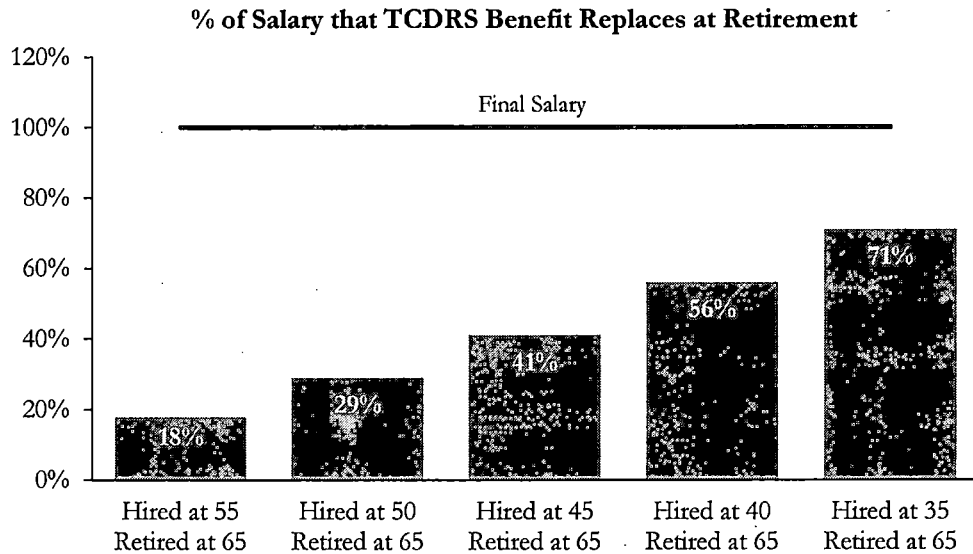
	2026 Plan	2025 Plan
Basic Plan Options		
Employee Deposit Rate	7%	7%
Employer Matching	150%	150%
Retirement Eligibility		
Age 60 (Vesting)	8 years of service	8 years of service
Rule of	75 years total age + service	75 years total age + service
At Any Age	30 years of service	30 years of service
Optional Benefits		
Partial Lump Sum	No	No
Group Term Life	Active plus retirees	Active plus retirees
Retirement Plan Funding		
Total Normal Cost Rate	12.39%	12.48%
Employee Deposit Rate	-7.00%	-7.00%
Employer-Paid Normal Cost Rate	5.39%	5.48%
UAAL / (OAAL) Rate	-2.27%	-0.96%
<u>Required Rate</u>	8.12%	4.52%
Elected Rate	8.23%	8.23%
Contribution Rates		
Retirement Plan Rate	8.23%	8.23%
(greater of required and elected rate)		
Group Term Life Rate	0.53%	0.54%
Valuation Results (Dec. 31, 2024)		
Actuarial Accrued Liability	\$6,529,668	\$6,477,053
Actuarial Value of Assets	\$6,971,500	\$6,645,978
Unfunded / (Overfunded) AAL Funded Ratio	(\$441,832)	(\$168,925)
Notes: Buyback adopted: 2002	106.8%	102.6%

UAAL (Unfunded Actuarial Accrued Liability):
 This indicates that the current assets of the retirement plan are insufficient to cover the promised retirement benefits owed to current and future retirees. The plan is underfunded.

OAAL (Overfunded Actuarial Accrued Liability):
 This indicates that the retirement plan's assets exceed its liabilities. The plan has more money than it needs to fulfill its obligations.

What You Are Providing

The TCDRS benefit is based on employee deposits, which earn 7% compound interest each year, and employer matching at retirement. The following chart shows the estimated TCDRS benefit as a percentage of final salary prior to retirement for a new hire:

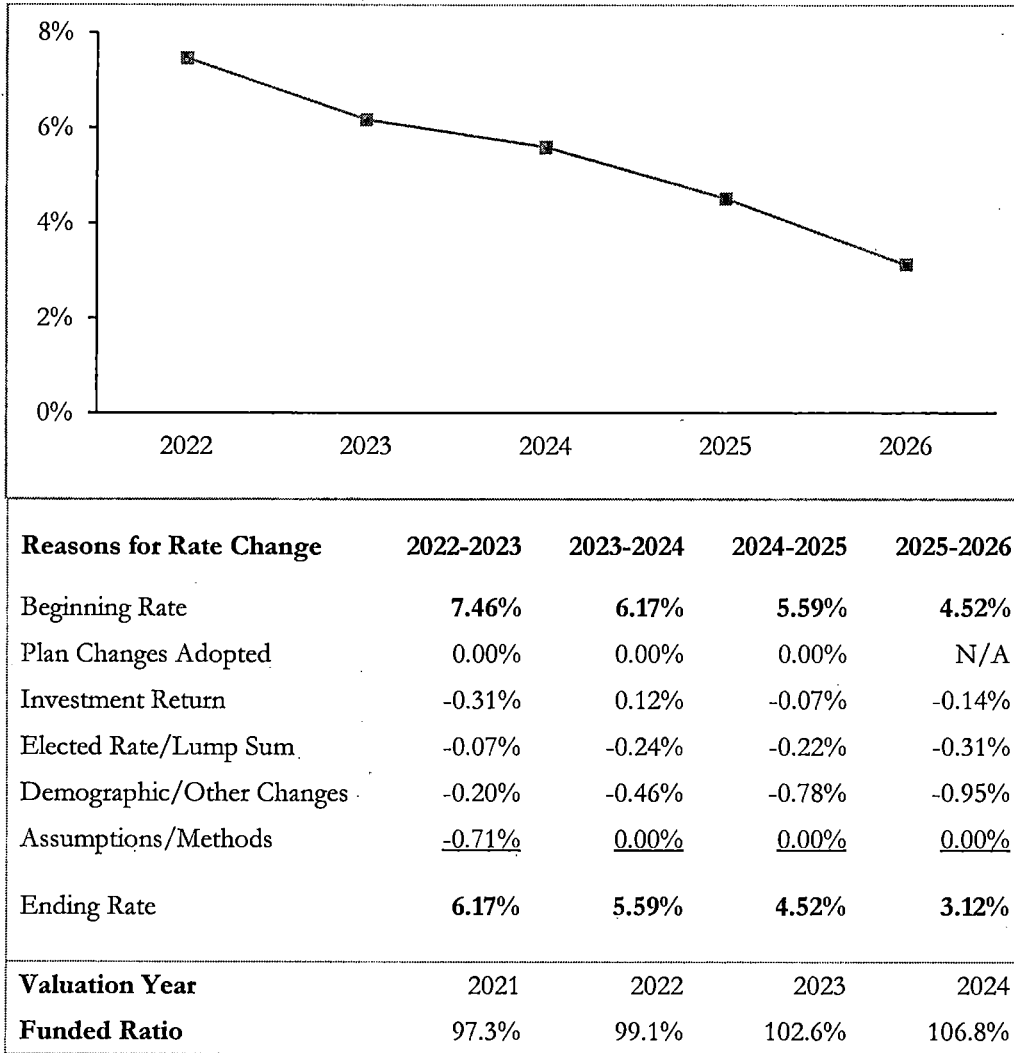


Assumptions

- Employees are new hires and will work for you until retirement.
- Your current plan provisions will remain in effect through an employee's retirement.
- Current laws governing TCDRS will continue as they are.
- Graded salary scales give bigger raises early in careers, with smaller raises later in careers (see Summary Valuation Report at TCDRS.org/Employer).
- Based on Single Life benefit.

Reasons for Rate Change

Below is a record of your required rate history for your retirement plan over the last five years.



Full details on the valuation calculations are included in the Dec. 31, 2024 Summary Valuation Report which will be available mid-May at TCDRS.org/Employer.

Next Steps

If you are interested in making plan changes, please contact your Employer Services Representative at 800-651-3848. Your benefit selections are due by Dec. 15, 2025.

STATE OF TEXAS §

COUNTY OF FISHER §

APPLICATION FOR PIPELINE PUBLIC ROAD CROSSING PERMIT

TO: THE COMMISSIONERS' COURT OF FISHER COUNTY, TEXAS

GENTLEMEN:

ON THIS THE 7th day of May, 2025, the undersigned Winn Operating, LLC hereinafter, "Company" or "Applicant," does hereby make application to Fisher County, Texas for the purposes of constructing, installing, laying, maintaining, operating, using and/or repairing a pipeline, mains or lines for the transportation and conveyance of natural gas, oil, and/or other hydrocarbons across and under a public road of Fisher County, Texas over which the Fisher County Commissioners' Court has jurisdiction and the obligation to maintain in good repair for the purpose of use and travel by the public, the location of said crossing and the name of the public county road as shown on the engineering drawing or profile, schematic, plat map and/or survey drawing supplied by the Applicant (8.5" by 14" maximum size sheets), attached hereto and made a part hereof.

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

I.

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

II.

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

III.

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

IV.

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

V.

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

VI.

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

VII.

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

VIII.

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

IX.

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

X.

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

XI.

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

XII.

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

XIII.

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

IN WITNESS WHEREOF, the Applicant has caused this instrument to be executed on this the 7th day of May, 2025.

Winn Operating, LLC
Company (Applicant)

By: Kess A. Copell

Title: CEO

Address: 5131 FM 1408 Rd
The Woodlands TX 77354

Phone: 281 703 8866

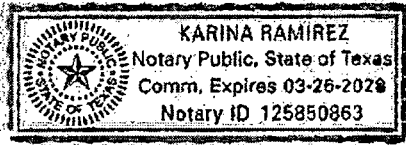
CORPORATE ACKNOWLEDGMENT

THE STATE OF TEXAS

COUNTY OF FISHER

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

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this the 7th day of May, 2025.



[Signature]
Notary Public in and for Montgomery
County, Texas
Commission expires: 03-26-2028

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

The foregoing Application is Approved and Granted by Order of the Fisher County Commissioners; Court on this the _____ day of _____, 2025.

Ken Holt
Fisher County Judge

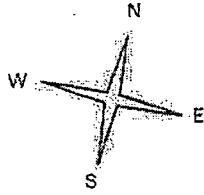
ATTEST:

Fisher County Clerk and
Clerk of the Commissioners' Court

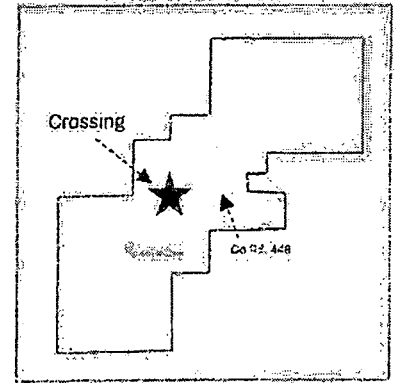
[Seal]

Plat of Planned Road bore

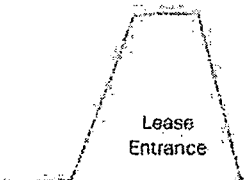
CCLU Outline



Parcels ID: 1959
 Legal Acreage: 320.0000
 Legal Description: E/2 SEC 209 3
 H&TC 320 AC SOUTHWEST



Point A
 10ft from Co. Rd.
 Lat: 32.628362
 Long: -100.537930
 WGS84



5.5" Casing run as conduit
 for 2.875" flowline

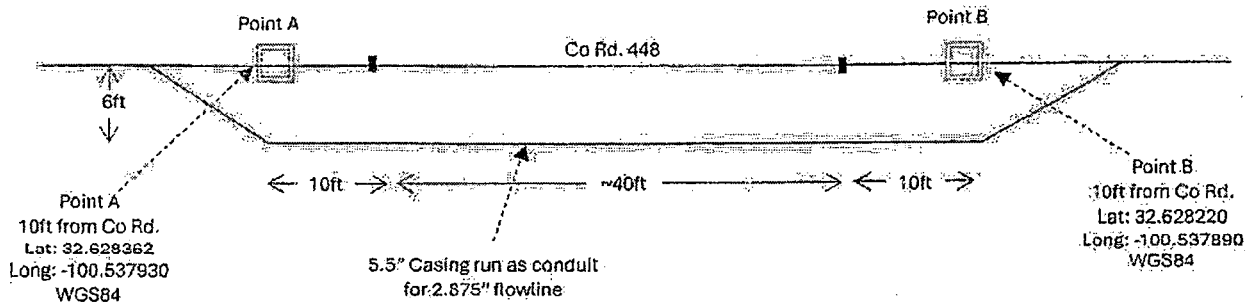
County Rd. 448

Point B
 10ft from Co. Rd.
 Lat: 32.628220
 Long: -100.537890
 WGS84

Parcels ID: 4560
 Legal Acreage: 222.3000
 Legal Description: M/3 SEC 210 3
 H&TC 222.30 AC SOUTHWEST

2.875" Flowline to battery

Cross Section View of Road Bore



Point A
 10ft from Co Rd.
 Lat: 32.628362
 Long: -100.537930
 WGS84

Point B
 10ft from Co Rd.
 Lat: 32.628220
 Long: -100.537890
 WGS84

Winn Operating, LLC

County Rd. 448 Crossing
 Claytonville Canyon Lime Unit
 ~60ft line crossing
 Not to scale

WINN RESOURCES LLC
5131 FM 1488 RD
THE WOODLANDS, TX 77354

1002

88-12871133

DATE May 7, 2025

6000000000

PAY TO THE ORDER OF Fisher County

2500 ⁰⁰/₁₀₀

Two thousand and five hundred dollars and 00/100

DOLLARS

CNB Community National Bank
P.O. Box 9003 Midland, Texas 79702 (432) 262-1000



C4A - Road bore permit

[Handwritten Signature]

⑆001002⑆ ⑆116312873⑆ ⑆1015756⑆

Vendor Road Material Agreement

This is an agreement between
Marlene Allen on 325 CR 211
Rotan, Texas 79546 with
Fisher County for road
material from Section 114, Block 2
N&TC P&HC @ \$3,00 per yard.

Fisher County will do the
mining. Will build road on
south side of property to
material. Fisher County
agrees to leave land
smoothed up with in reason
when material is removed.

If for some reason
have to stop digging material,
material that has been
stock piled may still be
purchased by Fisher County.

LAND OWNER
COMMISSIONER P&HC 2

Brought before Comm. Court
MAY 12TH 2025