



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023 OPEN SESSION	
SUBJECT	Commissioners Court Meeting Minutes
DEPARTMENT & PERSON MAKING REQUEST	County Clerk's Office Paula Pfeiffer, Deputy Clerk
PHONE # OR EXTENSION #	830-249-9343
TIME NEEDED FOR PRESENTATION	1 minute
WORDING OF AGENDA ITEM	Consideration and action on approval of the Minutes for March 13 & 16, 2023.
REASON FOR AGENDA ITEM	To approve the Minutes from the previous Commissioners Court meetings.
WHO WILL THIS AFFECT?	The public
ADDITIONAL INFORMATION	None

THE STATE OF TEXAS

COUNTY OF KENDALL BE IT REMEMBERED, that the Commissioners’ Court of Kendall County, Texas, was begun and held at a Regular Meeting at the Courthouse in Boerne, Texas, and via Zoom on the 13th day of March 2023.

Present: **SHANE STOLARCZYK, COUNTY JUDGE**
 CHRISTINA BERGMANN, COMMISSIONER, PCT. #1 - VIA ZOOM
 ANDRA WISIAN, COMMISSIONER, PCT. #2
 RICHARD CHAPMAN, COMMISSIONER, PCT. #3
 CHAD CARPENTER, COMMISSIONER, PCT. #4
 PAULA PFEIFFER, DEPUTY COUNTY CLERK

1. **Call to Order - 9:02 a.m.**

2. **Pledge of Allegiance to the United States and Texas flags.**

3. **Comments from the bench to share items of community interest as allowed under and limited by Texas Government Code Section 551.0415.**
 Commissioner Andra Wisian, Precinct 2 and Shane Stolarczyk, County Judge

4. **Consent Agenda:**
 Items on the Consent Agenda are considered to be of a routine nature and require only limited discussion. All items under the Consent Agenda are heard and acted upon collectively unless opposition is presented. Any member of the Commissioners Court may request that an item be removed from the Consent Agenda and considered separately for the purpose of discussion and voting.

 a. Minutes for February 27, 2023 Commissioners Court meeting
 b. Accounts payable claims for purchase, services, and vendors
 c. Amending the FY 2023 budget through regular budget adjustments (attached)
 d. Cash summary at Frost Bank January 2023 (attached)

THE STATE OF TEXAS

COUNTY OF KENDALL It is ordered by the Commissioners’ Court of Kendall County, Texas, to

approve the 4 Consent Agenda Items.

Motion was made by Commissioner Chapman, seconded by Commissioner Carpenter, and carried by a vote of 5-0.

5. **PUBLIC COMMENTS: Alex Rudd and Lisa Sallick**
 The following people spoke during item #12: Wanda McCarthy, Denise Dever, Robert Imler,
 Tom Teune, Mike Luckey and Maxie Zinsmeiser

6. THE STATE OF TEXAS

COUNTY OF KENDALL It is ordered by the Commissioners’ Court of Kendall County, Texas, to

proclaim March 2023 as American Red Cross Month in Kendall County (attached).

Motion was made by Commissioner Wisian, seconded by Commissioner Chapman, and carried by a vote of 5-0.

7. THE STATE OF TEXAS

COUNTY OF KENDALL It is ordered by the Commissioners' Court of Kendall County, Texas, to proclaim March 2023 to be Texas History Month in Kendall County (attached).

Motion was made by Commissioner Chapman, seconded by Commissioner Carpenter, and carried by a vote of 5-0.

8. No action was taken on lifting the burn ban. It is still on.

9. Al Auxier, County Sheriff presented the Sheriff's Office 2022 Annual Report.

Commissioner Wisian left courtroom at 10:20 a.m.

10. No action taken concerning the adoption of the revised order regulating food establishments in Kendall County pursuant to Chapter 437, Texas Health and Safety Code.

11. No action was taken concerning the presentation of the new Assistant Auditor position and the Internal Auditor's salary pursuant to Local Government Code, Section 152.031 (b).

Commissioner Wisian returned to court at 10:22 a.m.

12. Commissioner Wisian gave an update on the City of Boerne Mobility Master Plan and Thoroughfare Plan.

13. Samantha Fabian, STEAR Coordinator gave a presentation on the State of Texas Emergency Assistance Registry (STEAR) program for Kendall County.

14. Commissioner Chapman gave an update on current construction projects.

15. THE STATE OF TEXAS

COUNTY OF KENDALL It is ordered by the Commissioners' Court of Kendall County, Texas, to approve the contract with Brandt Companies to replace the chiller unit at the Main Courthouse in the amount of \$170,911.00.

Motion was made by Commissioner Bergmann, seconded by Commissioner Chapman, and carried by a vote of 5-0.

16. No action taken on approving relief from all permit fees (approximately \$2,000.00 - \$3,000.00) related to Comfort Chamber of Commerce's 500 square foot addition to their existing building.

17. Mary Ellen Schulle, Assistant County Engineer gave a presentation on the Household Hazardous Waste Collection Event to be held on April 29, 2023 at the Solid Waste Recycling Center located at 46 Spanish Pass, Boerne, Texas 78006 (attached).

18. THE STATE OF TEXAS

COUNTY OF KENDALL It is ordered by the Commissioners' Court of Kendall County, Texas, to accept the right-of-way along Vallerie Lane in conjunction with a City of Boerne development agreement for Corley Farms.

Motion was made by Commissioner Bergmann, seconded by Commissioner Chapman, and carried by a vote of 5-0.

- 19.** No action was taken on the request for relief from the road frontage requirements of Section 2.1F.10 (Lots Larger than 6 Acres) for the creating of a 6.042 acre-tract out of a parent tract of approximately 286 acres. Access to the proposed tracts would be over a 60' wide easement for roadway purposes to an existing variable width easement for roadway purposes to Holiday Road (Owner, Bryan Lindner).
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At 12:24 p.m. the Court recessed Open Session, and went into Executive Session.

- I.** Pursuant to Texas Government Code Section 551.072, to deliberate the purchase, exchange, lease or value of real property. (Note: deliberation in an open meeting would have a detrimental effect on the position of Kendall County in negotiations with a third person.)
 - 1.** Discussion regarding the purchase of office/warehouse/and other space for the county
- II.** Pursuant to Texas Government Code Section 551.071 and 551.074, consultation with legal counsel to seek the advice of attorney(s) representing the County, concerning pending and/or threatened litigation, settlement offers and/or matters in which the duties of the attorney(s) under the Texas Rules of Professional Conduct of the State Bar of Texas require confidential communications.
 - 1.** Extra-Territorial Jurisdiction Agreement between City of Boerne and Kendall County
 - 2.** Cause No. 23-079, Scott Harrison v. Barbara Christman et al.. in the 451st Judicial District Court
 - 3.** Kendall County Employment Practices Audit – Shannon Schmoyer and firm Schmoyer Reinhard, LLC
- III.** Pursuant to Texas Government Code Section 551.074, to deliberate on the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or a charge against an officer or employee.
 - 1.** Deliberate upon the hiring of In-House General Counsel
 - 2.** Discussion and update regarding personnel and sexual harassment policy and procedures
 - 3.** Deliberate upon the appointment of George Hyde and firm Hyde Kelley LLP as Interim General Counsel

At 3:34 p.m. the Court closed Executive Session and resumed Open Session.

II-3 THE STATE OF TEXAS

COUNTY OF KENDALL It is ordered by the Commissioners' Court of Kendall County, Texas, to hire Schmoyer Reinhard, LLC to perform a Kendall County Employment Practices Audit.

Motion was made by Commissioner Wisian, seconded by Commissioner Chapman, and carried by a vote of 5-0.

III-1 THE STATE OF TEXAS

COUNTY OF KENDALL It is ordered by the Commissioners' Court of Kendall County, Texas, to hire In-House General Counsel at the agreed upon salary.

Motion was made by Commissioner Wisian, seconded by Commissioner Chapman, and carried by a vote of 5-0.

Being no further business, the meeting was adjourned at 3:35 p.m.

EXAMINED AND APPROVED THIS 27TH DAY OF MARCH 2023.

COUNTY JUDGE
KENDALL COUNTY, TEXAS

ATTESTED:

COUNTY CLERK
KENDALL COUNTY, TEXAS

The Court reserves the right to adjourn, by majority vote, into Executive Session at any time during the course of this meeting to discuss any of the matters listed in this agenda, in the order deemed appropriate, as authorized by Chapter 551, Open Meetings, Texas Government Code, Sections 551.071, 551.072, 551.073, 551.074, 551.0745, 551.075, 551.076, 551.087, and 551.089 or to seek the advice of its attorney and/or other attorneys representing Kendall County on any matter in which the duty of the attorney to the Commissioners Court under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with chapter 551 of the Texas Government Code or as otherwise may be permitted under chapter 551. Action, if any, will be taken in the open session.

This agenda has been reviewed and approved by the Court's legal counsel. This paragraph is intended to constitute a legal opinion of the Court's legal counsel that the presence of any subject in and Executive Session portion of the agenda is properly noticed pursuant to the Texas Open Meetings Act. This constitutes an interpretation of Texas Government Code Chapter 551 by legal counsel for the governmental body and constitutes an opinion by that attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to that attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c) and the meeting is conducted by all participants in reliance on this opinion.

THE STATE OF TEXAS

COUNTY OF KENDALL BE IT REMEMBERED, that the Commissioners’ Court of Kendall County, Texas, was begun and held at a Special Called Meeting at the Courthouse in Boerne, Texas, on the 16th day of March 2023.

Present: RICHARD CHAPMAN, COMMISSIONER, PCT. #3
 PAULA PFEIFFER, DEPUTY COUNTY CLERK

Absent: SHANE STOLARCZYK, COUNTY JUDGE
Absent: CHRISTINA BERGMANN, COMMISSIONER, PCT. #1
Absent: ANDRA WISIAN, COMMISSIONER, PCT. #2
Absent : CHAD CARPENTER, COMMISSIONER, PCT. #4

8:31 a.m. A workshop was held to discuss security manufacturer demonstrations. The following companies were present: Avigilon, Genetec, Milestone and Open Options

At 10:10 took break

At 10:35 resumed workshop

At 12:10 lunch break

At 1:40 resumed workshop

Being no further business, the meeting was adjourned at 3:19 p.m.

COUNTY JUDGE
KENDALL COUNTY, TEXAS

ATTESTED: _____
COUNTY CLERK
KENDALL COUNTY, TEXAS

COMMISSIONER, PRECINT 3
KENDALL COUNTY, TEXAS

The Court reserves the right to adjourn, by majority vote, into Executive Session at any time during the course of this meeting to discuss any of the matters listed in this agenda, in the order deemed appropriate, as authorized by Chapter 551, Open Meetings, Texas Government Code, Sections 551.071, 551.072, 551.073, 551.074, 551.0745, 551.075, 551.076, 551.087, and 551.089 or to seek the advice of its attorney and/or other attorneys representing Kendall County on any matter in which the duty of the attorney to the Commissioners Court under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with chapter 551 of the Texas Government Code or as otherwise may be permitted under chapter 551. Action, if any, will be taken in the open session.

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KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	FY2023 Budget Amendments
DEPARTMENT & PERSON MAKING REQUEST	County Auditor's Office Corinna Speer, County Auditor
PHONE # OR EXTENSION #	830-249-9343 ext. 240
TIME NEEDED FOR PRESENTATION	Consent Agenda
WORDING OF AGENDA ITEM	Consideration and action on the approval of amending the FY2023 budget through regular budget adjustments.
REASON FOR AGENDA ITEM	To correctly allocate funds needed in the budget.
IS THERE DOCUMENTATION	Yes Financial Transparency Link / County Auditor Web Page
WHO WILL THIS AFFECT?	Department budgets that needed an amendment
ADDITIONAL INFORMATION	None

TO: KENDALL COUNTY COMMISSIONERS COURT
FROM: COUNTY AUDITOR'S OFFICE
DATE: MARCH 27, 2023

THE FOLLOWING BUDGET AMENDMENTS TRANSFER BUDGETED FUNDS FROM ONE LINE ITEM TO ANOTHER.

10-415-53330	OPERATING	+	10,000
10-415-54861	CONTRACT SERVICES	-	10,000
10-415-55900	OTHER CAPITAL OUTLAY	+	17,000
10-401-56020	CONTINGENCIES - MISCELLANEOUS	-	17,000
10-401-54020	LEGAL	+	50,000
10-401-56020	CONTINGENCIES - MISCELLANEOUS	-	17,500
10-473-51025	EXEMPT PERSONNEL	-	32,500
10-455-54051	AUTOPSY	+	8,000
10-401-56020	CONTINGENCIES - MISCELLANEOUS	-	8,000
10-473-54861	CONTRACT SERVICES	+	12,500
10-473-51025	EXEMPT PERSONNEL	-	12,500
10-495-54270	CONFERENCE/TRAINING	+	4,000
10-495-54061	COUNTY APPRAISAL DISTRICT	-	4,000
10-496-54523	SOFTWARE MAINTENANCE	+	500
10-401-56020	CONTINGENCIES - MISCELLANEOUS	-	500
10-470-54810	DUES	+	533
10-470-54020	LEGAL	-	533
10-510-53100	OFFICE SUPPLIES	+	1,000
10-510-53330	OPERATING	+	10,000
10-510-54500	BUILDINGS - REPAIR & MAINT	-	11,000
11-620-54523	SOFTWARE MAINTENANCE	+	1,000
11-620-53615	AGGREGATES & EMULSIONS	-	1,000

THE FOLLOWING BUDGET AMENDMENT WILL INCREASE THE GENERAL FUND BUDGET THROUGH CERTIFICATION OF NEW REVENUE.

REVENUE

10-361-46060	INSURANCE PROCEEDS	+	17,710
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EXPENSE

10-546-54540	VEHICLE - REPAIR & MAINT	+	17,710
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REQUEST FOR BUDGET AMENDMENT
FY 2023

DEPARTMENT CDA

COMMISSIONERS COURT DATE 03/13/2023

<u>AMOUNT \$</u> <u>REQUESTED</u>	<u>FROM</u> <u>LINE ITEM</u>	<u>TO</u> <u>LINE ITEM</u>	<u>REASON FOR BUDGET AMENDMENT</u>
<u>\$533.00</u>	<u>10-470-54020</u>	<u>10-470-54810</u>	<u>Increase in dues \$65/attorney</u>
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REQUESTED BY:

Nicole Bishop

ELECTED OFFICIAL / DEPARTMENT HEAD



03/7/2023

DATE

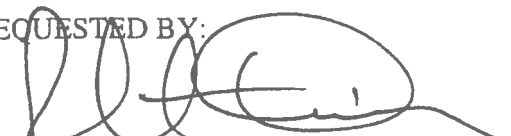
REQUEST FOR BUDGET AMENDMENT
FY 2023

DEPARTMENT FACILITIES

COMMISSIONERS COURT DATE 3.27.2023

<u>AMOUNT \$</u> <u>REQUESTED</u>	<u>FROM</u> <u>LINE ITEM</u>	<u>TO</u> <u>LINE ITEM</u>	<u>REASON FOR BUDGET AMENDMENT</u>
<u>\$10,000.00</u>	<u>10.510.54500</u>	<u>10.510.53330</u>	<u>EXTRA SPENDING THAT</u> <u>WAS NOT FORSENC</u>
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REQUESTED BY:



ELECTED OFFICIAL / DEPARTMENT HEAD
ROBERT KINSEY

3.16.2023
DATE

REQUEST FOR BUDGET AMENDMENT
FY 2023

DEPARTMENT FACILITIES

COMMISSIONERS COURT DATE 3.27.2023

AMOUNT \$
REQUESTED

FROM
LINE ITEM

TO
LINE ITEM

REASON FOR BUDGET AMENDMENT


\$1,000.00

10510.54500

10510.53100

BUYING MORE OFFICE
SUPPLIES

REQUESTED BY:



ELECTED OFFICIAL / DEPARTMENT HEAD
ROBERT KINSEY

3.16.2023
DATE

REQUEST FOR BUDGET AMENDMENT
FY 2023

DEPARTMENT Road & Bridge

COMMISSIONERS COURT DATE March 27, 2023

<u>AMOUNT \$</u> <u>REQUESTED</u> \$1,000	<u>FROM</u> <u>LINE ITEM</u> 11-620-53615	<u>TO</u> <u>LINE ITEM</u> 11-620-54523	<u>REASON FOR BUDGET AMENDMENT</u> To pay for vehicle software subscription

REQUESTED BY:

Jean Maxwell

ELECTED OFFICIAL / DEPARTMENT HEAD

March 20, 2023

DATE



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Accounts Payable Claims
DEPARTMENT & PERSON MAKING REQUEST	Auditor's Office Corinna Speer, County Auditor
PHONE # OR EXTENSION #	830-249-9343 ext. 240
TIME NEEDED FOR PRESENTATION	Consent Agenda
WORDING OF AGENDA ITEM	Consideration and action on the approval of accounts payable claims for purchases, services and vendors.
REASON FOR AGENDA ITEM	To pay current accounts payable claims.
IS THERE DOCUMENTATION	Yes Financial Transparency Link / County Auditor Web Page
WHO WILL THIS AFFECT?	Departments that have AP claims
ADDITIONAL INFORMATION	None



Kendall County, TX

Accounts Payable Claims

Commissioners Court 3/27/23

Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 1589 - A.A.C.O.G.					
A.A.C.O.G.	INV0016793	Apr - Jun '23/Regional Transit	10-645-56540	03/27/2023	2,000.00
				Vendor 1589 - A.A.C.O.G. Total:	2,000.00
Vendor: 6483 - ADT Commercial LLC					
ADT Commercial LLC	149547555	Keypad Svc Call & Trip Chg - 126 Rosewood	10-510-54861	03/27/2023	75.00
				Vendor 6483 - ADT Commercial LLC Total:	75.00
Vendor: 6985 - AGCM, Inc.					
AGCM, Inc.	10079 Task Order #4	Pay App #7 - CMAR Contract/Jail Expansion	70-512-55130	03/27/2023	9,066.00
AGCM, Inc.	10079 Task Order #5	Pay App #4 - Project Management/EMS Facility	70-540-55130	03/27/2023	4,154.00
				Vendor 6985 - AGCM, Inc. Total:	13,220.00
Vendor: 6522 - Alamo Fire Apparatus, LLC					
Alamo Fire Apparatus, LLC	02072023-3	Repair Damages to CVFD 2014 Spartan Pumper-VIN8233	10-546-54540	03/27/2023	17,710.56
				Vendor 6522 - Alamo Fire Apparatus, LLC Total:	17,710.56
Vendor: 2198 - Amco Overhead Door Co.					
Amco Overhead Door Co.	53036	Overhead Door Work - 10 Staudt St	10-510-54500	03/27/2023	1,149.00
				Vendor 2198 - Amco Overhead Door Co. Total:	1,149.00
Vendor: 1451 - American Tire Distributors					
American Tire Distributors	S176137662	ATV Tires (4) #241	11-620-54540	03/27/2023	909.96
American Tire Distributors	S179116843	Tires (2) #278	10-540-54540	03/27/2023	678.86
				Vendor 1451 - American Tire Distributors Total:	1,588.82
Vendor: 7077 - Andra M. Wisian					
Andra M. Wisian	INV0016791	Reimb Regis/Meals/Mil-Comm. School 2/21-2/23	10-401-54270	03/27/2023	535.78
				Vendor 7077 - Andra M. Wisian Total:	535.78
Vendor: 4640 - Aqua Beverage Company					
Aqua Beverage Company	353566	5 Gal. Drinking Water (2) - JP #4	10-458-54861	03/27/2023	25.00
Aqua Beverage Company	354648	Cooler Rental - JP #4	10-458-54861	03/27/2023	10.50
				Vendor 4640 - Aqua Beverage Company Total:	35.50
Vendor: 6538 - Arguelles & Lambert, PLLC					
Arguelles & Lambert, PLLC	3/3/22 - 1/11/23	Appt Atty #22-009JV	10-435-54020	03/27/2023	440.00
				Vendor 6538 - Arguelles & Lambert, PLLC Total:	440.00
Vendor: 1077 - AT&T Mobility					
AT&T Mobility	287258006402X03182023	CID Svc 2/11/23 - 3/10/23	10-560-54210	03/27/2023	63.00
AT&T Mobility	287299408491X03032023	830-816-9675 1/26/23 - 2/25/23 Co Judge	10-400-54210	03/27/2023	43.21
AT&T Mobility	287299408491X03032023	830-431-8221 1/26/23 - 2/25/23 Co Judge Clerk	10-400-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-0541 1/26/23 - 2/25/23 Comm #1	10-401-54210	03/27/2023	40.70

Accounts Payable Claims

Post Dates: 3/27/2023 - 3/27/2023

Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
AT&T Mobility	287299408491X03032023	830-431-0391 1/26/23 - 2/25/23 Comm #2	10-401-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-5361 1/26/23 - 2/25/23 Comm #3	10-401-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-6216 1/26/23 - 2/25/23 Comm #4	10-401-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-428-8319 1/26/23 - 2/25/23 Engineer	10-402-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-428-6635 1/26/23 - 2/25/23 Engineer	10-402-54210	03/27/2023	31.25
AT&T Mobility	287299408491X03032023	830-428-6790 1/26/23 - 2/25/23 Engineer	10-402-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	210-827-4483 1/26/23 - 2/25/23 Engineer	10-402-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-428-1402 1/26/23 - 2/25/23 Co Clerk	10-403-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-331-0086 1/26/23 - 2/25/23 Elections	10-404-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	Election Mobile Hotspots (3) 1/26/23 - 2/25/23	10-404-54999	03/27/2023	93.75
AT&T Mobility	287299408491X03032023	830-816-9219 1/26/23 - 2/25/23 IT	10-415-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-8969 1/26/23 - 2/25/23 IT	10-415-54210	03/27/2023	43.21
AT&T Mobility	287299408491X03032023	830-428-1896 1/26/23 - 2/25/23 IT	10-415-54210	03/27/2023	43.21
AT&T Mobility	287299408491X03032023	830-431-8451 1/26/23 - 2/25/23 IT	10-415-54210	03/27/2023	43.21
AT&T Mobility	287299408491X03032023	830-431-3416 1/26/23 - 2/25/23 District Judge	10-435-54210	03/27/2023	43.21
AT&T Mobility	287299408491X03032023	830-816-9610 1/26/23 - 2/25/23 Dist Judge Coord.	10-435-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	iPad Air Card 1/26/23 - 2/25/23 Dist Judge	10-435-54240	03/27/2023	31.25
AT&T Mobility	287299408491X03032023	830-428-1288 1/26/23 - 2/25/23 PreTrial Svcs	10-438-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-7617 1/26/23 - 2/25/23 PreTrial Svcs	10-438-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-443-1104 1/26/23 - 2/25/23 PreTrial Svcs	10-438-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-6044 2/2/23 - 2/25/23 Dist Clerk	10-450-54210	03/27/2023	32.95
AT&T Mobility	287299408491X03032023	830-443-1195 2/2/23 - 2/25/23 Dist Clerk	10-450-54210	03/27/2023	32.95
AT&T Mobility	287299408491X03032023	830-431-8026 1/26/23 - 2/25/23 JP# 1	10-455-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-7341 1/26/23 - 2/25/23 JP# 2	10-456-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-7376 1/26/23 - 2/25/23 JP# 3	10-457-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-8042 1/26/23 - 2/25/23 JP #4	10-458-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-6784 1/26/23 - 2/25/23 Crim Dist Atty	10-470-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-6783 1/26/23 - 2/25/23 Crim Dist Atty	10-470-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-6782 1/26/23 - 2/25/23 Crim Dist Atty	10-470-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-6781 1/26/23 - 2/25/23 Crim Dist Atty	10-470-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-428-1478 1/26/23 - 2/25/23 Crim Dist Atty	10-470-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-8900 1/26/23 - 2/25/23 Crim Dist Atty	10-470-54210	03/27/2023	43.21
AT&T Mobility	287299408491X03032023	830-428-8339 1/26/23 - 2/25/23 Auditor	10-495-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-6046 1/26/23 - 2/25/23 HR	10-496-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-4936 1/26/23 - 2/25/23 CH Fac	10-510-54210	03/27/2023	43.21
AT&T Mobility	287299408491X03032023	830-431-0151 1/26/23 - 2/25/23 CH Fac	10-510-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-0618 1/26/23 - 2/25/23 CH Fac	10-510-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-6752 1/26/23 - 2/25/23 EMS	10-540-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-428-8342 1/26/23 - 2/25/23 Const #1	10-551-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-7047 1/26/23 - 2/25/23 Const #3	10-553-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-7378 1/26/23 - 2/25/23 Juv Prob	10-570-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-7375 1/26/23 - 2/25/23 Juv Prob	10-570-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-2357 1/26/23 - 2/25/23 Boerne Solid Waste	10-595-54210	03/27/2023	49.69
AT&T Mobility	287299408491X03032023	830-428-1911 1/26/23 - 2/25/23 Brush Site	10-596-54210	03/27/2023	49.69

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
AT&T Mobility	287299408491X03032023	210-844-7587 1/26/23 - 2/25/23 R&B	11-620-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	830-431-7159 1/26/23 - 2/25/23 R&B	11-620-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	210-289-3042 1/26/23 - 2/25/23 Crime Victims	50-475-54210	03/27/2023	40.70
AT&T Mobility	287299408491X03032023	210-254-7642 1/26/23 - 2/25/23 Crime Victims	50-475-54210	03/27/2023	40.70
Vendor 1077 - AT&T Mobility Total:					2,192.90

Vendor: 3198 - Atmos Energy

Atmos Energy	Mtr 000835578 3/10/23	3036404200 2/11/23 - 3/10/23 EMS Comfort	10-540-54400	03/27/2023	129.67
Atmos Energy	Mtr 002811926 3/8/23	3033905415 2/10/23 - 3/8/23 Comfort VFD	10-546-54400	03/27/2023	107.44
Vendor 3198 - Atmos Energy Total:					237.11

Vendor: 1065 - Bandera Electric Coop, Inc.

Bandera Electric Coop, Inc.	Meter 100755 3/16/23	1106900-018 2/15/23 - 3/15/23 JP #4	10-510-54400	03/27/2023	223.98
Bandera Electric Coop, Inc.	Meter 100763 3/16/23	1106900-003 2/15/23 - 3/15/23 Pct #4 Warehouse	10-510-54400	03/27/2023	29.25
Bandera Electric Coop, Inc.	Meter 105185 3/16/23	1106900-012 2/15/23 - 3/15/23 SO Tower Rd	10-510-54400	03/27/2023	45.61
Bandera Electric Coop, Inc.	Meter 112826 3/16/23	1106900-002 2/15/23 - 3/15/23 EMS Tower	10-510-54400	03/27/2023	37.47
Bandera Electric Coop, Inc.	Meter 114894 3/16/23	1106900-019 2/15/23 - 3/15/23 Mark Twain	10-660-54400	03/27/2023	79.03
Bandera Electric Coop, Inc.	Meter 117591 3/16/23	1106900-016 2/15/23 - 3/15/23 Park House	10-660-54400	03/27/2023	144.91
Bandera Electric Coop, Inc.	Meter 117596 3/16/23	1106900-015 2/15/23 - 3/15/23 Stor Trailer	10-510-54400	03/27/2023	29.51
Bandera Electric Coop, Inc.	Meter 123025 3/8/23	2308530-002 2/8/23 - 3/8/23 WVFD - 3 Waring Rd	10-549-54400	03/27/2023	88.47
Bandera Electric Coop, Inc.	Meter 123031 3/8/23	2308530-001 2/8/23 - 3/8/23 WVFD - 5 Waring Rd	10-549-54400	03/27/2023	81.80
Bandera Electric Coop, Inc.	Meter 123229 3/16/23	1106900-006 2/15/23 - 3/15/23 JP #2	10-510-54400	03/27/2023	79.15
Bandera Electric Coop, Inc.	Meter 123279 3/16/23	1106900-004 2/15/23 - 3/15/23 Comfort EMS	10-540-54400	03/27/2023	198.19
Bandera Electric Coop, Inc.	Meter 124471 3/16/23	1106900-009 2/15/23 - 3/15/23 ComfortWasteStation	10-595-54400	03/27/2023	27.03
Bandera Electric Coop, Inc.	Meter 137331 3/16/23	1106900-023 2/15/23 - 3/15/23 5 Toepperwein Rd	10-510-54400	03/27/2023	100.32
Bandera Electric Coop, Inc.	Meter 142114 3/16/23	1106900-013 2/15/23 - 3/15/23 SO	10-510-54400	03/27/2023	26.00
Bandera Electric Coop, Inc.	Meter 200581 3/16/23	1106900-007 2/15/23 - 3/15/23 10 Staudt St	10-510-54400	03/27/2023	276.15
Bandera Electric Coop, Inc.	Meter 200598 3/16/23	1106900-014 2/15/23 - 3/15/23 RMEC	10-660-54400	03/27/2023	378.09
Bandera Electric Coop, Inc.	Meter 201015 3/16/23	1106900-022 2/15/23 - 3/15/23 Law Enf Facility	10-512-54400	03/27/2023	4,317.34
Bandera Electric Coop, Inc.	Meter 201245 3/16/23	1106900-008 2/15/23 - 3/15/23 4 Staudt St	10-579-54400	03/27/2023	674.53
Bandera Electric Coop, Inc.	Meter 300437 3/16/23	1106900-020 2/15/23 - 3/15/23 Animal Control	10-408-54400	03/27/2023	413.69
Bandera Electric Coop, Inc.	Meter 300460 3/16/23	1106900-005 2/15/23-3/15/23 WasteDisp-SpanishPass	10-595-54400	03/27/2023	46.60
Bandera Electric Coop, Inc.	Meter 300464 3/16/23	1106900-021 2/15/23 - 3/15/23 Recycling Cntr	10-597-54400	03/27/2023	64.85
Bandera Electric Coop, Inc.	Meter 300489 3/16/23	1106900-017 2/15/23 - 3/15/23Park Fac	10-660-54400	03/27/2023	121.52
Vendor 1065 - Bandera Electric Coop, Inc. Total:					7,483.49

Vendor: 7074 - Beaty Palmer Architects Inc.

Beaty Palmer Architects Inc.	22-41-03	PayApp#3-Pre-Design/Schematic Phase/Feb'23-EMS Fac	70-540-55130	03/27/2023	21,920.00
Vendor 7074 - Beaty Palmer Architects Inc. Total:					21,920.00

Vendor: 1060 - Bell Hydrogas, Inc.

Bell Hydrogas, Inc.	1132364	Propane (8gal) - Forklift	10-597-53330	03/27/2023	29.00
Bell Hydrogas, Inc.	1132396	Propane (16gal) Forklift - 10 Staudt St	10-510-53330	03/27/2023	58.00
Bell Hydrogas, Inc.	1132422	Propane (5gal) - CH Fac	10-510-53330	03/27/2023	18.00
Vendor 1060 - Bell Hydrogas, Inc. Total:					105.00

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 7105 - Bethany Clark					
Bethany Clark	INV0016875	Selected Juror 2/21/23 - 2/24/23	10-435-54850	03/27/2023	135.00
				Vendor 7105 - Bethany Clark Total:	135.00
Vendor: 6651 - Blanco County Emergency Services District 2					
Blanco County Emergency Services District 2	INV0016852	Apr - Jun '23 Allocation	10-545-56519	03/27/2023	2,500.00
				Vendor 6651 - Blanco County Emergency Services District 2 Total:	2,500.00
Vendor: 4722 - Bluebonnet Pet Crematory, LLC					
Bluebonnet Pet Crematory, LLC	2023-0465	Contract Services (22)	10-408-54950	03/27/2023	198.00
				Vendor 4722 - Bluebonnet Pet Crematory, LLC Total:	198.00
Vendor: 4865 - Boerne Dental Center					
Boerne Dental Center	57551 3/1/23	Eval, Xray & Extractions (2) 2/22/23/Case #23-032	10-512-54050	03/27/2023	653.00
Boerne Dental Center	57551 3/1/23	Eval, Xray & Extraction 2/28/23/Case #22-064	10-512-54050	03/27/2023	529.00
				Vendor 4865 - Boerne Dental Center Total:	1,182.00
Vendor: 1040 - Boerne Office Supply, L.C.					
Boerne Office Supply, L.C.	11502.1	Ultra Fine Permanent Markers	10-560-53100	03/27/2023	35.99
Boerne Office Supply, L.C.	11502.2	Selfinking Stamps (2)	10-560-53100	03/27/2023	69.98
Boerne Office Supply, L.C.	11556	Labels, Staple Remover, Copy Paper & Misc	10-560-53100	03/27/2023	180.94
Boerne Office Supply, L.C.	11595	Copy Paper (2 Cases)	10-495-53100	03/27/2023	113.98
				Vendor 1040 - Boerne Office Supply, L.C. Total:	400.89
Vendor: 3397 - Boerne Pest Control					
Boerne Pest Control	26414	Pest Control Svcs/Feb '23 - Detention	10-512-54861	03/27/2023	210.00
Boerne Pest Control	26414	Pest Control Svcs/Feb '23 - SO & CID	10-560-54861	03/27/2023	215.00
Boerne Pest Control	26419	Quarterly Spray - R&B	11-620-54861	03/27/2023	95.00
Boerne Pest Control	26421	Pest Control Svcs/Feb '23 - Adult Probation	10-510-54861	03/27/2023	75.00
				Vendor 3397 - Boerne Pest Control Total:	595.00
Vendor: 6565 - Boerne RV					
Boerne RV	33729	Awning & Installation - Command Trailer	10-406-53330	03/27/2023	1,231.15
				Vendor 6565 - Boerne RV Total:	1,231.15
Vendor: 6658 - BossTx, Inc					
BossTx, Inc	210091	417 HT Wheel Loader	11-620-55300	03/27/2023	159,513.89
				Vendor 6658 - BossTx, Inc Total:	159,513.89
Vendor: 2700 - Bound Tree Medical, LLC					
Bound Tree Medical, LLC	84885165	Misc Medical Supplies	10-540-53910	03/27/2023	2,871.32
				Vendor 2700 - Bound Tree Medical, LLC Total:	2,871.32
Vendor: 7101 - Carol J. Pritz					
Carol J. Pritz	INV0016872	Selected Juror 2/21/23 - 2/24/23	10-435-54850	03/27/2023	135.00
				Vendor 7101 - Carol J. Pritz Total:	135.00
Vendor: 2917 - Carolyn Arnold - Communications Consultant, Inc.					
Carolyn Arnold - Communications Consultant, Inc.	23102	50% of Total Savings (830)331-8706 & (830)331-8708	10-409-54861	03/27/2023	317.40

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Carolyn Arnold - Communications Consultant, Inc.	23102	50% of Total Savings (830)331-8703 & (830)331-8704	10-409-54861	03/27/2023	439.20
Vendor 2917 - Carolyn Arnold - Communications Consultant, Inc. Total:					756.60
Vendor: 1006 - Cavender Chevrolet					
Cavender Chevrolet	212622	Increased Brake Pedal Effort & Misc Svc #1503	10-560-54540	03/27/2023	87.97
Vendor 1006 - Cavender Chevrolet Total:					87.97
Vendor: 3361 - CDW Government, Inc.					
CDW Government, Inc.	GX68626	Fujitsu Document Scanner - Jail	10-415-53330	03/27/2023	500.87
Vendor 3361 - CDW Government, Inc. Total:					500.87
Vendor: 6751 - Central Texas Autopsy, PLLC					
Central Texas Autopsy, PLLC	13591	Autopsy 2/22/22 - B. Cruz	10-455-54051	03/27/2023	2,800.00
Vendor 6751 - Central Texas Autopsy, PLLC Total:					2,800.00
Vendor: 2932 - Central Texas Electric Co-op					
Central Texas Electric Co-op	Meter 1600145 3/15/23	26279101 2/15/23 - 3/15/23 SVFD - Air Comp	10-548-54400	03/27/2023	220.21
Central Texas Electric Co-op	Meter 2014759 3/15/23	22001201 2/15/23 - 3/15/23 Alamo Springs VFD	10-543-54400	03/27/2023	34.65
Central Texas Electric Co-op	Meter 2031688 3/15/23	23385801 2/15/23 - 3/15/23 R&B	11-620-54400	03/27/2023	161.83
Central Texas Electric Co-op	Meter 2031689 3/15/23	27961000 2/15/23 - 3/15/23 R&B	11-620-54400	03/27/2023	43.11
Central Texas Electric Co-op	Meter 2036883 3/15/23	26949801 2/15/23 - 3/15/23 SVFD - Radio	10-548-54400	03/27/2023	43.27
Central Texas Electric Co-op	Meter 9000043 3/15/23	27570100 2/15/23 - 3/15/23 R&B	11-620-54400	03/27/2023	381.90
Vendor 2932 - Central Texas Electric Co-op Total:					884.97
Vendor: 5812 - Christina Bergmann Peese					
Christina Bergmann Peese	INV0016853	Reimb Regis - STCJCA Conf 6/26 - 6/28	10-401-54270	03/27/2023	250.00
Christina Bergmann Peese	INV0016870	Reimb Regis - 2023 BKCEDC Members Meeting 3/29/23	10-401-54270	03/27/2023	35.00
Vendor 5812 - Christina Bergmann Peese Total:					285.00
Vendor: 5724 - Christine Jacques					
Christine Jacques	INV0016866	Apr '23 Rent - JP #2	10-456-54600	03/27/2023	1,700.00
Vendor 5724 - Christine Jacques Total:					1,700.00
Vendor: 6537 - Cintas Corporation 87					
Cintas Corporation 87	4147530786	Aprons, Mats, Mops, Rags & Hamper	11-620-53330	03/27/2023	97.09
Cintas Corporation 87	4147530786	Uniform Rentals 2/23/23 - R&B	11-620-53360	03/27/2023	442.14
Cintas Corporation 87	4148216270	Aprons, Mats, Mops, Rags & Hamper	11-620-53330	03/27/2023	515.97
Cintas Corporation 87	4148216270	Uniform Rentals 3/2/23 - R&B	11-620-53360	03/27/2023	95.19
Cintas Corporation 87	4148791252	Uniform Rentals 3/8/23 - CH Facilities	10-510-53360	03/27/2023	116.56
Cintas Corporation 87	4148791252	Uniform Rentals 3/8/23 - Solid Waste	10-595-53360	03/27/2023	7.89
Cintas Corporation 87	4148791252	Uniform Rentals 3/8/23 - Brush Site	10-596-53360	03/27/2023	14.41
Cintas Corporation 87	4148791252	Uniform Rentals 3/8/23 - Recycling	10-597-53360	03/27/2023	7.89
Cintas Corporation 87	4148965801	Aprons, Mats, Mops, Rags & Hamper	11-620-53330	03/27/2023	441.40
Cintas Corporation 87	4148965801	Uniform Rentals 3/9/23 - R&B	11-620-53360	03/27/2023	97.09
Cintas Corporation 87	4149060542	Uniform Rentals 3/10/23 - Parks	10-660-53360	03/27/2023	119.63
Cintas Corporation 87	4149070256	Door Mat Rentals 3/10/23	10-510-53330	03/27/2023	96.42
Cintas Corporation 87	4149517263	Uniform Rentals 3/15/23 - CH Facilities	10-510-53360	03/27/2023	116.56
Cintas Corporation 87	4149517263	Uniform Rentals 3/15/23 - Solid Waste	10-595-53360	03/27/2023	7.89

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Cintas Corporation 87	4149517263	Uniform Rentals 3/15/23 - Brush Site	10-596-53360	03/27/2023	14.41
Cintas Corporation 87	4149517263	Uniform Rentals 3/15/23 - Recycling	10-597-53360	03/27/2023	7.89
Cintas Corporation 87	4149757636	Uniform Rentals 3/17/23 - Parks	10-660-53360	03/27/2023	119.63
Cintas Corporation 87	4149772888	Door Mat Rentals 3/17/23	10-510-53330	03/27/2023	96.42
Vendor 6537 - Cintas Corporation 87 Total:					2,414.48
Vendor: 1673 - Circle H Signs					
Circle H Signs	3094	Retractable Signs (2) - CWPP Workshop	10-401-54275	03/27/2023	380.00
Circle H Signs	3150	Retractable Sign - CWPP Workshop	10-401-54275	03/27/2023	190.00
Vendor 1673 - Circle H Signs Total:					570.00
Vendor: 1160 - City of Boerne Utilities					
City of Boerne Utilities	M-0001 3/16/23	01-4660-00 2/2/23 - 3/1/23 114 Blanco Rd E	10-510-54400	03/27/2023	8.52
City of Boerne Utilities	M-0001 3/16/23	01-5220-01 2/2/23 - 3/1/23 Courthouse	10-510-54400	03/27/2023	7,110.92
City of Boerne Utilities	M-0001 3/16/23	01-5120-00 2/2/23 - 3/1/23 Historic Courthouse	10-510-54400	03/27/2023	1,112.01
City of Boerne Utilities	M-0001 3/16/23	03-0575-02 2/2/23 - 3/1/23 221 Fawn Valley	10-510-54400	03/27/2023	1,725.82
City of Boerne Utilities	M-0001 3/16/23	01-5100-00 2/2/23 - 3/1/23 210 E. San Antonio	10-510-54400	03/27/2023	179.32
City of Boerne Utilities	M-0001 3/16/23	01-5110-00 2/2/23 - 3/1/23 Old Jail	10-510-54400	03/27/2023	84.15
Vendor 1160 - City of Boerne Utilities Total:					10,220.74
Vendor: 1262 - City of Boerne					
City of Boerne	INV0016795	Apr - Jun '23/Rural Fire	10-544-56511	03/27/2023	125,000.00
City of Boerne	INV0016795	Apr - Jun '23/Communications	10-580-56240	03/27/2023	163,902.50
Vendor 1262 - City of Boerne Total:					288,902.50
Vendor: 2064 - Clerk, Supreme Court					
Clerk, Supreme Court	210193-2024	State Bar of TX Membership Dues (7) 6/1/23-5/31/24	10-470-54810	03/27/2023	2,298.00
Vendor 2064 - Clerk, Supreme Court Total:					2,298.00
Vendor: 1753 - Comfort Auto & Truck Supply					
Comfort Auto & Truck Supply	350417	Transmission Filter Kit - Stock	11-620-54540	03/27/2023	20.44
Comfort Auto & Truck Supply	357005	Battery - Stock	11-620-54540	03/27/2023	149.39
Comfort Auto & Truck Supply	361570	Heater Hose - Stock	11-620-54540	03/27/2023	45.87
Comfort Auto & Truck Supply	364379	Oil Filter #129	11-620-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	366027	Grinder Stones	10-660-53330	03/27/2023	18.38
Comfort Auto & Truck Supply	366027	Windshield Wipers #176	10-660-54540	03/27/2023	30.94
Comfort Auto & Truck Supply	370512	Oil Filter #2206	10-560-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	370796	Air/Oil Filters & Exact Fit Blade #1704	10-560-54540	03/27/2023	46.58
Comfort Auto & Truck Supply	370797	Oil Filter #2104	10-560-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	370798	Oil Filter #2008	10-560-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	370799	Oil Filter #1904	10-560-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	370992	Fuse S36	10-542-54540	03/27/2023	2.45
Comfort Auto & Truck Supply	371022	Battery #1906	10-560-54540	03/27/2023	144.69
Comfort Auto & Truck Supply	371023	Battery #1905	10-560-54540	03/27/2023	144.69
Comfort Auto & Truck Supply	371207	Washer Pump #2710	87-560-54540	03/27/2023	20.45
Comfort Auto & Truck Supply	371307	Seam Foam Spray C31	10-542-54540	03/27/2023	17.29
Comfort Auto & Truck Supply	371309	Plug Coil C31	10-542-54540	03/27/2023	108.39

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Comfort Auto & Truck Supply	371322	Battery #1804	10-560-54540	03/27/2023	289.38
Comfort Auto & Truck Supply	371409	Spark Plug B32	10-542-54540	03/27/2023	3.97
Comfort Auto & Truck Supply	371410	Air Filter B32	10-542-54540	03/27/2023	13.04
Comfort Auto & Truck Supply	371415	Exact Fit Blade #1904	10-560-54540	03/27/2023	23.92
Comfort Auto & Truck Supply	371416	Oil Filter #1607	10-560-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	371417	Automatic Trans Filter Kit, Oil Filter & Oil #1803	10-560-54540	03/27/2023	114.69
Comfort Auto & Truck Supply	371418	Oil Filter #1804	10-560-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	371421	Air/Fuel/Oil Filters E31	10-542-54540	03/27/2023	174.92
Comfort Auto & Truck Supply	371423	Air/Fuel/Oil Filters B32	10-542-54540	03/27/2023	177.06
Comfort Auto & Truck Supply	371449	Air/Fuel/Oil Filters T33	10-542-54540	03/27/2023	83.71
Comfort Auto & Truck Supply	371468	Washer Pump T33	10-542-54540	03/27/2023	20.45
Comfort Auto & Truck Supply	371854	Air Filter E33	10-542-54540	03/27/2023	117.28
Comfort Auto & Truck Supply	371996	Air/Fuel/Oil Filters B33	10-542-54540	03/27/2023	148.75
Comfort Auto & Truck Supply	371998	Fuel/Oil Filters E33	10-542-54540	03/27/2023	77.87
Comfort Auto & Truck Supply	371999	Oil Filter #55	11-620-54540	03/27/2023	20.74
Comfort Auto & Truck Supply	372000	Oil Filter #166	10-510-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	372001	Oil Filter #182	11-620-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	372002	Oil Filter #130	11-620-54540	03/27/2023	13.26
Comfort Auto & Truck Supply	372250	Adapter #548	11-620-53330	03/27/2023	2.69
Comfort Auto & Truck Supply	372254	Mobil Super Synthetic Oil (55gal Drum) - Stock	10-560-53300	03/27/2023	1,200.00
Comfort Auto & Truck Supply	372271	Fuel Tank & O-Ring S36	10-542-54540	03/27/2023	36.47
Comfort Auto & Truck Supply	372348	Rocker Switch - Stock	10-540-54540	03/27/2023	29.99
Comfort Auto & Truck Supply	372452	Air/Oil Filters E32	10-542-54540	03/27/2023	163.47
Comfort Auto & Truck Supply	372560	Air Line #145	11-620-54540	03/27/2023	72.49
Comfort Auto & Truck Supply	372578	Steering Stabilizer & Tie Rod #254	11-620-54540	03/27/2023	113.44
Comfort Auto & Truck Supply	372579	Tie Rod End #254	11-620-54540	03/27/2023	120.80
Comfort Auto & Truck Supply	372588	Air Line #145	11-620-54540	03/27/2023	72.49
Comfort Auto & Truck Supply	372753	Battery #176	10-660-54540	03/27/2023	144.69
Comfort Auto & Truck Supply	372780	1000V Fuse - Shop	11-620-53330	03/27/2023	19.99
Comfort Auto & Truck Supply	372800	Oil Filter #176	10-660-54540	03/27/2023	5.33
Comfort Auto & Truck Supply	372804	Cabin Air Filter #144	11-620-54540	03/27/2023	15.76
Comfort Auto & Truck Supply	372807	Fuel Filter B52	10-546-54540	03/27/2023	38.03
Comfort Auto & Truck Supply	372809	Fuel Filter E32	10-542-54540	03/27/2023	63.44
Comfort Auto & Truck Supply	372810	Seat Belts #30 & #85	11-620-54540	03/27/2023	231.98
Comfort Auto & Truck Supply	372811	Air/Fuel/Oil/Hydraulic Filters #30	11-620-54540	03/27/2023	84.98
Comfort Auto & Truck Supply	372812	Air/Fuel/Oil Filters #85	11-620-54540	03/27/2023	95.55
Comfort Auto & Truck Supply	372927	Steering Stabilizer #254	11-620-54540	03/27/2023	49.92
Vendor 1753 - Comfort Auto & Truck Supply Total:					4,638.08

Vendor: 1454 - Comfort Library

Comfort Library	INV0016850	Apr - Jun '23 Allocation	10-650-56512	03/27/2023	41,096.25
Vendor 1454 - Comfort Library Total:					41,096.25

Accounts Payable Claims
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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 1692 - Commercial Kitchen Parts & Svc					
Commercial Kitchen Parts & Svc	0006066-IN	Kitchen PM Service 3/30/23 - 4/30/23	10-512-54861	03/27/2023	334.00
Vendor 1692 - Commercial Kitchen Parts & Svc Total:					334.00
Vendor: 1834 - Cook's Direct, Inc					
Cook's Direct, Inc	N769636	Storage Bins, Sheet Pans & Misc Kitchen Supplies	10-512-53330	03/27/2023	927.28
Vendor 1834 - Cook's Direct, Inc Total:					927.28
Vendor: 3798 - Corrections Software Solutions, LP					
Corrections Software Solutions, LP	53274	Software Maintenance/Mar '23	10-438-54523	03/27/2023	312.00
Vendor 3798 - Corrections Software Solutions, LP Total:					312.00
Vendor: 3382 - County Information Resource Agency					
County Information Resource Agency	SOP017387	Web Hosting 2023 - Premium Website Package	10-415-54523	03/27/2023	3,200.00
County Information Resource Agency	SOP017494	Feb '23 Basic Email & Information Protection Pkg	10-415-54240	03/27/2023	3,178.11
Vendor 3382 - County Information Resource Agency Total:					6,378.11
Vendor: 1620 - County Judges & Commissioners Assoc. of Texas					
County Judges & Commissioners Assoc. of Texas	INV0016858	2023 Annual Dues	10-401-54810	03/27/2023	2,160.00
Vendor 1620 - County Judges & Commissioners Assoc. of Texas Total:					2,160.00
Vendor: 1381 - Debby Hudson					
Debby Hudson	INV0016859	Reimb Mileage - JP Seminar 3/5/23 - 3/8/23	10-457-54270	03/27/2023	230.56
Vendor 1381 - Debby Hudson Total:					230.56
Vendor: 6905 - DebtBook					
DebtBook	DB1020897	Annual Lease/Debt Software Subscription Charge	10-495-54523	03/27/2023	6,500.00
Vendor 6905 - DebtBook Total:					6,500.00
Vendor: 4980 - Department of Information Resources					
Department of Information Resources	23020808N	Long Distance Feb '23 - IT	10-415-54200	03/27/2023	0.81
Department of Information Resources	23020808N	Long Distance Feb '23 - Dist Clerk	10-450-54200	03/27/2023	0.01
Department of Information Resources	23020808N	Long Distance Feb '23 - JP #2	10-456-54200	03/27/2023	0.01
Department of Information Resources	23020808N	Long Distance Feb '23 - JP #3	10-457-54200	03/27/2023	0.14
Department of Information Resources	23020808N	Long Distance Feb '23 - Crim Dist Atty	10-470-54200	03/27/2023	0.15
Department of Information Resources	23020808N	Long Distance Feb '23 - Human Resources	10-496-54200	03/27/2023	0.02
Department of Information Resources	23020808N	Long Distance Feb '23 - Courthouse Fac	10-510-54200	03/27/2023	0.28
Department of Information Resources	23020808N	Long Distance Feb '23 - SO	10-560-54200	03/27/2023	3.86
Department of Information Resources	23020808N	Long Distance Feb '23 - Adult Prob	10-579-54200	03/27/2023	0.45
Department of Information Resources	23020808N	Long Distance Feb '23 - Health & Welfare	10-635-54200	03/27/2023	0.16
Vendor 4980 - Department of Information Resources Total:					5.89
Vendor: 1033 - Dependable Insurance Agency					
Dependable Insurance Agency	000787	Crime Bond Renewal 5/1/23 - 5/1/24	10-409-54800	03/27/2023	410.00
Vendor 1033 - Dependable Insurance Agency Total:					410.00
Vendor: 3330 - DeWinne Equipment Co.					
DeWinne Equipment Co.	2671	Chainsaw Chains & Bars	11-620-54540	03/27/2023	237.43
Vendor 3330 - DeWinne Equipment Co. Total:					237.43

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 4447 - Diamond Drugs, Inc.					
Diamond Drugs, Inc.	IN001306712	Inmate Rx/Feb '23	10-512-54050	03/27/2023	2,108.48
Vendor 4447 - Diamond Drugs, Inc. Total:					2,108.48
Vendor: 6847 - Discount Tire					
Discount Tire	1351677	Tires (2) #2003	10-560-54540	03/27/2023	50.00
Discount Tire	1352151	Tirres (2) #1801	10-560-54540	03/27/2023	50.00
Vendor 6847 - Discount Tire Total:					100.00
Vendor: 7116 - Emily Sperber					
Emily Sperber	INV0016880	Selected Juror 3/9/23	10-458-54850	03/27/2023	15.00
Vendor 7116 - Emily Sperber Total:					15.00
Vendor: 4720 - Evident, Inc					
Evident, Inc	218887A	Gloves, Finger Print Powder & Misc CID Supplies	10-560-53330	03/27/2023	2,762.42
Evident, Inc	218887B	3M Odor/Particulate Filters (15)	10-560-53330	03/27/2023	195.00
Vendor 4720 - Evident, Inc Total:					2,957.42
Vendor: 1151 - Ewald Kubota, Inc.					
Ewald Kubota, Inc.	3255479	Chainsaw Chains	10-660-54531	03/27/2023	427.76
Vendor 1151 - Ewald Kubota, Inc. Total:					427.76
Vendor: 1291 - FedEx					
FedEx	8-062-62612	Overnight TX Historical Docs for Roof Repair	10-409-53110	03/27/2023	36.13
Vendor 1291 - FedEx Total:					36.13
Vendor: 5476 - Five Star Correctional Services, Inc.					
Five Star Correctional Services, Inc.	42998	Inmate Meals 2/2/23 - 2/8/23	10-512-53315	03/27/2023	3,193.04
Five Star Correctional Services, Inc.	43050	Inmate Meals 2/9/23 - 2/15/23	10-512-53315	03/27/2023	3,325.11
Five Star Correctional Services, Inc.	43097	Inmate Meals 2/16/23 - 2/22/23	10-512-53315	03/27/2023	3,591.90
Five Star Correctional Services, Inc.	43139	Inmate Meals 2/23/23 - 3/1/23	10-512-53315	03/27/2023	3,562.72
Vendor 5476 - Five Star Correctional Services, Inc. Total:					13,672.77
Vendor: 1586 - Five Star Rentals/Sales, Inc.					
Five Star Rentals/Sales, Inc.	195596A-2	3" Water Pump Rental 2/27/23 - 3/7/23	11-620-54630	03/27/2023	332.83
Vendor 1586 - Five Star Rentals/Sales, Inc. Total:					332.83
Vendor: 1011 - Ford of Boerne					
Ford of Boerne	5040064	Drag Link Assembly #254	11-620-54540	03/27/2023	165.12
Ford of Boerne	852980	4 Wheel Alignment #1606	10-512-54540	03/27/2023	99.95
Vendor 1011 - Ford of Boerne Total:					265.07
Vendor: 1429 - Galls, LLC					
Galls, LLC	BC1728763	Uniform Shirts(4),Ear Gadgets&Chevrons-J.Escalante	10-560-53360	03/27/2023	347.68
Galls, LLC	BC1831965	Uniform Vest Carrier & Pants - M. Colwell	10-560-53360	03/27/2023	340.74
Galls, LLC	BC1831968	AXII w/ Hi-Lite 2 Carriers Vest - R. Dominguez	10-560-53330	03/27/2023	1,091.53
Galls, LLC	BC1831968	Uniform Jacket, Pants(4) & Misc Items-R. Dominguez	10-560-53360	03/27/2023	958.65
Galls, LLC	BC1832053	AXII w/ Hi-Lite 2 Carriers Vest - M. Whittaker	10-560-53330	03/27/2023	1,091.53
Galls, LLC	BC1832053	Uniform Jacket, Pants(4) & Misc Items-M. Whittaker	10-560-53360	03/27/2023	1,033.35
Galls, LLC	BC1832664	Handcuffs (6) - Stock	10-560-53330	03/27/2023	129.36

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Galls, LLC	BC1837146	Uniform Nameplate, Shirts (3) & Jacket - B. Powell	10-560-53360	03/27/2023	894.37
Galls, LLC	BC1837216	AXII w/ Hi-Lite 2 Carriers Vest - B. Powell	10-560-53330	03/27/2023	1,091.53
Galls, LLC	BC1837339	Uniform Nameplates (3) - M. Hefley	10-560-53360	03/27/2023	26.40
Galls, LLC	BC1841346	Uniform Shirts (5) - C. Sells	10-560-53360	03/27/2023	334.10
Vendor 1429 - Galls, LLC Total:					7,339.24
Vendor: 7107 - Gary K. Smith					
Gary K. Smith	INV0016877	Selected Juror 2/21/23 - 2/24/23	10-435-54850	03/27/2023	135.00
Vendor 7107 - Gary K. Smith Total:					135.00
Vendor: 7119 - Gerald J Jonas					
Gerald J Jonas	INV0016882	Selected Juror 2/28/23 - 3/3/23	10-435-54850	03/27/2023	135.00
Vendor 7119 - Gerald J Jonas Total:					135.00
Vendor: 7030 - Global Montello Group Corp.					
Global Montello Group Corp.	23115732	Diesel (1,500gal) - Comfort R&B	11-620-53300	03/27/2023	5,059.92
Vendor 7030 - Global Montello Group Corp. Total:					5,059.92
Vendor: 2412 - Grainger					
Grainger	9620401860	3" Water Pump	11-620-53330	03/27/2023	848.80
Vendor 2412 - Grainger Total:					848.80
Vendor: 7099 - Gregory Hannasch					
Gregory Hannasch	INV0016871	Selected Juror 2/21/23 - 2/24/23	10-435-54850	03/27/2023	135.00
Vendor 7099 - Gregory Hannasch Total:					135.00
Vendor: 6065 - Gulf Coast Trades Center					
Gulf Coast Trades Center	I-33292	PID #1714/Feb '23	10-570-54095	03/27/2023	6,580.00
Vendor 6065 - Gulf Coast Trades Center Total:					6,580.00
Vendor: 1067 - GVTC					
GVTC	128200-014 3/1/23	3/1/23 - 3/31/23 Local - Animal Control	10-408-54200	03/27/2023	261.16
GVTC	128200-014 3/1/23	3/1/23 - 3/31/23 Internet - Animal Control	10-408-54240	03/27/2023	109.95
GVTC	128200-014 3/1/23	3/1/23 - 3/31/23 Local - Parks	10-660-54200	03/27/2023	95.32
GVTC	128200-014 3/1/23	3/1/23 - 3/31/23 Internet - Parks	10-660-54240	03/27/2023	109.95
GVTC	136257-001 3/1/23	3/1/23 - 3/31/23 Local - CH	10-510-54200	03/27/2023	95.70
GVTC	136257-001 3/1/23	3/1/23 - 3/31/23 Internet - CH	10-510-54240	03/27/2023	1,780.90
GVTC	136257-001 3/1/23	3/1/23 - 3/31/23 Local - SO	10-560-54200	03/27/2023	31.90
GVTC	136257-002 3/1/23	3/1/23 - 3/31/23 Local - CPS Court Fax	10-436-54200	03/27/2023	31.90
GVTC	136257-003 3/1/23	3/1/23 - 3/31/23 Local - JP #2	10-456-54200	03/27/2023	31.90
GVTC	136257-003 3/1/23	3/1/23 - 3/31/23 Internet - JP #2	10-456-54240	03/27/2023	164.95
GVTC	136257-008 3/1/23	3/1/23 - 3/31/23 Local - EMS	10-540-54200	03/27/2023	31.90
GVTC	136257-008 3/1/23	3/1/23 - 3/31/23 Internet - EMS	10-540-54240	03/27/2023	212.41
GVTC	136257-009 3/1/23	3/1/23 - 3/31/23 Local - Adult Prob	10-579-54200	03/27/2023	31.90
GVTC	136257-010 3/1/23	3/1/23 - 3/31/23 Local - SO	10-560-54200	03/27/2023	95.70
GVTC	136257-010 3/1/23	3/1/23 - 3/31/23 Internet - SO	10-560-54240	03/27/2023	524.95
GVTC	136257-010 3/1/23	3/1/23 - 3/31/23 Local - Adult Probation	10-579-54200	03/27/2023	63.80
GVTC	136257-011 3/1/23	3/1/23 - 3/31/23 Cable Service	10-560-53330	03/27/2023	160.48

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
GVTC	136257-013 3/1/23	3/1/23 - 3/31/23 Local - Elections	10-404-54200	03/27/2023	33.15
GVTC	136257-013 3/1/23	3/1/23 - 3/31/23 Internet - Elections	10-404-54240	03/27/2023	152.46
GVTC	136257-014 3/1/23	3/1/23 - 3/31/23 Local - JP #3	10-457-54200	03/27/2023	22.70
GVTC	136257-015 3/1/23	3/1/23 - 3/31/23 Local - Elections	10-404-54200	03/27/2023	185.90
GVTC	136257-015 3/1/23	3/1/23 - 3/31/23 Local - Pre Trial Svcs	10-438-54200	03/27/2023	119.08
GVTC	136257-015 3/1/23	3/1/23 - 3/31/23 Local - Courthouse	10-510-54200	03/27/2023	4,995.75
GVTC	136257-015 3/1/23	3/1/23 - 3/31/23 Local - EMS	10-540-54200	03/27/2023	125.51
GVTC	136257-015 3/1/23	3/1/23 - 3/31/23 Local - SO	10-560-54200	03/27/2023	1,824.09
GVTC	136257-015 3/1/23	3/1/23 - 3/31/23 Local - Adult Probation	10-579-54200	03/27/2023	246.27
GVTC	136257-015 3/1/23	3/1/23 - 3/31/23 Local - R&B	11-620-54200	03/27/2023	324.41
GVTC	136257-016 3/1/23	3/1/23 - 3/31/23 Local - Brush Site	10-596-54200	03/27/2023	32.71
GVTC	136257-016 3/1/23	3/1/23 - 3/31/23 Internet - Brush Site	10-596-54240	03/27/2023	54.46
GVTC	136257-019 3/1/23	3/1/23 - 3/31/23 Local - 10 Staudt St	10-510-54200	03/27/2023	31.90
GVTC	136257-019 3/1/23	3/1/23 - 3/31/23 Internet - 10 Staudt St	10-510-54240	03/27/2023	69.46
GVTC	1852-002 3/1/23	3/1/23 - 3/31/23 Local - Solid Waste	10-595-54200	03/27/2023	25.97
GVTC	1852-002 3/1/23	3/1/23 - 3/31/23 Internet - Solid Waste	10-595-54240	03/27/2023	54.95
GVTC	226752-749 3/1/23	3/1/23 - 3/31/23 Local - Pre Trial Svcs	10-438-54200	03/27/2023	29.76
GVTC	226752-749 3/1/23	3/1/23 - 3/31/23 Internet - Pre Trial Svcs	10-438-54240	03/27/2023	169.90
Vendor 1067 - GVTC Total:					12,333.20
Vendor: 1415 - H.W. Schwope & Sons, Inc.					
H.W. Schwope & Sons, Inc.	INV0016891	Float Switch & Pressure Gauge - Solid Waste	10-510-54500	03/27/2023	133.00
Vendor 1415 - H.W. Schwope & Sons, Inc. Total:					133.00
Vendor: 4089 - HEB Pharmacy					
HEB Pharmacy	8712302230304	Feb '23 Rx/Case #11-065	80-635-54050	03/27/2023	85.77
HEB Pharmacy	8712302230304	Feb '23 Rx/Case #21-070	80-635-54050	03/27/2023	28.60
Vendor 4089 - HEB Pharmacy Total:					114.37
Vendor: 5223 - Hill Country Animal League SPCA, Inc.					
Hill Country Animal League SPCA, Inc.	308573	Spay/Neuter & Vaccination Pkg	10-408-53400	03/27/2023	155.00
Vendor 5223 - Hill Country Animal League SPCA, Inc. Total:					155.00
Vendor: 5774 - Hill Country Daily Bread Ministries					
Hill Country Daily Bread Ministries	INV0016848	Apr - Jun '23 Allocation	10-645-56610	03/27/2023	3,750.00
Vendor 5774 - Hill Country Daily Bread Ministries Total:					3,750.00
Vendor: 6133 - Holt & Holt Funeral Homes					
Holt & Holt Funeral Homes	JP1-2023020	Transport & Supplies - M. Hagen	10-455-54051	03/27/2023	974.50
Holt & Holt Funeral Homes	JP2-2023025	Transport & Supplies - E. Acosta	10-456-54051	03/27/2023	700.00
Vendor 6133 - Holt & Holt Funeral Homes Total:					1,674.50
Vendor: 7087 - Hyde Kelley LLP					
Hyde Kelley LLP	3147	Legal Services - Apr '23	10-473-54861	03/27/2023	9,375.00
Vendor 7087 - Hyde Kelley LLP Total:					9,375.00

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 3727 - Indigent Healthcare Solutions, Ltd.					
Indigent Healthcare Solutions, Ltd.	75382	Apr '23 Services	10-635-54523	03/27/2023	1,516.00
Vendor 3727 - Indigent Healthcare Solutions, Ltd. Total:					1,516.00
Vendor: 6319 - Jenkins Service Solutions Inc					
Jenkins Service Solutions Inc	1584	Calibrated Sensor & Trip Charge - Dist Clerk Off.	10-510-54500	03/27/2023	200.00
Vendor 6319 - Jenkins Service Solutions Inc Total:					200.00
Vendor: 7118 - Jill Berset					
Jill Berset	INV0016881	Selected Juror 2/28/23 - 3/3/23	10-435-54850	03/27/2023	135.00
Vendor 7118 - Jill Berset Total:					135.00
Vendor: 6986 - Johns Road Business Center LLC					
Johns Road Business Center LLC	2146	Electric Service 10/1/22 - 12/31/22	10-438-54400	03/27/2023	399.03
Johns Road Business Center LLC	INV0016798	Apr '23 Rent - Pre Trial Svcs	10-438-54600	03/27/2023	3,250.00
Vendor 6986 - Johns Road Business Center LLC Total:					3,649.03
Vendor: 3840 - JP Morgan Chase Bank Na					
JP Morgan Chase Bank Na	Card #1883 3/6/23	HotelDeposit-2023 CoTechnologyConf 5/16-19 Haynes	10-415-54270	03/27/2023	184.00
JP Morgan Chase Bank Na	Card #1883 3/6/23	HotelDeposit-2023 CoTechnologyConf 5/16-19 Stegall	10-415-54270	03/27/2023	184.00
JP Morgan Chase Bank Na	Card #1883 3/6/23	Juror Lunch 2/22/23	10-435-54850	03/27/2023	154.81
JP Morgan Chase Bank Na	Card #1883 3/6/23	High-Yield Color Ink Cartridges (3)	10-438-53100	03/27/2023	46.98
JP Morgan Chase Bank Na	Card #1883 3/6/23	Misc Ink Cartridges (4)	10-438-53100	03/27/2023	124.96
JP Morgan Chase Bank Na	Card #1883 3/6/23	Office Wastebaskets (2)	10-495-53100	03/27/2023	20.99
JP Morgan Chase Bank Na	Card #1997 3/6/23	Juror Lunch 2/15/23	10-435-54850	03/27/2023	85.92
JP Morgan Chase Bank Na	Card #1997 3/6/23	Hotel-Basic Cty Investment Crse 2/28-3/3 S. Barter	10-495-54270	03/27/2023	431.25
JP Morgan Chase Bank Na	Card #1997. 3/6/23	Credit - Microsoft 10 Upgrade Tax	10-415-53330	03/27/2023	-8.18
JP Morgan Chase Bank Na	Card #2099 3/6/23	iPhone Case	43-545-53100	03/27/2023	22.50
JP Morgan Chase Bank Na	Card #2099 3/6/23	Microsoft Surface Pro 8 Tough Case	43-545-53100	03/27/2023	50.98
JP Morgan Chase Bank Na	Card #2263 3/6/23	Uniform Pants (4) - B. Bradley(3) & C. Barnes(1)	10-408-53360	03/27/2023	278.97
JP Morgan Chase Bank Na	Card #2263 3/6/23	Regis-TX Euthanasia Online Review Crse - J. Dicks	10-408-54270	03/27/2023	99.00
JP Morgan Chase Bank Na	Card #2263 3/6/23	Stall Mat #1609	10-408-54540	03/27/2023	51.99
JP Morgan Chase Bank Na	Card #2263 3/6/23	Washer/Dryer Stacker Kit	82-408-53330	03/27/2023	36.00
JP Morgan Chase Bank Na	Card #2339 3/6/23	Traditional Classic Judge Robe	10-400-53330	03/27/2023	101.90
JP Morgan Chase Bank Na	Card #2339 3/6/23	Cisco Router Support & Maint (1 Yr) - Comfort EMS	10-415-54861	03/27/2023	214.44
JP Morgan Chase Bank Na	Card #2339 3/6/23	Juror Lunch 3/3/23	10-435-54850	03/27/2023	144.43
JP Morgan Chase Bank Na	Card #2339 3/6/23	Juror Lunch 2/23/23	10-435-54850	03/27/2023	122.03
JP Morgan Chase Bank Na	Card #2339 3/6/23	Juror Lunch 2/24/23	10-435-54850	03/27/2023	149.82
JP Morgan Chase Bank Na	Card #2339 3/6/23	8.5X14 Picture Frame	10-470-53100	03/27/2023	13.99
JP Morgan Chase Bank Na	Card #2339 3/6/23	External Drives (2)	50-475-53330	03/27/2023	113.98
JP Morgan Chase Bank Na	Card #2339. 3/6/23	Credit - Judicial Robe Return	10-400-53330	03/27/2023	-182.94
JP Morgan Chase Bank Na	Card #2370 3/6/23	Air Freshener Spray	10-512-53330	03/27/2023	19.96
JP Morgan Chase Bank Na	Card #2370 3/6/23	Paper Towels, Floor Mats & Wiper Blades	10-512-53330	03/27/2023	91.72
JP Morgan Chase Bank Na	Card #2370 3/6/23	Inmate Rx	10-512-54050	03/27/2023	88.29
JP Morgan Chase Bank Na	Card #2370 3/6/23	Regis-Spanish for Law Enf. Online Trng-K. Padilla	10-512-54270	03/27/2023	50.00
JP Morgan Chase Bank Na	Card #2396 3/6/23	Shipping - Return IV Pumps	10-540-53110	03/27/2023	21.16

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
JP Morgan Chase Bank Na	Card #2412 3/6/23	Hotel - Serving Warrants 2/23-2/24 R. Esterak	87-560-53330	03/27/2023	135.71
JP Morgan Chase Bank Na	Card #2510 3/6/23	Spray Paint (2 Cases) & Bar Oil (7qt)	10-660-53330	03/27/2023	117.06
JP Morgan Chase Bank Na	Card #2510 3/6/23	Paint, Paint Thinner & Water Hose	10-660-53330	03/27/2023	186.88
JP Morgan Chase Bank Na	Card #2510 3/6/23	Utility Pouch, Tool Set, Sanding Disk & Markers	10-660-53330	03/27/2023	72.01
JP Morgan Chase Bank Na	Card #2510 3/6/23	Paint Roller, Stain & Lumber	10-660-53330	03/27/2023	89.08
JP Morgan Chase Bank Na	Card #2510 3/6/23	Regis-Herbicide/Pesticide Trng 2/15/23 M. Espinoza	10-660-54270	03/27/2023	170.00
JP Morgan Chase Bank Na	Card #2510 3/6/23	Lumber & Screws - KCNA Deck	10-660-54500	03/27/2023	273.21
JP Morgan Chase Bank Na	Card #2510 3/6/23	Plumbing Parts - RMEC	10-660-54500	03/27/2023	36.84
JP Morgan Chase Bank Na	Card #2510 3/6/23	Flood Light Replacement Battery&Copper Ring - RMEC	10-660-54500	03/27/2023	159.98
JP Morgan Chase Bank Na	Card #3049 3/6/23	Regis-STCJCA Conf. 6/26 - 6/29 S. Stolarczyk	10-400-54270	03/27/2023	250.00
JP Morgan Chase Bank Na	Card #3049 3/6/23	Sharpies, Hanging File Folders, Pens & Misc	10-403-53100	03/27/2023	188.42
JP Morgan Chase Bank Na	Card #3049 3/6/23	Keyboard, Sticky Notes, White Out & Misc Supplies	10-435-53100	03/27/2023	87.00
JP Morgan Chase Bank Na	Card #3049 3/6/23	Misc Juror Supplies	10-435-54850	03/27/2023	362.65
JP Morgan Chase Bank Na	Card #3049 3/6/23	Water, Drinks & Snacks - Juror Supplies	10-435-54850	03/27/2023	138.34
JP Morgan Chase Bank Na	Card #3049 3/6/23	Clear iPhone 12 Cases (2)	10-450-53100	03/27/2023	23.38
JP Morgan Chase Bank Na	Card #3049 3/6/23	Regis&Hotel - Inquest Trng 5/14-5/16 D. Neighbor	10-456-54270	03/27/2023	185.00
JP Morgan Chase Bank Na	Card #3049 3/6/23	Regis&Hotel-Stage III JP Trng 4/10-4/12 D.Neighbor	10-456-54270	03/27/2023	465.00
JP Morgan Chase Bank Na	Card #3049 3/6/23	Folding Desk	10-496-53100	03/27/2023	99.99
JP Morgan Chase Bank Na	Card #3049 3/6/23	SHRM Membership Dues 4/1/23 - 3/31/24 J. Espino	10-496-54810	03/27/2023	229.00
JP Morgan Chase Bank Na	Card #3049 3/6/23	Money Counter Machine	10-497-53100	03/27/2023	69.00
JP Morgan Chase Bank Na	Card #3311 3/6/23	Pressure Washer Fuel Tank & Parts	10-510-53330	03/27/2023	73.54
JP Morgan Chase Bank Na	Card #3311 3/6/23	Parallel Bar - Shop	10-510-53330	03/27/2023	255.97
JP Morgan Chase Bank Na	Card #3367 3/6/23	Batteries, Scissors & Hand Held Vacuum	10-560-53100	03/27/2023	92.10
JP Morgan Chase Bank Na	Card #3367 3/6/23	Ink Cartridges - Warrants Printer	10-560-53100	03/27/2023	112.78
JP Morgan Chase Bank Na	Card #3367 3/6/23	Crime Lab Postage	10-560-53110	03/27/2023	20.48
JP Morgan Chase Bank Na	Card #3367 3/6/23	Crime Lab Postage	10-560-53110	03/27/2023	8.85
JP Morgan Chase Bank Na	Card #3367 3/6/23	Standard Mail	10-560-53110	03/27/2023	11.05
JP Morgan Chase Bank Na	Card #3367 3/6/23	Certified Mail	10-560-53110	03/27/2023	16.26
JP Morgan Chase Bank Na	Card #3367 3/6/23	Crime Lab Postage	10-560-53110	03/27/2023	75.40
JP Morgan Chase Bank Na	Card #3367 3/6/23	Crime Lab Postage	10-560-53110	03/27/2023	17.55
JP Morgan Chase Bank Na	Card #3367 3/6/23	Crime Lab Postage	10-560-53110	03/27/2023	49.40
JP Morgan Chase Bank Na	Card #3367 3/6/23	Crime Lab Postage	10-560-53110	03/27/2023	49.48
JP Morgan Chase Bank Na	Card #3367 3/6/23	Direct Thermal Labels - Zebra Printer (10 Rolls)	10-560-53330	03/27/2023	72.96
JP Morgan Chase Bank Na	Card #3367 3/6/23	Antifatigue Floor Mat	10-560-53330	03/27/2023	45.95
JP Morgan Chase Bank Na	Card #3367 3/6/23	Evidence Zip Ties	10-560-53330	03/27/2023	17.96
JP Morgan Chase Bank Na	Card #3367 3/6/23	Batteries (3 Packs)	10-560-53330	03/27/2023	92.97
JP Morgan Chase Bank Na	Card #3367 3/6/23	Regis-Electronic Nicotine DeliverySys 3/24 J.Moore	10-560-54270	03/27/2023	82.00
JP Morgan Chase Bank Na	Card #3367 3/6/23	Regis-Electronic Nicotine DeliverySys 3/24 -T.Webb	10-560-54270	03/27/2023	82.00
JP Morgan Chase Bank Na	Card #3367 3/6/23	Hotel - Task Force Travel 2/27-3/1 R. Esterak	87-560-53330	03/27/2023	196.00
JP Morgan Chase Bank Na	Card #3702 3/6/23	Fuse Circuit #2210	10-408-54540	03/27/2023	14.12
JP Morgan Chase Bank Na	Card #3702 3/6/23	Electrical Charger B64	10-548-53330	03/27/2023	139.99
JP Morgan Chase Bank Na	Card #3702 3/6/23	Solenoid B64	10-548-54540	03/27/2023	35.21
JP Morgan Chase Bank Na	Card #3702 3/6/23	Electrical Wire (25ft) B64	10-548-54540	03/27/2023	34.45
JP Morgan Chase Bank Na	Card #3702 3/6/23	High Pressure Water Hose & Fittings	11-620-53330	03/27/2023	240.97

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
JP Morgan Chase Bank Na	Card #3702 3/6/23	Uniform Jacket - P. Espinoza	11-620-53360	03/27/2023	119.99
JP Morgan Chase Bank Na	Card #3702 3/6/23	Neutral Switch #118	11-620-54540	03/27/2023	330.32
JP Morgan Chase Bank Na	Card #3702 3/6/23	Tachometer #153	11-620-54540	03/27/2023	23.99
JP Morgan Chase Bank Na	Card #3702 3/6/23	Distilled Water - Stock	11-620-54540	03/27/2023	11.12
JP Morgan Chase Bank Na	Card #3702 3/6/23	Fuse Taps - Stock	11-620-54540	03/27/2023	9.98
JP Morgan Chase Bank Na	Card #3702. 3/6/23	Credit - 4GPM Pump Tax	11-620-53330	03/27/2023	-12.37
JP Morgan Chase Bank Na	Card #4020 3/6/23	Hotel - Expert Witness (2) 2/21-2/23 #8791	10-470-54020	03/27/2023	486.72
JP Morgan Chase Bank Na	Card #4020 3/6/23	Flight - Expert Witness 2/21 & 2/24 #8791	10-470-54020	03/27/2023	809.40
JP Morgan Chase Bank Na	Card #4170 3/6/23	New Mop & Mop Refills	10-510-53310	03/27/2023	24.94
JP Morgan Chase Bank Na	Card #4170 3/6/23	Floor Cleaner	10-510-53310	03/27/2023	184.40
JP Morgan Chase Bank Na	Card #4170 3/6/23	C Batteries	10-510-53330	03/27/2023	16.87
JP Morgan Chase Bank Na	Card #4170 3/6/23	Disposable Earplugs (20)	10-510-53330	03/27/2023	10.54
JP Morgan Chase Bank Na	Card #4170 3/6/23	Concrete Brick - CH Boot Scrubber	10-510-53330	03/27/2023	7.96
JP Morgan Chase Bank Na	Card #4170 3/6/23	Self Tapping Screws	10-510-53330	03/27/2023	24.14
JP Morgan Chase Bank Na	Card #4170 3/6/23	LED Work Light	10-510-53330	03/27/2023	30.00
JP Morgan Chase Bank Na	Card #4170 3/6/23	Surge Protector - Dist Crt	10-510-53330	03/27/2023	24.97
JP Morgan Chase Bank Na	Card #4170 3/6/23	Boot Scrubbers - CH	10-510-53330	03/27/2023	156.00
JP Morgan Chase Bank Na	Card #4170 3/6/23	Tire Valve - Compressor	10-510-53330	03/27/2023	4.99
JP Morgan Chase Bank Na	Card #4170 3/6/23	Pro Vice w/ Swivel Base	10-510-53330	03/27/2023	617.99
JP Morgan Chase Bank Na	Card #4170 3/6/23	Wire Grinding Brush, Digital Multimeter & Misc	10-510-53330	03/27/2023	177.00
JP Morgan Chase Bank Na	Card #4170 3/6/23	Tires (2) - Pressure Washer	10-510-53330	03/27/2023	55.98
JP Morgan Chase Bank Na	Card #4170 3/6/23	Batteries & Plungers (2)	10-510-53330	03/27/2023	70.55
JP Morgan Chase Bank Na	Card #4170 3/6/23	Surge Protector - HR & Swivel Casters (4)	10-510-53330	03/27/2023	90.85
JP Morgan Chase Bank Na	Card #4170 3/6/23	Office Chairs (6) - 10 Staudt St	10-510-53330	03/27/2023	299.82
JP Morgan Chase Bank Na	Card #4170 3/6/23	GrindingWheel,Screwdriver,Work Gloves & Mop Hanger	10-510-53330	03/27/2023	87.32
JP Morgan Chase Bank Na	Card #4170 3/6/23	C Batteries (7 Boxes)	10-510-53330	03/27/2023	87.01
JP Morgan Chase Bank Na	Card #4170 3/6/23	Masking Tape	10-510-53330	03/27/2023	79.96
JP Morgan Chase Bank Na	Card #4170 3/6/23	Folding Chairs (8) & Casters (30)	10-510-53330	03/27/2023	426.72
JP Morgan Chase Bank Na	Card #4170 3/6/23	Water Pressure Test Gauge & Covers - Solid Waste	10-510-54500	03/27/2023	20.09
JP Morgan Chase Bank Na	Card #4170 3/6/23	Paint - Jail Exterior & Training Center	10-510-54500	03/27/2023	630.00
JP Morgan Chase Bank Na	Card #4170 3/6/23	Primer & Paint - CH	10-510-54500	03/27/2023	289.00
JP Morgan Chase Bank Na	Card #4170 3/6/23	Ballasts - CH	10-510-54500	03/27/2023	285.00
JP Morgan Chase Bank Na	Card #4170 3/6/23	Light Bulbs - CH Elevator	10-510-54500	03/27/2023	174.51
JP Morgan Chase Bank Na	Card #4170 3/6/23	Recess Lights (2) & Connectors - JP#3	10-510-54500	03/27/2023	172.43
JP Morgan Chase Bank Na	Card #4170 3/6/23	Door Pulls/Handles (12) - Jail	10-510-54500	03/27/2023	49.88
JP Morgan Chase Bank Na	Card #4170 3/6/23	Flange Nut - Jail	10-510-54500	03/27/2023	1.25
JP Morgan Chase Bank Na	Card #4170 3/6/23	Kick Down Door Stop - JP #3	10-510-54500	03/27/2023	48.46
JP Morgan Chase Bank Na	Card #4170 3/6/23	Plumbing Supplies - Boerne EMS	10-510-54500	03/27/2023	41.47
JP Morgan Chase Bank Na	Card #4170 3/6/23	Replacement Deadbolt & Keys - CH	10-510-54500	03/27/2023	30.59
JP Morgan Chase Bank Na	Card #4170 3/6/23	Replacement Water Spigot Handles - Jail	10-510-54500	03/27/2023	6.39
JP Morgan Chase Bank Na	Card #4170 3/6/23	Light Ballast (2) & Light Bulbs (4) - CH	10-510-54500	03/27/2023	59.26
JP Morgan Chase Bank Na	Card #4170 3/6/23	Light Ballast (4) - JP #4	10-510-54500	03/27/2023	163.88
JP Morgan Chase Bank Na	Card #4170 3/6/23	Light Sensor Switch & Supplies - Ind Health	10-510-54500	03/27/2023	57.49
JP Morgan Chase Bank Na	Card #4754 3/6/23	Copy Paper	10-510-53100	03/27/2023	49.97

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
JP Morgan Chase Bank Na	Card #4754 3/6/23	Lock & Keys - CH Deposit Box	10-510-53330	03/27/2023	37.09
JP Morgan Chase Bank Na	Card #4754 3/6/23	Rubber Floor Mats - Ext Svcs	10-510-53330	03/27/2023	31.96
JP Morgan Chase Bank Na	Card #4754 3/6/23	Gloves & Hole Saw Kit	10-510-53330	03/27/2023	110.47
JP Morgan Chase Bank Na	Card #4754 3/6/23	Smoke Alarm Batteries (8 Pks) - CH	10-510-53330	03/27/2023	74.61
JP Morgan Chase Bank Na	Card #4754 3/6/23	Torque Wrench	10-510-53330	03/27/2023	19.97
JP Morgan Chase Bank Na	Card #4754 3/6/23	Folding Jab Saw & Blades	10-510-53330	03/27/2023	23.64
JP Morgan Chase Bank Na	Card #4754 3/6/23	C Batteries	10-510-53330	03/27/2023	50.61
JP Morgan Chase Bank Na	Card #4754 3/6/23	Toilet Repair Kit - R&B	10-510-54500	03/27/2023	17.48
JP Morgan Chase Bank Na	Card #4754 3/6/23	Wall Plates & Screws - CH	10-510-54500	03/27/2023	12.73
JP Morgan Chase Bank Na	Card #4754 3/6/23	Wall Outlets - CH	10-510-54500	03/27/2023	29.91
JP Morgan Chase Bank Na	Card #4754 3/6/23	Wood Stain - CH 3rd Fl	10-510-54500	03/27/2023	62.85
JP Morgan Chase Bank Na	Card #4754 3/6/23	Breakers (2) - Solid Waste	10-510-54500	03/27/2023	75.16
JP Morgan Chase Bank Na	Card #4754 3/6/23	Light Bulbs - CH	10-510-54500	03/27/2023	79.40
JP Morgan Chase Bank Na	Card #4754 3/6/23	Salt - Jail Water Softener	10-512-53330	03/27/2023	423.36
JP Morgan Chase Bank Na	Card #7972 3/6/23	Hotel-San Angelo Stock Show 2/11-2/12 S. Zoeller	10-665-54910	03/27/2023	148.73
JP Morgan Chase Bank Na	Card #7972 3/6/23	Toll Rd/Ft Worth Stock Show 1/30/23-2/2/23	10-665-54910	03/27/2023	40.51
JP Morgan Chase Bank Na	Card #7972 3/6/23	Post-It Tabletop Easel Pads	10-665-54920	03/27/2023	56.95
JP Morgan Chase Bank Na	Card #8731 3/6/23	New Vehicle Registration 2022 Ford #279	10-540-54540	03/27/2023	7.50
JP Morgan Chase Bank Na	Card #8731 3/6/23	Hotel - CTJCA Chief's Summit 2/26-3/1 J. Bradley	10-570-54270	03/27/2023	522.99
JP Morgan Chase Bank Na	Card #8743 3/6/23	Shelves, File Tabs & Monitor Stand	10-404-53100	03/27/2023	284.76
JP Morgan Chase Bank Na	Card #8743 3/6/23	Election Media Mailout - 5/6/23 Election	10-404-53110	03/27/2023	69.36
JP Morgan Chase Bank Na	Card #8743 3/6/23	iPad Repair Deductible	10-415-53330	03/27/2023	49.00
JP Morgan Chase Bank Na	Card #8743 3/6/23	Hotel - Visting Judge 2/13-2/17	10-435-54081	03/27/2023	615.72
JP Morgan Chase Bank Na	Card #8743 3/6/23	Water - Jurors	10-435-54850	03/27/2023	21.44
JP Morgan Chase Bank Na	Card #8743 3/6/23	Elements of a Crime Book 2022-2023 (Qty.5)	10-455-53100	03/27/2023	84.83
JP Morgan Chase Bank Na	Card #8743 3/6/23	Regis-Auditor's Inst. 5/2-5/5 Speer,Schulle,Barter	10-495-54270	03/27/2023	1,150.00
JP Morgan Chase Bank Na	Card #8926 3/6/23	Postage-Return Part to Kussmaul (ASVFD,CVFD)	10-545-53330	03/27/2023	74.89
JP Morgan Chase Bank Na	Card #9985 3/6/23	Postage - Ship Control Board for Repair MB1	11-620-53110	03/27/2023	40.78
JP Morgan Chase Bank Na	Card #9985 3/6/23	Sand Bags (200)	11-620-53330	03/27/2023	138.00
JP Morgan Chase Bank Na	Card #9985 3/6/23	Vehicle Registrations - List	11-620-54810	03/27/2023	105.00
JP Morgan Chase Bank Na	Card #9985 3/6/23	Vehicle Registrations - List	11-620-54810	03/27/2023	30.00
JP Morgan Chase Bank Na	Card #9985 3/6/23	Vehicle Registrations - List	11-620-54810	03/27/2023	30.00
Vendor 3840 - JP Morgan Chase Bank Na Total:					18,745.47

Vendor: 6882 - Judge Kaycee Lynn Jones

Judge Kaycee Lynn Jones	INV0016862	Mileage/Meals - Dist Crt Judge 2/13 - 2/17	10-435-54081	03/27/2023	497.48
Vendor 6882 - Judge Kaycee Lynn Jones Total:					497.48

Vendor: 6487 - Judge Sidney Lee Harle

Judge Sidney Lee Harle	INV0016863	Mileage - Dist Crt Judge 3/2/23	10-435-54081	03/27/2023	51.09
Vendor 6487 - Judge Sidney Lee Harle Total:					51.09

Vendor: 7125 - Judy Dilley Cowger

Judy Dilley Cowger	INV0016888	Selected Juror 2/28/23 - 3/3/23	10-435-54850	03/27/2023	135.00
Vendor 7125 - Judy Dilley Cowger Total:					135.00

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 4944 - Justice Benefits, Inc.					
Justice Benefits, Inc.	201704379	SCAAP FY2020 Percentage for Services	10-512-54861	03/27/2023	4,285.16
Justice Benefits, Inc.	201705036	SCAAP FY2021 Percentage for Services	10-512-54861	03/27/2023	3,252.70
Vendor 4944 - Justice Benefits, Inc. Total:					7,537.86
Vendor: 1941 - K.W. Towing L.L.C.					
K.W. Towing L.L.C.	45055	Recovery & Tow #168	11-620-53330	03/27/2023	1,418.00
Vendor 1941 - K.W. Towing L.L.C. Total:					1,418.00
Vendor: 7120 - Kathy A. Saul					
Kathy A. Saul	INV0016883	Selected Juror 2/28/23 - 3/3/23	10-435-54850	03/27/2023	135.00
Vendor 7120 - Kathy A. Saul Total:					135.00
Vendor: 1453 - Kendalia Library					
Kendalia Library	INV0016851	Apr - Jun '23 Allocation	10-650-56513	03/27/2023	12,760.00
Vendor 1453 - Kendalia Library Total:					12,760.00
Vendor: 1052 - Kendall Appraisal District					
Kendall Appraisal District	1106	Apr - Jun '23 Operating Expenses	10-495-54061	03/27/2023	82,781.76
Kendall Appraisal District	1106	Apr '23 Collections	10-499-54061	03/27/2023	10,548.75
Vendor 1052 - Kendall Appraisal District Total:					93,330.51
Vendor: 1208 - Kendall Co. Treasurer					
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Co Judge	10-400-53110	03/27/2023	0.60
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Co Engineer	10-402-53110	03/27/2023	40.45
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Co Clerk	10-403-53110	03/27/2023	144.66
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Elections	10-404-53110	03/27/2023	246.30
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Vet Svcs	10-405-53110	03/27/2023	1.20
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - District Court	10-435-53110	03/27/2023	6.60
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - PreTrial Svcs	10-438-53110	03/27/2023	11.40
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Dist Clerk	10-450-53110	03/27/2023	417.77
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - JP #1	10-455-53110	03/27/2023	102.00
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Crim Dist Atty	10-470-53110	03/27/2023	65.18
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Auditor	10-495-53110	03/27/2023	9.36
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Human Resources	10-496-53110	03/27/2023	77.70
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Treasurer	10-497-53110	03/27/2023	187.80
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Tax A/C	10-499-53110	03/27/2023	1,115.97
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Detention	10-512-53110	03/27/2023	50.76
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - EMS	10-540-53110	03/27/2023	0.60
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Const #2	10-552-53110	03/27/2023	1.20
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Const #3	10-553-53110	03/27/2023	0.60
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Sheriff	10-560-53110	03/27/2023	861.36
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Juv Prob	10-570-53110	03/27/2023	0.60
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Ind Health	10-635-53110	03/27/2023	1.20
Kendall Co. Treasurer	INV0016864	Feb '23 Postage - Health Inspector	10-636-53110	03/27/2023	9.30
Kendall Co. Treasurer	INV0016868	P/J CWB Juror Donations 2/21/23-2/24/23	10-435-54850	03/27/2023	675.00
Kendall Co. Treasurer	INV0016868	P/J CVC Juror Donations 2/21/23-2/24/23	10-435-54850	03/27/2023	270.00

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Kendall Co. Treasurer	INV0016869	P/J CVC Juror Donations 2/28/23-3/3/23	10-435-54850	03/27/2023	202.50
Kendall Co. Treasurer	INV0016869	P/J CWB Juror Donations 2/28/23-3/3/23	10-435-54850	03/27/2023	472.50
Kendall Co. Treasurer	INV0016890	JP #4 CWB Juror Donations 3/9/23	10-458-54850	03/27/2023	87.00
Kendall Co. Treasurer	INV0016890	JP #4 CVC Juror Donations 3/9/23	10-458-54850	03/27/2023	6.00
Vendor 1208 - Kendall Co. Treasurer Total:					5,065.61
Vendor: 3493 - Kendall County EDC					
Kendall County EDC	INV0016796	3rd Qrt FY'23	10-401-56590	03/27/2023	12,500.00
Vendor 3493 - Kendall County EDC Total:					12,500.00
Vendor: 3610 - Kendall County Fair Association, Inc.					
Kendall County Fair Association, Inc.	INV0016797	Apr '23 Lease - Brush Site	10-596-54610	03/27/2023	2,000.00
Vendor 3610 - Kendall County Fair Association, Inc. Total:					2,000.00
Vendor: 5629 - Kendall County Veterinary Center					
Kendall County Veterinary Center	131956	Spay/Neuter & Vaccination Pkg	10-408-53400	03/27/2023	116.75
Vendor 5629 - Kendall County Veterinary Center Total:					116.75
Vendor: 5775 - Kendall County Women's Shelter					
Kendall County Women's Shelter	INV0016847	Apr - Jun '23 Allocation	10-645-56600	03/27/2023	3,750.00
Vendor 5775 - Kendall County Women's Shelter Total:					3,750.00
Vendor: 2357 - Kendall W. Styskal M.D.					
Kendall W. Styskal M.D.	INV0016799	Apr '23 EMS Director	10-540-54050	03/27/2023	2,916.67
Vendor 2357 - Kendall W. Styskal M.D. Total:					2,916.67
Vendor: 7110 - Kerri Lynette Lang					
Kerri Lynette Lang	INV0016865	Refund Large Pavilion Cancellation 3/18/23	10-341-44515	03/27/2023	160.00
Vendor 7110 - Kerri Lynette Lang Total:					160.00
Vendor: 7102 - Kim M. Lodriguss					
Kim M. Lodriguss	INV0016873	Selected Juror 2/21/23 - 2/24/23	10-435-54850	03/27/2023	135.00
Vendor 7102 - Kim M. Lodriguss Total:					135.00
Vendor: 7122 - Kimberly Caldwell Bradley					
Kimberly Caldwell Bradley	INV0016885	Selected Juror 2/28/23 - 3/3/23	10-435-54850	03/27/2023	135.00
Vendor 7122 - Kimberly Caldwell Bradley Total:					135.00
Vendor: 1095 - L.C.R.A.					
L.C.R.A.	TCI0007714	Radio Batteries (2)	10-406-53330	03/27/2023	188.13
L.C.R.A.	TCI0007714	Radio Battery	10-540-54530	03/27/2023	94.06
L.C.R.A.	TMR0017098	Feb '23 AirTime - Const #1	10-551-54220	03/27/2023	60.00
L.C.R.A.	TMR0017099	Feb '23 AirTime - Const #2	10-552-54220	03/27/2023	40.00
L.C.R.A.	TMR0017100	Feb '23 AirTime - Const #3	10-553-54220	03/27/2023	80.00
L.C.R.A.	TMR0017101	Feb '23 AirTime - Const #4	10-554-54220	03/27/2023	60.00
L.C.R.A.	TMR0017103	Feb '23 AirTime - EMS	10-540-54220	03/27/2023	720.00
L.C.R.A.	TMR0017104	Feb '23 AirTime - Fire	10-545-54220	03/27/2023	3,580.00
L.C.R.A.	TMR0017105	Feb '23 AirTime - JP #1	10-455-54220	03/27/2023	19.95
L.C.R.A.	TMR0017105	Feb '23 AirTime - JP #2	10-456-54220	03/27/2023	19.95
L.C.R.A.	TMR0017105	Feb '23 AirTime - JP #3	10-457-54220	03/27/2023	19.95

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
L.C.R.A.	TMR0017105	Feb '23 AirTime - JP #4	10-458-54220	03/27/2023	19.95
L.C.R.A.	TMR0017106	Feb '23 AirTime - EM Mgmt	10-406-54220	03/27/2023	280.00
L.C.R.A.	TMR0017107	Feb '23 AirTime - R&B	11-620-54220	03/27/2023	720.00
L.C.R.A.	TMR0017108	Feb '23 AirTime - Animal Control	10-408-54220	03/27/2023	140.00
L.C.R.A.	TMR0017108	Feb '23 AirTime - Detention	10-512-54220	03/27/2023	40.00
L.C.R.A.	TMR0017108	Feb '23 AirTime - SO	10-560-54220	03/27/2023	2,420.00
Vendor 1095 - L.C.R.A. Total:					8,501.99
Vendor: 1952 - Law Enforcement Systems, Inc.					
Law Enforcement Systems, Inc.	218786	Traffic Warnings (500)	10-552-53330	03/27/2023	131.00
Vendor 1952 - Law Enforcement Systems, Inc. Total:					131.00
Vendor: 7086 - Law Office of Lucinda Canavan Mantz					
Law Office of Lucinda Canavan Mantz	2/14/23 - 2/22/23	Appt Atty #23-025 (CPS)	10-436-54020	03/27/2023	225.00
Vendor 7086 - Law Office of Lucinda Canavan Mantz Total:					225.00
Vendor: 6304 - Lawson Products Inc.					
Lawson Products Inc.	9310378959	Electrical Connectors - Stock	11-620-54540	03/27/2023	38.00
Vendor 6304 - Lawson Products Inc. Total:					38.00
Vendor: 3055 - Leandro Renaud					
Leandro Renaud	3/7/23 - 3/7/23	Appt Atty #19-211CR	10-435-54020	03/27/2023	350.00
Leandro Renaud	9/1/22 - 3/9/23	Appt Atty #8876	10-435-54020	03/27/2023	750.00
Vendor 3055 - Leandro Renaud Total:					1,100.00
Vendor: 3110 - LexisNexis Risk Data Management, Inc					
LexisNexis Risk Data Management, Inc	1008469-20230131	1008469 Jan '23 OnlineSvc Contract Fee	10-470-54240	03/27/2023	466.98
Vendor 3110 - LexisNexis Risk Data Management, Inc Total:					466.98
Vendor: 1339 - LexisNexis					
LexisNexis	3094264863	Online Svcs/Dec '22	10-435-54240	03/27/2023	100.00
Vendor 1339 - LexisNexis Total:					100.00
Vendor: 7115 - Lyzette Marie Kenyon					
Lyzette Marie Kenyon	INV0016879	Selected Juror 3/9/23	10-458-54850	03/27/2023	15.00
Vendor 7115 - Lyzette Marie Kenyon Total:					15.00
Vendor: 5883 - Mary Ellen Schulle					
Mary Ellen Schulle	INV0016861	Reimb - Asbestos Abatement/Demo Notification Fee	10-402-53330	03/27/2023	57.00
Vendor 5883 - Mary Ellen Schulle Total:					57.00
Vendor: 1948 - Matera Paper Co., Inc.					
Matera Paper Co., Inc.	S146133	Toilet Tissue, Floor Cleaner & Misc Cleaning Supp	10-540-53310	03/27/2023	327.23
Vendor 1948 - Matera Paper Co., Inc. Total:					327.23
Vendor: 3658 - McCreary, Veselka, Bragg & Allen, P.C.					
McCreary, Veselka, Bragg & Allen, P.C.	264839	Collection Fees	10-350-45013	03/27/2023	82.50
McCreary, Veselka, Bragg & Allen, P.C.	265493	Collection Fees	10-350-45014	03/27/2023	189.00
McCreary, Veselka, Bragg & Allen, P.C.	265538	Collection Fees	10-350-45013	03/27/2023	112.50
McCreary, Veselka, Bragg & Allen, P.C.	265896	Collection Fees	10-350-45013	03/27/2023	112.20

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
McCreary, Veselka, Bragg & Allen, P.C.	266368	Collection Fees	10-350-45014	03/27/2023	50.10
McCreary, Veselka, Bragg & Allen, P.C.	266369	Collection Fees	10-350-45014	03/27/2023	214.50
Vendor 3658 - McCreary, Veselka, Bragg & Allen, P.C. Total:					760.80
Vendor: 4405 - MetLife					
MetLife	76403656	Apr '23 Dental - Bal/Co Empl & Dep	10-000-22505	03/27/2023	16,459.31
MetLife	76403656	Mar '23 Dental - Pnun	10-361-46020	03/27/2023	115.21
MetLife	76403656	Mar '23 Dental - Mlx	10-361-46020	03/27/2023	65.22
MetLife	76403656	Dec '22, Jan - Feb '23 Dental - Lmck	10-361-46020	03/27/2023	99.15
MetLife	76403656	Apr '23 Dental - Co Surveyor	10-410-52020	03/27/2023	33.05
Vendor 4405 - MetLife Total:					16,771.94
Vendor: 5398 - Metro Fire Apparatus Specialists, Inc.					
Metro Fire Apparatus Specialists, Inc.	204583-1	High Pressure Hose - Air Truck	10-545-54510	03/27/2023	123.00
Vendor 5398 - Metro Fire Apparatus Specialists, Inc. Total:					123.00
Vendor: 6233 - Net Transcripts, Inc					
Net Transcripts, Inc	NT10914	Transcript 5/6/22/Case #7737	10-470-54020	03/27/2023	107.60
Vendor 6233 - Net Transcripts, Inc Total:					107.60
Vendor: 6858 - Ordinary Anomalies, LLC					
Ordinary Anomalies, LLC	INV0016867	Reimb - Court Reporter License Renewal	16-435-54999	03/27/2023	200.00
Ordinary Anomalies, LLC	INV0016867	Reimb - Tech Support Jan-Mar '23	16-435-54999	03/27/2023	213.75
Vendor 6858 - Ordinary Anomalies, LLC Total:					413.75
Vendor: 5491 - O'Reilly Automotive, Inc.					
O'Reilly Automotive, Inc.	4732-350195	Light Bulbs T55	10-546-54540	03/27/2023	95.49
O'Reilly Automotive, Inc.	4732-354699	Lock Ring S36	10-542-54540	03/27/2023	20.74
Vendor 5491 - O'Reilly Automotive, Inc. Total:					116.23
Vendor: 7124 - Patricia Turner					
Patricia Turner	INV0016887	Selected Juror 2/28/23 - 3/3/23	10-435-54850	03/27/2023	135.00
Vendor 7124 - Patricia Turner Total:					135.00
Vendor: 1031 - Patrick Heath Public Library					
Patrick Heath Public Library	INV0016849	Apr - Jun '23 Allocation	10-650-56511	03/27/2023	72,641.50
Vendor 1031 - Patrick Heath Public Library Total:					72,641.50
Vendor: 7123 - Paul Pankratz					
Paul Pankratz	INV0016886	Selected Juror 2/28/23 - 3/3/23	10-435-54850	03/27/2023	135.00
Vendor 7123 - Paul Pankratz Total:					135.00
Vendor: 7106 - Paul R. Branch					
Paul R. Branch	INV0016876	Selected Juror 2/21/23 - 2/24/23	10-435-54850	03/27/2023	135.00
Vendor 7106 - Paul R. Branch Total:					135.00
Vendor: 1064 - Pedernales Electric Coop, Inc.					
Pedernales Electric Coop, Inc.	Meter 208577 3/3/23	3000283188 1/31/23 - 3/1/23 Kendalia R&B	11-620-54400	03/27/2023	54.31
Vendor 1064 - Pedernales Electric Coop, Inc. Total:					54.31

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 4817 - Pegasus Schools, Inc.					
Pegasus Schools, Inc.	20541	PID #1869/Feb '23	10-570-54095	03/27/2023	3,732.90
				Vendor 4817 - Pegasus Schools, Inc. Total:	3,732.90
Vendor: 5157 - Pinnacle Medical Management					
Pinnacle Medical Management	100280	Quarterly Drug Screen - R&B	11-620-54050	03/27/2023	260.00
				Vendor 5157 - Pinnacle Medical Management Total:	260.00
Vendor: 1462 - Rainbow Senior Center					
Rainbow Senior Center	INV0016792	Apr - Jun '23/Meals On Wheels	10-645-56530	03/27/2023	3,750.00
				Vendor 1462 - Rainbow Senior Center Total:	3,750.00
Vendor: 6737 - Reed Anthony Esterak					
Reed Anthony Esterak	INV0016860	Reimb Meals-Serving Warrants 2/23-2/24 & 2/27-3/1	87-560-53330	03/27/2023	144.40
				Vendor 6737 - Reed Anthony Esterak Total:	144.40
Vendor: 1121 - Reeh Quarry, LP					
Reeh Quarry, LP	145467	Grade 2 Base (176.78Tons) - Boerne EMS	11-620-53615	03/27/2023	1,228.62
				Vendor 1121 - Reeh Quarry, LP Total:	1,228.62
Vendor: 5356 - Republic Services #859					
Republic Services #859	0859-003374219	3-0859-0078455 2/1/23 - 2/28/23 ComfortSolidWaste	10-595-54431	03/27/2023	1,191.18
Republic Services #859	0859-003374220	3-0859-0078471 2/1/23 - 2/28/23 40yd OT Span Pass	10-595-54430	03/27/2023	5,308.57
Republic Services #859	0859-003374221	3-0859-0078472 2/1/23 - 2/28/23 Spanish Pass	10-595-54430	03/27/2023	5,423.40
				Vendor 5356 - Republic Services #859 Total:	11,923.15
Vendor: 3048 - Reston Express Distributing, Inc.					
Reston Express Distributing, Inc.	45780	Fine Schedules (1250)	10-455-53100	03/27/2023	122.50
Reston Express Distributing, Inc.	45780	Fine Schedules (1250)	10-456-53100	03/27/2023	122.50
Reston Express Distributing, Inc.	45780	Fine Schedules (1250)	10-457-53100	03/27/2023	122.50
Reston Express Distributing, Inc.	45780	Fine Schedules (1250)	10-458-53100	03/27/2023	122.50
Reston Express Distributing, Inc.	46078	Citizens Law Enforcement Academy Shirts (49)	10-560-54091	03/27/2023	1,396.50
Reston Express Distributing, Inc.	46080	Uniform Shirt - L. Acevedo	10-540-53360	03/27/2023	86.00
Reston Express Distributing, Inc.	46081	Business Cards (500) - B. Constantine	43-545-53100	03/27/2023	50.00
				Vendor 3048 - Reston Express Distributing, Inc. Total:	2,022.50
Vendor: 7126 - Richard Manzini					
Richard Manzini	INV0016889	Selected Juror 2/28/23 - 3/3/23	10-435-54850	03/27/2023	135.00
				Vendor 7126 - Richard Manzini Total:	135.00
Vendor: 4059 - Richard Tobolka					
Richard Tobolka	INV0016856	Reimb Online Webinar	10-402-54270	03/27/2023	99.00
Richard Tobolka	INV0016856	Reimb Professional Engineer License	10-402-54810	03/27/2023	40.00
Richard Tobolka	INV0016856	Reimb Landline Phone - Solid Waste	10-595-53330	03/27/2023	67.00
Richard Tobolka	INV0016856	Reimb Misc Cleaning Supplies	10-596-53330	03/27/2023	22.24
				Vendor 4059 - Richard Tobolka Total:	228.24

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 3460 - Royal Metal - Boerne					
Royal Metal - Boerne	8044309	Primed Square Tubing (6)	10-510-54500	03/27/2023	156.78
Vendor 3460 - Royal Metal - Boerne Total:					156.78
Vendor: 2645 - Sam Houston State University					
Sam Houston State University	INV0016857	Regis - TJA Conf 5/1-5/5 / A. New	10-512-54270	03/27/2023	270.00
Sam Houston State University	INV0016857	Regis - TJA Conf 5/1-5/5 / J. Lozano	10-512-54270	03/27/2023	270.00
Sam Houston State University	INV0016857	Regis - TJA Conf 5/1-5/5 / C. Ortiz	10-512-54270	03/27/2023	270.00
Sam Houston State University	INV0016857	Regis - TJA Conf 5/1-5/5 / L. Dusek	10-512-54270	03/27/2023	270.00
Sam Houston State University	INV0016857	Regis - TJA Conf 5/1-5/5 / K. Leerhoff	10-512-54270	03/27/2023	270.00
Sam Houston State University	INV0016857	Regis - TJA Conf 5/1-5/5 / M. Invergo	10-512-54270	03/27/2023	270.00
Sam Houston State University	INV0016857	Regis - TJA Conf 5/1-5/5 / J. Flores	10-512-54270	03/27/2023	270.00
Sam Houston State University	INV0016857	Regis - TJA Conf 5/1-5/5 / J. Barter	10-512-54270	03/27/2023	270.00
Sam Houston State University	INV0016857	Regis - TJA Conf 5/1-5/5 / E. Pereda	10-512-54270	03/27/2023	270.00
Vendor 2645 - Sam Houston State University Total:					2,430.00
Vendor: 7121 - Sandra Radtke					
Sandra Radtke	INV0016884	Selected Juror 2/28/23 - 3/8/23	10-435-54850	03/27/2023	135.00
Vendor 7121 - Sandra Radtke Total:					135.00
Vendor: 6560 - SapphireHealth, LLC					
SapphireHealth, LLC	IN0003059	Monthly Licensing & Hosting Fee/Feb '23	10-512-54523	03/27/2023	500.00
Vendor 6560 - SapphireHealth, LLC Total:					500.00
Vendor: 2442 - Schaetter's Funeral Home, Inc.					
Schaetter's Funeral Home, Inc.	INV0016855	Removal - K. Hodgkins	10-458-54051	03/27/2023	500.00
Vendor 2442 - Schaetter's Funeral Home, Inc. Total:					500.00
Vendor: 7114 - Scott David Baus					
Scott David Baus	INV0016878	Selected Juror 3/9/23	10-458-54850	03/27/2023	15.00
Vendor 7114 - Scott David Baus Total:					15.00
Vendor: 4045 - Scott-Merriman, Inc.					
Scott-Merriman, Inc.	071237	Red Folders (250)	10-450-53100	03/27/2023	514.44
Vendor 4045 - Scott-Merriman, Inc. Total:					514.44
Vendor: 3275 - Security One, Inc.					
Security One, Inc.	1096822	Qrtly Monitoring - JP#2 4/1/23 - 6/30/23	13-510-53330	03/27/2023	90.00
Vendor 3275 - Security One, Inc. Total:					90.00
Vendor: 6706 - Shane Stolarczyk					
Shane Stolarczyk	INV0016790	Reimb Hotel/Meals/Mil-New Co Judges Conf 1/29-2/3	10-400-54270	03/27/2023	702.03
Vendor 6706 - Shane Stolarczyk Total:					702.03
Vendor: 6135 - Southwaste Disposal, LLC					
Southwaste Disposal, LLC	0940177-IN	Pump Grease Trap 2/24/23	10-512-53330	03/27/2023	328.99
Vendor 6135 - Southwaste Disposal, LLC Total:					328.99

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 6402 - Stephanie L. Fincke					
Stephanie L. Fincke	INV0016854	POD Svc Reimb/Feb '23	10-406-54861	03/27/2023	110.00
			Vendor 6402 - Stephanie L. Fincke Total:		110.00
Vendor: 4029 - Stericycle, Inc.					
Stericycle, Inc.	4011630585	Biohazard Waste Removal/Feb '23	10-512-54861	03/27/2023	57.75
			Vendor 4029 - Stericycle, Inc. Total:		57.75
Vendor: 5441 - Susan Jackson, District Clerk					
Susan Jackson, District Clerk	CK 1682	P/J Cash Payouts & Donations 2/28/23	10-435-54850	03/27/2023	270.00
Susan Jackson, District Clerk	CK 1685	G/J Cash Payouts & Donations 3/7/23	10-435-54850	03/27/2023	480.00
			Vendor 5441 - Susan Jackson, District Clerk Total:		750.00
Vendor: 1053 - Texas Association of Counties					
Texas Association of Counties	339572	Regis-JPCA Educational Conf 6/26-6/30 M.VanStavern	10-455-54270	03/27/2023	230.00
Texas Association of Counties	339637	Regis-2023 Co Technology Conf 5/16-5/19 Stegall	10-415-54270	03/27/2023	230.00
Texas Association of Counties	339638	Regis-2023 Virt.Co Technology Conf 5/16-19 Jenkins	10-415-54270	03/27/2023	175.00
Texas Association of Counties	339639	Regis-2023 Co Technology Conf 5/16-5/19 Haynes	10-415-54270	03/27/2023	230.00
Texas Association of Counties	339640	Regis-2023 Virt.CoTechnologyConf 5/16-19 Henthorne	10-415-54270	03/27/2023	175.00
Texas Association of Counties	340368	Regis - 2023 CIA Conf/12-6/14 S. D'Spain	10-497-54270	03/27/2023	250.00
			Vendor 1053 - Texas Association of Counties Total:		1,290.00
Vendor: 1465 - Texas Commission on Environmental Quality					
Texas Commission on Environmental Quality	WTR0061844	Mar '23 OnSite Council Fee	93-695-58151	03/27/2023	260.00
			Vendor 1465 - Texas Commission on Environmental Quality Total:		260.00
Vendor: 1607 - Texas Dept. of Agriculture					
Texas Dept. of Agriculture	0389942	Herbicide License Renewal Fee - J. Coleman	11-620-54810	03/27/2023	37.50
			Vendor 1607 - Texas Dept. of Agriculture Total:		37.50
Vendor: 6445 - Texas Road Repair, Inc					
Texas Road Repair, Inc	1615	Pot Hole Repair - R&B	11-620-54710	03/27/2023	6,750.00
			Vendor 6445 - Texas Road Repair, Inc Total:		6,750.00
Vendor: 1092 - Thomson Reuters - West					
Thomson Reuters - West	848014416	Print Subscriptions 3/1/23 - 3/31/23	20-465-53120	03/27/2023	1,320.46
			Vendor 1092 - Thomson Reuters - West Total:		1,320.46
Vendor: 5647 - Top Brass Military & Tactical					
Top Brass Military & Tactical	358586	Holster & Handcuff Case	10-553-53330	03/27/2023	154.98
			Vendor 5647 - Top Brass Military & Tactical Total:		154.98
Vendor: 7103 - Trapper Strain					
Trapper Strain	INV0016874	Selected Juror 2/21/23 - 2/24/23	10-435-54850	03/27/2023	135.00
			Vendor 7103 - Trapper Strain Total:		135.00
Vendor: 6752 - True Craft PDR					
True Craft PDR	1452	Front/Rear Door&QrtPanel Repair #1903 Acc.12/24/22	10-560-54540	03/27/2023	1,635.00
			Vendor 6752 - True Craft PDR Total:		1,635.00

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Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Vendor: 4523 - Tyler Technologies, Inc.					
Tyler Technologies, Inc.	020-141147	Apr'23 - Jun'23 Hosting Fee - District Clerk	25-450-54523	03/27/2023	4,500.00
Tyler Technologies, Inc.	020-141148	Apr'23 - Jun'23 Hosting Fee - Co Clerk	19-403-54523	03/27/2023	6,300.00
Tyler Technologies, Inc.	130-135089	iPad Mobile Client Maintenance 4/1/23 - 3/31/24	10-560-54523	03/27/2023	530.30
Vendor 4523 - Tyler Technologies, Inc. Total:					11,330.30
Vendor: 6781 - U.S. OXO, LLC					
U.S. OXO, LLC	29359	Acetylene Exchange	11-620-53330	03/27/2023	30.02
U.S. OXO, LLC	29863	Acetylene Exchange - R&B	11-620-53330	03/27/2023	28.76
U.S. OXO, LLC	29864	Cylinder Rentals - R&B	11-620-53330	03/27/2023	169.88
Vendor 6781 - U.S. OXO, LLC Total:					228.66
Vendor: 3590 - Uline, Inc.					
Uline, Inc.	160237355	Laminate Folding Tables (11) - RMEC	10-660-53330	03/27/2023	2,539.12
Uline, Inc.	160633168	Recycled Picnic Tables (3)	10-660-53330	03/27/2023	3,846.55
Uline, Inc.	160691722	Portable Benches (4)	10-660-53330	03/27/2023	2,732.54
Vendor 3590 - Uline, Inc. Total:					9,118.21
Vendor: 2497 - United Healthcare Ins. Co.					
United Healthcare Ins. Co.	114944603911	Apr '23 Health - Bal/Co Empl & Dep	10-000-22505	03/27/2023	260,547.02
United Healthcare Ins. Co.	114944603911	Apr '23 Health - Co Surveyor	10-410-52020	03/27/2023	697.22
Vendor 2497 - United Healthcare Ins. Co. Total:					261,244.24
Vendor: 7097 - University of Texas Health Science Center San Antonio					
University of Texas Health Science Center San Antonio	7716-1293	Spring '23 Paramedic Certification/Carlos Gonzalez	10-540-54270	03/27/2023	3,543.16
Vendor 7097 - University of Texas Health Science Center San Antonio Total:					3,543.16
Vendor: 1017 - W & W Tire Co.					
W & W Tire Co.	510898	Flat Repair #1607	10-560-54540	03/27/2023	25.00
W & W Tire Co.	511358	Mount/Balance (2) #278	10-540-54540	03/27/2023	90.00
W & W Tire Co.	511431	Tires (2) & Disposals (2) #1606	10-512-54540	03/27/2023	426.00
Vendor 1017 - W & W Tire Co. Total:					541.00
Vendor: 1098 - Waukesha-Pearce Industries, LLC					
Waukesha-Pearce Industries, LLC	1900306	Drum Isolator Mounts (6) #30	11-620-54540	03/27/2023	2,288.55
Vendor 1098 - Waukesha-Pearce Industries, LLC Total:					2,288.55
Vendor: 6202 - Wells Fargo Vendor Financial Services, LLC					
Wells Fargo Vendor Financial Services, LLC	5024212880	Returned iPad Damages/Lease 450-9833629-006	10-560-53330	03/27/2023	390.00
Wells Fargo Vendor Financial Services, LLC	5024251514	Returned iPad Damages/Lease 450-9833629-007	10-560-53330	03/27/2023	368.00
Vendor 6202 - Wells Fargo Vendor Financial Services, LLC Total:					758.00
Vendor: 3942 - Wheatcraft, Inc.					
Wheatcraft, Inc.	116326	Fill Sand (8.39Tons) - R&B	11-620-53615	03/27/2023	113.27
Vendor 3942 - Wheatcraft, Inc. Total:					113.27
Vendor: 5453 - Workspace Solutions, LLC					
Workspace Solutions, LLC	22-7919	Chairs (3)	10-496-53330	03/27/2023	1,504.99
Workspace Solutions, LLC	22-7919	Bookcases (2) & Storage Cabinets (2)	10-496-53330	03/27/2023	1,063.14
Workspace Solutions, LLC	22-7919	Lateral & Pedestal Files (2)	10-496-53330	03/27/2023	690.30

Accounts Payable Claims**Post Dates: 3/27/2023 - 3/27/2023**

Vendor Name	Payable Number	Description (Item)	Account Number	Post Date	Amount
Workspace Solutions, LLC	22-7919	Desk	10-496-55530	03/27/2023	2,618.51
Vendor 5453 - Workspace Solutions, LLC Total:					5,876.94
Vendor: 6440 - Xerox Business Solutions Southwest					
Xerox Business Solutions Southwest	IN4321555	Add'l Images 12/1/22 - 2/28/23	10-409-54861	03/27/2023	1,746.64
Vendor 6440 - Xerox Business Solutions Southwest Total:					1,746.64
Vendor: 1926 - Zep Sales & Service					
Zep Sales & Service	9008319585	Vet Sanitary Supplies	10-408-53400	03/27/2023	324.76
Vendor 1926 - Zep Sales & Service Total:					324.76
Vendor: 5610 - Zoetis US LLC					
Zoetis US LLC	9019581861	Canine Vaccines (50)	10-408-53400	03/27/2023	331.50
Vendor 5610 - Zoetis US LLC Total:					331.50
Vendor: 6700 - Zoll Medical Corporation					
Zoll Medical Corporation	3685978	Vent Circuits (15) - Ventilator	10-540-53910	03/27/2023	254.00
Vendor 6700 - Zoll Medical Corporation Total:					254.00
Grand Total:					1,288,032.40

Fund Summary

Fund	Expense Amount
10 - GENERAL FUND	1,053,852.78
11 - ROAD AND BRIDGE	185,189.62
13 - COURTHOUSE SECURITY	90.00
16 - COURT REPORTER SERVICE	413.75
19 - COUNTY CLERK RECORD	6,300.00
20 - LAW LIBRARY	1,320.46
25 - DISTRICT CLERK RECORD	4,500.00
43 - FIRE INSPECTION & PERMIT FUND	123.48
50 - CRIME VICTIMS GRANT	195.38
70 - CAPITAL PROJECTS - 2022 TAX NOTE	35,140.00
80 - TOBACCO SETTLEMENT	114.37
82 - COUNTY DONATIONS	36.00
87 - S.O. FEDERAL ASSET FORF	496.56
93 - ST FEES & SPEC TAX	260.00
Grand Total:	1,288,032.40

Account Summary

Account Number	Account Name	Expense Amount
10-000-22505	Accrued Payroll Benefits	277,006.33
10-341-44515	Parks Rental Fee	160.00
10-350-45013	J.P. #1 Fines	307.20
10-350-45014	J.P. #2 Fines	453.60
10-361-46020	Refunds	279.58
10-400-53110	Postage	0.60
10-400-53330	Operating	-81.04
10-400-54210	Cell Phones	83.91
10-400-54270	Conference/Training	952.03
10-401-54210	Cell Phones	162.80
10-401-54270	Conference/Training	820.78
10-401-54275	Meeting Expenses	570.00
10-401-54810	Dues	2,160.00
10-401-56590	Allocations - EDC	12,500.00
10-402-53110	Postage	40.45
10-402-53330	Operating	57.00
10-402-54210	Cell Phones	153.35
10-402-54270	Conference/Training	99.00
10-402-54810	Dues	40.00
10-403-53100	Office Supplies	188.42
10-403-53110	Postage	144.66
10-403-54210	Cell Phones	40.70

Account Summary

Account Number	Account Name	Expense Amount
10-404-53100	Office Supplies	284.76
10-404-53110	Postage	315.66
10-404-54200	Telephone	219.05
10-404-54210	Cell Phones	40.70
10-404-54240	Internet Services	152.46
10-404-54999	Other Services & Charges	93.75
10-405-53110	Postage	1.20
10-406-53330	Operating	1,419.28
10-406-54220	Radio Air Time	280.00
10-406-54861	Contract Services	110.00
10-408-53360	Uniforms	278.97
10-408-53400	Vet Supplies	928.01
10-408-54200	Telephone	261.16
10-408-54220	Radio Air Time	140.00
10-408-54240	Internet Services	109.95
10-408-54270	Conference/Training	99.00
10-408-54400	Utilities	413.69
10-408-54540	Vehicle - Repair & Maint	66.11
10-408-54950	Animal Control Charges	198.00
10-409-53110	Postage	36.13
10-409-54800	Bonds	410.00
10-409-54861	Contract Services	2,503.24
10-410-52020	Group Insurance	730.27
10-415-53330	Operating	541.69
10-415-54200	Telephone	0.81
10-415-54210	Cell Phones	170.33
10-415-54240	Internet Services	3,178.11
10-415-54270	Conference/Training	1,178.00
10-415-54523	Software Maintenance	3,200.00
10-415-54861	Contract Services	214.44
10-435-53100	Office Supplies	87.00
10-435-53110	Postage	6.60
10-435-54020	Legal	1,540.00
10-435-54081	Special Assigned District Ji	1,164.29
10-435-54210	Cell Phones	83.91
10-435-54240	Internet Services	131.25
10-435-54850	Juror Expense	5,709.44
10-436-54020	Legal	225.00
10-436-54200	Telephone	31.90
10-438-53100	Office Supplies	171.94
10-438-53110	Postage	11.40
10-438-54200	Telephone	148.84

Account Summary

Account Number	Account Name	Expense Amount
10-438-54210	Cell Phones	122.10
10-438-54240	Internet Services	169.90
10-438-54400	Utilities	399.03
10-438-54523	Software Maintenance	312.00
10-438-54600	Rent - Bldgs/Office Space	3,250.00
10-450-53100	Office Supplies	537.82
10-450-53110	Postage	417.77
10-450-54200	Telephone	0.01
10-450-54210	Cell Phones	65.90
10-455-53100	Office Supplies	207.33
10-455-53110	Postage	102.00
10-455-54051	Autopsy	3,774.50
10-455-54210	Cell Phones	40.70
10-455-54220	Radio Air Time	19.95
10-455-54270	Conference/Training	230.00
10-456-53100	Office Supplies	122.50
10-456-54051	Autopsy	700.00
10-456-54200	Telephone	31.91
10-456-54210	Cell Phones	40.70
10-456-54220	Radio Air Time	19.95
10-456-54240	Internet Services	164.95
10-456-54270	Conference/Training	650.00
10-456-54600	Rent - Bldgs/Office Space	1,700.00
10-457-53100	Office Supplies	122.50
10-457-54200	Telephone	22.84
10-457-54210	Cell Phones	40.70
10-457-54220	Radio Air Time	19.95
10-457-54270	Conference/Training	230.56
10-458-53100	Office Supplies	122.50
10-458-54051	Autopsy	500.00
10-458-54210	Cell Phones	40.70
10-458-54220	Radio Air Time	19.95
10-458-54850	Juror Expense	138.00
10-458-54861	Contract Services	35.50
10-470-53100	Office Supplies	13.99
10-470-53110	Postage	65.18
10-470-54020	Legal	1,403.72
10-470-54200	Telephone	0.15
10-470-54210	Cell Phones	246.71
10-470-54240	Internet Services	466.98
10-470-54810	Dues	2,298.00
10-473-54861	Contract Services	9,375.00

Account Summary

Account Number	Account Name	Expense Amount
10-495-53100	Office Supplies	134.97
10-495-53110	Postage	9.36
10-495-54061	County Appraisal District	82,781.76
10-495-54210	Cell Phones	40.70
10-495-54270	Conference/Training	1,581.25
10-495-54523	Software Maintenance	6,500.00
10-496-53100	Office Supplies	99.99
10-496-53110	Postage	77.70
10-496-53330	Operating	3,258.43
10-496-54200	Telephone	0.02
10-496-54210	Cell Phones	40.70
10-496-54810	Dues	229.00
10-496-55530	Office Furniture	2,618.51
10-497-53100	Office Supplies	69.00
10-497-53110	Postage	187.80
10-497-54270	Conference/Training	250.00
10-499-53110	Postage	1,115.97
10-499-54061	County Appraisal District	10,548.75
10-510-53100	Office Supplies	49.97
10-510-53310	Custodial Supplies	209.34
10-510-53330	Operating	3,215.37
10-510-53360	Uniforms	233.12
10-510-54200	Telephone	5,123.63
10-510-54210	Cell Phones	124.61
10-510-54240	Internet Services	1,850.36
10-510-54400	Utilities	11,068.18
10-510-54500	Buildings - Repair & Maint	3,946.01
10-510-54540	Vehicle - Repair & Maint	5.33
10-510-54861	Contract Services	150.00
10-512-53110	Postage	50.76
10-512-53315	Food	13,672.77
10-512-53330	Operating	1,791.31
10-512-54050	Medical-Other	3,378.77
10-512-54220	Radio Air Time	40.00
10-512-54270	Conference/Training	2,480.00
10-512-54400	Utilities	4,317.34
10-512-54523	Software Maintenance	500.00
10-512-54540	Vehicle - Repair & Maint	525.95
10-512-54861	Contract Services	8,139.61
10-540-53110	Postage	21.76
10-540-53310	Custodial Supplies	327.23
10-540-53360	Uniforms	86.00

Account Summary

Account Number	Account Name	Expense Amount
10-540-53910	Medical Supplies	3,125.32
10-540-54050	Medical-Other	2,916.67
10-540-54200	Telephone	157.41
10-540-54210	Cell Phones	40.70
10-540-54220	Radio Air Time	720.00
10-540-54240	Internet Services	212.41
10-540-54270	Conference/Training	3,543.16
10-540-54400	Utilities	327.86
10-540-54530	Radio/Radar - Repair & M	94.06
10-540-54540	Vehicle - Repair & Maint	806.35
10-542-54540	Vehicle - Repair & Maint	1,229.30
10-543-54400	Utilities	34.65
10-544-56511	Allocations - Boerne	125,000.00
10-545-53330	Operating	74.89
10-545-54220	Radio Air Time	3,580.00
10-545-54510	Machinery - Repair & Mai	123.00
10-545-56519	Allocations - Blanco	2,500.00
10-546-54400	Utilities	107.44
10-546-54540	Vehicle - Repair & Maint	17,844.08
10-548-53330	Operating	139.99
10-548-54400	Utilities	263.48
10-548-54540	Vehicle - Repair & Maint	69.66
10-549-54400	Utilities	170.27
10-551-54210	Cell Phones	40.70
10-551-54220	Radio Air Time	60.00
10-552-53110	Postage	1.20
10-552-53330	Operating	131.00
10-552-54220	Radio Air Time	40.00
10-553-53110	Postage	0.60
10-553-53330	Operating	154.98
10-553-54210	Cell Phones	40.70
10-553-54220	Radio Air Time	80.00
10-554-54220	Radio Air Time	60.00
10-560-53100	Office Supplies	491.79
10-560-53110	Postage	1,109.83
10-560-53300	Fuel & Oil	1,200.00
10-560-53330	Operating	7,509.69
10-560-53360	Uniforms	3,935.29
10-560-54091	Crime Prevention Service	1,396.50
10-560-54200	Telephone	1,955.55
10-560-54210	Cell Phones	63.00
10-560-54220	Radio Air Time	2,420.00

Account Summary

Account Number	Account Name	Expense Amount
10-560-54240	Internet Services	524.95
10-560-54270	Conference/Training	164.00
10-560-54523	Software Maintenance	530.30
10-560-54540	Vehicle - Repair & Maint	2,643.90
10-560-54861	Contract Services	215.00
10-570-53110	Postage	0.60
10-570-54095	Residential Funds	10,312.90
10-570-54210	Cell Phones	81.40
10-570-54270	Conference/Training	522.99
10-579-54200	Telephone	342.42
10-579-54400	Utilities	674.53
10-580-56240	Allocations - City Of Boern	163,902.50
10-595-53330	Operating	67.00
10-595-53360	Uniforms	15.78
10-595-54200	Telephone	25.97
10-595-54210	Cell Phones	49.69
10-595-54240	Internet Services	54.95
10-595-54400	Utilities	73.63
10-595-54430	Waste Disposal - Spanish I	10,731.97
10-595-54431	Waste Disposal - Comfort	1,191.18
10-596-53330	Operating	22.24
10-596-53360	Uniforms	28.82
10-596-54200	Telephone	32.71
10-596-54210	Cell Phones	49.69
10-596-54240	Internet Services	54.46
10-596-54610	Rent - Property/Land	2,000.00
10-597-53330	Operating	29.00
10-597-53360	Uniforms	15.78
10-597-54400	Utilities	64.85
10-635-53110	Postage	1.20
10-635-54200	Telephone	0.16
10-635-54523	Software Maintenance	1,516.00
10-636-53110	Postage	9.30
10-645-56530	Allocations - Meals On Wh	3,750.00
10-645-56540	Allocations - Regional Tra	2,000.00
10-645-56600	Allocations - KC Women's	3,750.00
10-645-56610	Allocations - HC Daily Bre	3,750.00
10-650-56511	Allocations - Boerne	72,641.50
10-650-56512	Allocations - Comfort	41,096.25
10-650-56513	Allocations - Kendalia	12,760.00
10-660-53330	Operating	9,601.62
10-660-53360	Uniforms	239.26

Account Summary

Account Number	Account Name	Expense Amount
10-660-54200	Telephone	95.32
10-660-54240	Internet Services	109.95
10-660-54270	Conference/Training	170.00
10-660-54400	Utilities	723.55
10-660-54500	Buildings - Repair & Maint	470.03
10-660-54531	Small Equip - Repair & Ma	427.76
10-660-54540	Vehicle - Repair & Maint	180.96
10-665-54910	Stock Shows	189.24
10-665-54920	Home Agent	56.95
11-620-53110	Postage	40.78
11-620-53300	Fuel & Oil	5,059.92
11-620-53330	Operating	3,939.20
11-620-53360	Uniforms	754.41
11-620-53615	Aggregates & Emulsions	1,341.89
11-620-54050	Medical-Other	260.00
11-620-54200	Telephone	324.41
11-620-54210	Cell Phones	81.40
11-620-54220	Radio Air Time	720.00
11-620-54400	Utilities	641.15
11-620-54540	Vehicle - Repair & Maint	5,132.24
11-620-54630	Rent - Other Equipment	332.83
11-620-54710	Cont Serv - Pothole Repai	6,750.00
11-620-54810	Dues	202.50
11-620-54861	Contract Services	95.00
11-620-55300	Machinery & Equipment	159,513.89
13-510-53330	Operating	90.00
16-435-54999	Other Services & Charges	413.75
19-403-54523	Software Maintenance	6,300.00
20-465-53120	Law Books	1,320.46
25-450-54523	Software Maintenance	4,500.00
43-545-53100	Office Supplies	123.48
50-475-53330	Operating	113.98
50-475-54210	Cell Phones	81.40
70-512-55130	Capital Projects-Building C	9,066.00
70-540-55130	Capital Projects-Building C	26,074.00
80-635-54050	Medical-Other	114.37
82-408-53330	Operating	36.00
87-560-53330	Operating	476.11
87-560-54540	Vehicle - Repair & Maint	20.45
93-695-58151	TCEQ Septic Fee	260.00
Grand Total:		1,288,032.40



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	February Fees of Office Report
DEPARTMENT & PERSON MAKING REQUEST	County Auditor's Office Corinna Speer, Auditor
PHONE # OR EXTENSION #	830-249-9343 ext. 240
TIME NEEDED FOR PRESENTATION	Consent Agenda
WORDING OF AGENDA ITEM	Consideration and action on the Fees of Office Report for February 2023.
REASON FOR AGENDA ITEM	To approve monthly reports from fee offices as required by law. To approve monthly reports from departments which collect money for services.
IS THERE DOCUMENTATION	Yes
WHO WILL THIS AFFECT?	Departments who submit a monthly report to the County Auditor's Office.
ADDITIONAL INFORMATION	None

Fees Of Office Report FY'23

[illegible]



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Accept Donations
DEPARTMENT & PERSON MAKING REQUEST	County Auditor's Office Corinna Speer, County Auditor
PHONE # OR EXTENSION #	830-249-9343 ext. 240
TIME NEEDED FOR PRESENTATION	Consent Agenda
WORDING OF AGENDA ITEM	Consideration and action on accepting the list of donations on behalf of Kendall County as per Local Government Code 81.032.
REASON FOR AGENDA ITEM	Accept donations received in February 2023.
IS THERE DOCUMENTATION	Yes
WHO WILL THIS AFFECT?	County Wide
ADDITIONAL INFORMATION	None

Kendall County, Texas
Donation List for Commissioners Court March 27, 2023.

Pursuant to LGC 81.032, the commissioners court may accept a gift, grant, donation, bequest, or devise of money or other property on behalf of the county, including a donation under Chapter 26, Government Code, for the purpose of performing a function conferred by law on the county or a county officer.

The following donations were received from February 1, 2023 to February 28, 2023.

Monetary Donations:

<u>Date</u>	<u>Amount</u>	<u>Received From</u>	<u>Description of Donation</u>	<u>Specific Department or Purpose</u>
01/28/23	\$ 10.00	Robert Harris	Cash	Animal Control
02/04/23	\$ 25.00	Susan Lux	Credit Card	Animal Control
02/06/23	\$ 40.00	Dawn Strother	Credit Card	Animal Control
02/13/23	\$ 25.00	Martha Guin	Cash	Animal Control
02/18/23	\$ 300.00	Joyce Lacnance	Cash	Animal Control
02/20/23	\$ 100.00	Marsha Delavan	Credit Card	Animal Control
02/21/23	\$ 25.00	Martha Guin	Cash	Animal Control
02/23/23	\$ 60.00	Corne Pieterse	Cash	Animal Control
02/23/23	\$ 300.00	Christopher Adams	Cash	Animal Control
02/24/23	\$ 50.00	Jesse Castillo	Cash	Animal Control
02/25/23	\$ 5.00	Marion Watson	Cash	Animal Control

Other Donations:

<u>Date</u>		<u>Received From</u>	<u>Description of Donation</u>	<u>Specific Department or Purpose</u>
02/16/23	N/A	Carol Kovacs	27 lb Bag of Dogfood & Cat Litter	Animal Control



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Accept the FY 2022 Annual Audit
DEPARTMENT & PERSON MAKING REQUEST	County Auditor's Office Corinna Speer, County Auditor
PHONE # OR EXTENSION #	830-249-9343 ext. 240
TIME NEEDED FOR PRESENTATION	Consent Agenda
WORDING OF AGENDA ITEM	Consideration and action regarding the acceptance of the Fiscal Year 2022 Annual Audit
REASON FOR AGENDA ITEM	Fiscal Year 2022 financial audit.
IS THERE DOCUMENTATION	No
WHO WILL THIS AFFECT?	County Auditor
ADDITIONAL INFORMATION	None

KENDALL COUNTY, TEXAS

BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2022

KENDALL COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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NEFFENDORF & BLOCKER, P.C.

INDEPENDENT AUDITOR'S REPORT

Honorable Judge and County Commissioners
County of Kendall
Boerne, TX 78006

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kendall County, Texas, as of and for the year ended September 30, 2022, 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 Kendall County, Texas, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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 Kendall County, Texas' 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.

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MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS & TEXAS SOCIETY OF CPAs

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of changes in net pension liability and related ratios and the schedule of employer contributions on pages 4 through 10 and 42 through 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing 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 Kendall County, Texas' basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information

directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2023, on our consideration of Kendall County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kendall County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kendall County's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Neffendorf & Blocker, P.C.".

Neffendorf & Blocker, P.C.
Fredericksburg, Texas
March 16, 2023

KENDALL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

As management of Kendall County, Texas, we offer readers of the County's financial statements this narrative overview and analysis of the financial statements of the County for the year ended September 30, 2022. Please read it in conjunction with the independent auditors' report on page 1, and the County's Basic Financial Statements which begin on page 11.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$69,878,933 (Net Position). Of this amount, \$23,339,549 (Unrestricted Net Position) may be used to meet the County's ongoing obligations to citizen's and creditors.
- The County's Net Position increased by \$11,377,505 as a result of this year's operations.
- At September 30, 2022, the County's governmental funds reported combined ending fund balances of \$41,485,069, an increase of \$15,738,002 in comparison with the prior year.
- At September 30, 2022, the unassigned fund balance of the general fund was \$22,792,978 or 65% percent of total general fund expenditures.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 11 - 13). These provide information about the activities of the County as a whole and present a longer-term view of the County's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (on pages 14 - 21) report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget. The remaining statements, fiduciary statements, provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the County.

The notes to the financial statements (starting on page 22) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The Budgetary Comparison Schedules, the Schedule of Changes in Net Pension Liability and Related Ratios and the Schedule of Employer Contributions are presented as required supplementary information on pages 42, 43, 44, 46 and 47 respectively.

The combining statements for nonmajor funds and fiduciary funds beginning on page 48 contain even more information about the County's individual funds.

Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the County's overall financial condition and operations begins on page 11. Its primary purpose is to show whether the County is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the County's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the County's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The County's revenues are divided into those provided by outside parties who pay for the costs of some programs and grants provided by the outside parties and agencies (program revenues), and revenues provided by the taxpayers or other unrestricted sources (general revenues). All the County's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the County's Net Position and changes in them. The County's Net Position (the difference between assets and liabilities) provide one measure of the County's financial health, or financial position. Over time, increases or decreases in the County's Net Position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the County, however, you should consider other factors as well, such as changes in the County's customers or its property tax base and the condition of the County's facilities.

In the Statement of Net Position and the Statement of Activities, the County has one kind of activity:

- Governmental activity - Most of the County's basic services are reported here, including the public safety, roads and bridges, justice system, juvenile services, health and human services, culture and recreation, conservation and development and administration. Property taxes, grants, user charges, sales tax and investment earnings finance most of these activities.

Reporting the County's Most Significant Funds

Fund Financial Statements

The fund financial statements on pages 14 - 21 provide detailed information about the most significant funds - not the County as a whole. Laws and contracts require the County to establish some funds, such as grants received from a government agency. The County's administration establishes many other funds to help it control and manage money for particular purposes.

- Governmental funds - Most of the County's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the County's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the Net Position (Table I) and changes in Net Position (Table II) of the County's governmental activities.

Net Position of the County's governmental activities increased from \$58,501,428 to \$69,878,933. Unrestricted Net Position - the part of Net Position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements was \$23,339,549 at September 30, 2022. This increase in governmental Net Position was the result of five factors. First, the County's revenues exceed the expenditures by \$15,738,002. Second, the County paid principal on long-term debt of \$2,672,836. Third, the County acquired capital assets in the amount of \$6,595,255. Fourth, the County recorded depreciation in the amounts of \$3,153,025. Fifth, a net increase of \$872,978 due to the required entries of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Table I
Kendall County, Texas

NET POSITION in thousands

	Governmental Activities	
	2022	2021
Current and Other Assets	\$ 49,522	\$ 33,170
Capital Assets	58,816	55,309
Net Pension Asset	3,403	-
Total Assets	\$ 111,741	\$ 88,479
Deferred Outflow Related to Pension Plan	\$ 3,651	\$ 3,552
Noncurrent Liabilities	\$ 25,058	\$ 19,144
Net Pension Liability	-	2,755
Other Liabilities	14,274	10,256
Total Liabilities	\$ 39,332	\$ 32,155
Deferred Inflow Related to Pension Plan	\$ 6,181	\$ 1,375
Net Position		
Net Investment in Capital Assets	\$ 27,847	\$ 33,724
Restricted	18,692	6,183
Unrestricted	23,340	18,594
Total Net Position	\$ 69,879	\$ 58,501

Table II
Kendall County, Texas

CHANGES IN NET POSITION
in thousands

	Governmental Activities	
	2022	2021
Revenues		
Charges for Services	\$ 8,757	\$ 7,298
Property Taxes	28,394	26,349
Sales Tax	5,257	4,729
Other Taxes	36	30
Penalty & Interest	149	185
Investment Earnings	224	32
Miscellaneous	291	519
Grant and Contributions	6,376	1,216
Total Assets	\$ 49,484	\$ 40,358
Expenses		
Financial Administration	\$ 1,076	\$ 1,008
General Administration	2,930	2,039
Tax Administration	950	939
Election Services	524	403
Facilities Management	1,585	1,524
Law Enforcement	6,680	6,694
Fire Protection	1,643	1,241
Corrections	3,566	4,062
Roads and Bridges	5,495	4,151
Sanitation	532	387
Justice System	5,935	5,259
Juvenile Services	243	254
Health and Human Services	3,915	3,493
Culture and Recreation	1,494	1,318
Conservation and Development	969	1,384
Debt Service	569	558
Total Liabilities	\$ 38,106	\$ 34,714
Increase (Decrease) in Net Position	\$ 11,378	\$ 5,644
Net Position- Beginning of Year	58,501	52,857
Net Position- End of Year	\$ 69,879	\$ 58,501

The cost of all governmental activities this year was \$38,106,795. However, as shown in the Statement of Activities on pages 12 and 13, the amount that our taxpayers ultimately financed for these activities through County taxes was only \$28,394,496 because the other costs were paid by sales tax (\$5,257,248), grants and contributions (\$6,376,031), user charges (\$8,756,951), investment earnings (\$224,197) and other general revenue (\$290,693).

THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 14) reported a combined fund balance of \$41,485,069, which is more than last year's total of \$25,747,067. Included in this year's total change in fund balance is an increase of \$3,229,354 in the County's General Fund. The primary reason for the General Fund's increase is the transfer in of Coronavirus Local Fiscal Recovery Funds in the amount of \$2,000,000.

The Commissioner's Court adopted the General Fund and Road and Bridge Budgets. For the General Fund, the original budget anticipated expenditures to exceed revenues and other sources, and the final budget anticipated expenditures and other financing uses to exceed revenues and other financing sources. Revenues were favorable to budget by \$2,155,175; expenditures were favorable to budget by \$4,773,231 and other financing sources and uses were unfavorable to budget by \$729; resulting in a net favorable variance of \$6,927,677. For the Road and Bridge Fund, the original and final budget anticipated expenditures to exceed revenues and other sources by \$1,092,494. Actual revenues were more than budgeted estimates by \$392,169. Actual expenditures were less than budgeted estimates by \$1,161,060 and other financing sources were less than budgeted estimates by \$16,870. The net effect is a variance of \$1,536,359.

CAPITAL ASSET AND DEBT ADMINISTRATION

At the end of 2022, the County had \$58,815,754 invested in a broad range of capital assets, including land, buildings, vehicles and equipment and other improvements. This amount represents a net increase of \$3,506,951 or 6%.

CAPITAL ASSETS

in thousands

	Governmental Activities	
	2022	2021
Land	\$ 9,068	\$ 8,458
Construction in Progress	481	41
Buildings & Improvements	51,710	48,701
Infrastructure	83,338	82,748
Machinery & Equipment	9,185	8,780
Vehicles	6,228	5,329
Right-to-Use Lease Assets	68	-
Total Capital Assets	\$ 160,078	\$ 154,057
Accumulated Depreciation	(101,213)	(98,748)
Accumulated Amortization	(50)	-
Capital Assets, Net	<u>58,815</u>	<u>55,309</u>

This year's major additions included:

Kendall Co Youth Agriculture & Equestrian Center	\$	2,609,468
Land		610,000
Building & Improvements		424,007
Equipment		441,076
Vehicles		1,480,407
New Road Construction		590,160
Construction in Progress		440,137
Total	\$	<u>6,595,255</u>

More detailed information about the County's capital assets is presented in Note 3.D. to the financial statements.

DEBT

At September 30, 2022, the County had the following outstanding debt:

OUTSTANDING DEBT in thousands

	Governmental Activities	
	2022	2021
Bonds & Leases Payable	\$ 30,960,569	\$ 21,584,577
Net Pension Liability	-	2,754,956
Compensated Absences	933,843	917,048
Total	\$ <u>31,894,412</u>	\$ <u>25,256,581</u>

At year-end the County had \$30,960,569 in general obligation and refunding bonds outstanding and leases payable; an increase of \$9,375,992 or 43% from the prior year. The County paid \$2,672,836 in principal on the outstanding long-term debt. The County also issued a \$12,000,000 Tax Note during the year.

More detailed information about the County's long-term liabilities is presented in Note 3.F. to the financial statements.

FUTURE ADOPTION OF ACCOUNTING POLICIES

The GASB has issued the following potentially significant statements which the County has not yet adopted, and which require adoption subsequent to September 30, 2022.

<u>Statement No.</u>	<u>Title</u>	<u>Adoption Required</u>
96	Subscription-Based IT Arrangements	September 30, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal-year 2023 budget and tax rates. The major factors are the economy, population growth, and assessed property valuation. These indicators were taken into account when adopting the General Fund and Road and Bridge Fund budgets for 2023. Amounts available for appropriation in the General Fund budget are \$36,236,375 and expenditures are estimated to be \$42,656,305. If these estimates are realized, the County's budgetary General fund balance is expected to decrease by \$6,419,930 for fiscal year 2023. Amounts available for appropriation in the Road and Bridge Fund budget are \$3,900,865 and expenditures are estimated to be \$5,127,923. If these estimates are realized, the County's budgetary Road and Bridge Fund balance is expected to decrease by \$1,227,058 for fiscal year 2023.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor or Commissioners' Court, at Kendall County, Texas, Boerne, Texas.

BASIC FINANCIAL STATEMENTS

KENDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

EXHIBIT A-1

	Primary Government
	Governmental Activities
<hr/>	
ASSETS	
Cash and Cash Equivalents	\$ 14,838,238
Investments - Current	31,938,158
Accounts Receivable, Net	2,588,482
Due from Other Governments	157,399
Capital Assets:	
Land	9,068,241
Infrastructure, Net	6,208,572
Buildings, Net	36,094,971
Improvements, Net	3,789,820
Machinery and Equipment, Net	3,155,078
Right-to-Use Lease Assets	17,905
Construction in Progress	481,167
Net Pension Asset	3,402,491
Total Assets	<hr/> 111,740,522 <hr/>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflow Related to Pension Plan	3,651,359
Total Deferred Outflows of Resources	<hr/> 3,651,359 <hr/>
LIABILITIES	
Accounts Payable	1,430,217
Compensated Absences Payable	933,842
Accrued Interest Payable	45,064
Unearned Revenues	5,962,384
Bonds Payable - Current	5,885,000
Right-to-Use Leases Payable - Current	17,752
Noncurrent Liabilities:	
Due in More Than One Year:	
Bonds Payable - Noncurrent	25,057,817
Total Liabilities	<hr/> 39,332,076 <hr/>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflow Related to Pension Plan	6,180,872
Total Deferred Inflows of Resources	<hr/> 6,180,872 <hr/>
NET POSITION	
Net Investment in Capital Assets and Lease Assets	27,847,293
Restricted:	
Restricted for Special Revenue	5,899,853
Restricted for Capital Acquisition	11,920,835
Restricted for Debt Service	871,403
Unrestricted	23,339,549
Total Net Position	<hr/> \$ 69,878,933 <hr/>

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

KENDALL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

		Program Revenues	
		Charges for Services	Operating Grants and Contributions
	Expenses		
Primary Government:			
GOVERNMENTAL ACTIVITIES:			
Judicial	\$ 3,005	\$ -	\$ -
Financial Administration	1,075,946	52,562	-
General Administration	2,927,688	1,766,593	2,887,709
Tax Administration	950,332	-	-
Facilities Administration	1,584,628	-	-
Other General Government Functions	523,915	11,483	-
Law Enforcement	6,679,825	411,646	6,276
Fire Protection	1,643,419	-	-
Corrections	3,565,911	-	-
Road and Bridge	5,495,081	3,666,305	75,473
Sanitation	531,864	356,034	15,000
Justice System	5,934,531	881,127	418,343
Juvenile Services	242,534	-	230,100
Health and Human Services	3,914,537	979,809	12,647
Culture and Recreation	1,494,249	-	-
Conservation and Development	969,182	631,392	640
Interest on Debt and Right-to-Use Leases	489,092	-	-
Other Debt Service	81,056	-	-
TOTAL PRIMARY GOVERNMENT	\$ 38,106,795	\$ 8,756,951	\$ 3,646,188

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes

Property Taxes, Levied for Debt Service

General Sales and Use Taxes

Other Taxes

Penalty and Interest on Taxes

Grants and Contributions

Miscellaneous Revenue

Investment Earnings

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

		Net (Expense) Revenue and Changes in Net Position
Capital Grants and Contributions		Primary Government Governmental
\$	-	\$ (3,005)
	-	(1,023,384)
70,126		1,796,740
	-	(950,332)
	-	(1,584,628)
	-	(512,432)
	-	(6,261,903)
	-	(1,643,419)
	-	(3,565,911)
	-	(1,753,303)
	-	(160,830)
	-	(4,635,061)
	-	(12,434)
	-	(2,922,081)
	-	(1,494,249)
	-	(337,150)
	-	(489,092)
	-	(81,056)
\$	70,126	(25,633,530)

25,646,636
2,747,860
5,257,248
36,289
148,395
2,659,717
290,693
224,197
37,011,035
11,377,505
58,501,428
\$ 69,878,933

KENDALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	Road & Bridge Fund	Coronavirus Local Fiscal Recovery Fund
ASSETS			
Cash and Cash Equivalents	\$ 990,214	\$ 245,291	\$ -
Investments - Current	20,836,771	3,477,854	5,926,532
Taxes Receivable	428,690	-	-
Allowance for Uncollectible Taxes (credit)	(8,574)	-	-
Accounts Receivable, Net	1,234,410	169,577	500,000
Due from Other Governments	87,450	-	-
Due from Other Funds	481,589	-	-
Total Assets	<u>\$ 24,050,550</u>	<u>\$ 3,892,722</u>	<u>\$ 6,426,532</u>
LIABILITIES			
Accounts Payable	\$ 825,698	\$ 355,579	\$ 162
Due to Other Funds	-	-	425,781
Unearned Revenues	11,758	-	5,950,626
Total Liabilities	<u>837,456</u>	<u>355,579</u>	<u>6,376,569</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	420,116	-	-
Total Deferred Inflows of Resources	<u>420,116</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Federal or State Funds Grant Restriction	-	-	49,963
Restricted for Special Revenue	-	3,537,143	-
Capital Acquisition and Contractual Obligation	-	-	-
Retirement of Long-Term Debt	-	-	-
Unassigned Fund Balance	22,792,978	-	-
Total Fund Balances	<u>22,792,978</u>	<u>3,537,143</u>	<u>49,963</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 24,050,550</u>	<u>\$ 3,892,722</u>	<u>\$ 6,426,532</u>

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

Debt Service Fund	Capital Projects	Other Funds	Total Governmental Funds
\$ 335,701	\$ 11,920,835	\$ 1,346,197	\$ 14,838,238
534,896	-	1,162,105	31,938,158
62,600	-	-	491,290
(1,252)	-	-	(9,826)
807	-	39,082	1,943,876
-	-	69,949	157,399
-	-	-	481,589
<u>\$ 932,752</u>	<u>\$ 11,920,835</u>	<u>\$ 2,617,333</u>	<u>\$ 49,840,724</u>
\$ -	\$ -	\$ 248,778	\$ 1,430,217
-	-	55,808	481,589
-	-	-	5,962,384
-	-	304,586	7,874,190
61,349	-	-	481,465
61,349	-	-	481,465
-	-	580,160	630,123
-	-	1,732,587	5,269,730
-	11,920,835	-	11,920,835
871,403	-	-	871,403
-	-	-	22,792,978
<u>871,403</u>	<u>11,920,835</u>	<u>2,312,747</u>	<u>41,485,069</u>
<u>\$ 932,752</u>	<u>\$ 11,920,835</u>	<u>\$ 2,617,333</u>	<u>\$ 49,840,724</u>

KENDALL COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 41,485,069
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.	32,755,053
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2022 capital outlays and debt principal payments is to increase net position.	9,268,091
The County is required under GASB Statement No. 68 to report their net pension liability/asset in the Government Wide Statement of Net Position. The items reported as a result of this requirement included a net pension asset of \$3,402,491, a deferred resource outflow of \$3,651,359 and a deferred resource inflow of \$6,180,872. The net effect of these is to increase net position by \$872,978.	872,978
The 2022 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position. Please note this includes the amortization on the right-to-use leased assets.	(3,153,025)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to decrease net position.	(11,349,233)
Net Position of Governmental Activities	\$ 69,878,933

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

KENDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Road & Bridge Fund	Coronavirus Local Fiscal Recovery Fund
REVENUES:			
Taxes:			
Property Taxes	\$ 25,599,254	\$ -	\$ -
General Sales and Use Taxes	5,257,248	-	-
Other Taxes	36,289	-	-
Penalty and Interest on Taxes	131,106	-	-
Licenses and Permits	790,419	3,680,684	-
Intergovernmental Revenue and Grants	235,111	37,485	2,907,965
Charges for Services	2,777,532	-	-
Fines	701,455	-	-
Forfeits	180,050	-	-
Special Assessments	17,505	-	-
Investment Earnings	218,743	-	-
Rents and Royalties	15,261	-	-
Contributions & Donations from Private Sources	50,250	-	-
Other Revenue	130,044	-	49,689
Total Revenues	36,140,267	3,718,169	2,957,654
EXPENDITURES:			
Current:			
General Government:			
Judicial	-	-	-
Financial Administration	1,031,007	-	-
General Administration	1,913,211	-	907,965
Tax Administration	917,075	-	-
Facilities Administration	1,588,689	-	-
Other General Government Functions	482,464	-	-
Public Safety:			
Law Enforcement	7,438,025	-	-
Fire Protection	1,538,180	-	-
Corrections	4,778,158	-	-
Public Works:			
Road and Bridge	3,174,745	3,276,009	-
Sanitation	502,619	-	-
Justice System	5,073,288	-	-
Juvenile Services	1,200	-	-
Health and Human Services	3,864,698	-	-
Culture and Recreation	1,339,283	-	-
Conservation and Development	923,559	-	-
Debt Service:			
Principal on Debt and Right-to-Use Leases	321,416	1,420	-
Interest on Debt and Right-to-Use Leases	3,429	5	-
Other Debt Service	-	-	-
Total Expenditures	34,891,046	3,277,434	907,965
Excess (Deficiency) of Revenues Over (Under)	1,249,221	440,735	2,049,689
OTHER FINANCING SOURCES (USES):			
Issuance of Bonds	-	-	-
Sale of Real and Personal Property	33,588	3,130	-
Transfers In	2,000,000	-	-
Insurance Proceeds	14,710	-	-
Transfers Out	(68,165)	-	(2,000,000)
Other (Uses)	-	-	-
Total Other Financing Sources (Uses)	1,980,133	3,130	(2,000,000)
Net Change in Fund Balances	3,229,354	443,865	49,689
Fund Balance - October 1 (Beginning)	19,563,624	3,093,278	274
Fund Balance - September 30 (Ending)	\$ 22,792,978	\$ 3,537,143	\$ 49,963

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

Debt Service Fund	Capital Projects	Other Funds	Total Governmental Funds
\$ 2,742,895	\$ -	\$ -	\$ 28,342,149
-	-	-	5,257,248
-	-	-	36,289
17,289	-	-	148,395
-	-	-	4,471,103
-	-	535,752	3,716,313
-	-	409,492	3,187,024
-	-	179,671	881,126
-	-	20,143	200,193
-	-	-	17,505
4,300	185	969	224,197
-	-	-	15,261
-	-	-	50,250
-	-	6,232	185,965
2,764,484	185	1,152,259	46,733,018
-	-	3,005	3,005
-	-	-	1,031,007
-	-	98,970	2,920,146
-	-	9,696	926,771
-	-	-	1,588,689
-	-	-	482,464
-	-	29,507	7,467,532
-	-	-	1,538,180
-	-	-	4,778,158
-	-	11,709	6,462,463
-	-	-	502,619
-	-	652,802	5,726,090
-	-	233,865	235,065
-	-	21,667	3,886,365
-	-	-	1,339,283
-	-	-	923,559
2,350,000	-	-	2,672,836
502,567	-	-	506,001
1,706	-	-	1,706
2,854,273	-	1,061,221	42,991,939
(89,789)	185	91,038	3,741,079
-	12,000,000	-	12,000,000
-	-	24,845	61,563
-	-	68,165	2,068,165
-	-	-	14,710
-	-	-	(2,068,165)
-	(79,350)	-	(79,350)
-	11,920,650	93,010	11,996,923
(89,789)	11,920,835	184,048	15,738,002
961,192	-	2,128,699	25,747,067
\$ 871,403	\$ 11,920,835	\$ 2,312,747	\$ 41,485,069

KENDALL COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Total Net Change in Fund Balances - Governmental Funds	\$ 15,738,002
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2022 capital outlays and debt principal payments is to increase the change in net position.	9,268,091
The entries required by GASB Statement No. 68 did require that some expenses on Exhibit B-1 be adjusted. Total credits to expense were \$3,915,648 and total debits were \$2,465,769. The net effect on the change in net position on Exhibit B-1 is an increase of \$1,449,879.	1,449,879
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease the change in net position. Please note this includes amortization on right-to-use leased assets.	(3,153,025)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to decrease the change in net position.	(11,925,442)
Change in Net Position of Governmental Activities	<u>\$ 11,377,505</u>

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

KENDALL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

EXHIBIT E-1

	Private Purpose Trust Funds	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 89,555	\$ 13,366,008
Investments - Current	-	969
Accounts Receivable, Net	105	67,282
Total Assets	<u>89,660</u>	<u>13,434,259</u>
LIABILITIES		
Accounts Payable	1,275	259,136
Intergovernmental Payable	-	113,125
Total Liabilities	<u>1,275</u>	<u>372,261</u>
NET POSITION		
Restricted for Other Purposes	<u>88,385</u>	<u>13,061,998</u>
Total Net Position	<u>\$ 88,385</u>	<u>\$ 13,061,998</u>

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

KENDALL COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT E-2

	Private Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Charges for Services	\$ -	\$ 718,454
Investment Earnings	-	1,002
Contributions & Donations from Private Sources	27,952	-
Other Revenue	3,870	96,243,005
Total Additions	<u>31,822</u>	<u>96,962,461</u>
DEDUCTIONS:		
Other Operating Costs	<u>66,422</u>	<u>93,990,670</u>
Total Deductions	<u>66,422</u>	<u>93,990,670</u>
Net Change in Fiduciary Net Position	(34,600)	2,971,791
Total Net Position - October 1 (Beginning)	<u>122,985</u>	<u>10,090,207</u>
Total Net Position - September 30 (Ending)	<u><u>\$ 88,385</u></u>	<u><u>\$ 13,061,998</u></u>

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

KENDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Kendall County have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

1.A. FINANCIAL REPORTING ENTITY

The County is an independent unit and is managed by a governing body of elected officials. The accompanying financial statements present the County's primary government.

In evaluating how to define the government, for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. Based on the foregoing criteria, there was no component units identified that would require inclusion in this report.

1.B. BASIS OF PRESENTATION

Government-wide Financial Statements:

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria.

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditure/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service of capital projects.

Debt Service Funds

Debt Service Fund are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general long-term debt of the County other than debt service payments made by enterprise funds. Ad valorem taxes are used for the payment of principal and interest on the County's debt.

Capital Projects Fund

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Fiduciary Funds (Not included in government-wide statements)

Custodial Funds

Custodial Funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the County. The County uses custodial funds to account for assets held in an agent capacity for other governments.

Private Purpose Trust Funds

Private Purpose Trust Funds report trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The reporting entity includes two private purpose trust funds.

Major and Nonmajor Funds

The funds are further classified as major or nonmajor. The major funds are as follows:

Major Fund	Brief Description
General	See above for description.
Special Revenue Fund: Road and Bridge	Accounts for all road and bridge construction and maintenance activity.
Coronavirus Local Fiscal Recovery	Accounts for grant proceeds and related expenditures for funds appropriated from the American Rescue Plan Act.
Debt Service Fund	Accounts for collection of taxes to pay principal and interest on bonds.
Capital Projects Fund	Accounts for all activity concerning the law enforcement center expansion project and a new emergency medical services facility.

Nonmajor funds consist of special revenue funds, debt service funds and capital project funds and are detailed in the Combining and Individual Fund Statements - Nonmajor Funds.

1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. Custodial funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expense, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statement, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized revenues when both "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectable within the current period or within 60 days after year end. Also under the modified accrual basis of accounting, expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due.

1.D. ASSETS, LIABILITIES AND EQUITY

Cash and Cash Investments

For the purpose of the Statement of Net Position, "Cash and Cash Equivalents" includes demand deposit accounts and government investment pools. All amounts are considered available upon demand and are considered to be "cash equivalents."

Several funds may be invested in an investment account and each fund has an equity interest therein. Interest earned on the Investment of these monies is allocated based upon relative equity at month end.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances of uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. The major receivable balances for the governmental activities relate to property taxes and court fines and fees.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as property taxes, grants, and other intergovernmental revenues since they are usually both measurable and available. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

Fixed Assets

Government-wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable.

Donated assets are recorded at their estimated fair value at the date of donation.

Pursuant to GASB Statement Number 34, an extended period of deferral is available before the requirement to record and depreciate infrastructure assets (e.g., roads, bridges, and similar items) acquired before the implementation date becomes effective. Therefore, not all infrastructure assets acquired prior to October 1, 2002 have been capitalized.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	25 - 50 years
Improvements	10 - 50 years
Machinery and Equipment	3 - 20 years
Infrastructure	25 - 50 years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Long-term Debt

All long term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of bond and note payables and capital lease transactions.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Compensated Absences

The County allows employees to accumulate vacation, sick leave, and comp time with certain limitations. Sick leave of twelve (12) days per year accumulates. Sick leave can accumulate up to (40) days to be paid only upon retirement and up to (20) days if the employee has at least 8 years of service with the County. Vacation leave accumulates up to twenty (20) days and is paid in full upon termination with at least one year of employment with Kendall County. Comp time accumulates up to (10) days and is paid in full upon termination. The County has adopted a policy of granting compensatory time off in lieu of cash payment for overtime work in compliance with the Fair Labor Standards Act. Comp-time is computed at one and one half (1 1/2) hours for every overtime hour worked and accumulated up to certain limits as defined by law. At September 30, 2022, the accumulated vacation, sick leave, and comp-time amounted to \$933,843. This amount will be liquidated in future years, and is reported as a liability in the government-wide statement of Net Position.

Equity Classifications

Government-wide Statements

Equity is classified as Net Position and displayed in three components:

- a. Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted Net Position - Consists of Net Position with constraints placed on the use either by (1) external groups such as creditors, grantors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted Net Position - All other Net Position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Fund Statements

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Non-spendable fund balance – amounts that are in non-spendable form (such as inventory and prepaids) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the County itself, using its highest level of decision-making authority (i.e. County Commissioners). To be reported as committed, amounts cannot be used for any other purpose unless the County takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts the County intends to use for a specific purpose. Intent can be expressed by the County Commissioners or by an official or body to which the County Commissioners delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The County Commissioners establish (and modify or rescind) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the County Commissioners through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or other purposes).

Pensions

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

Use of Estimates

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

Deferred Inflows of Resources and Deferred Outflows of Resources

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period while a deferred inflow of resources is an acquisition of net position. These items are presented in a separate sections following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position.

Revenues are recognized when they become both measurable and available in the fund statements. Available means when due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Revenues not expected to be available for the current period are reflected as deferred revenue. Unavailable revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

Implementation of GASB Statement No. 87

As of October 1, 2021, the County adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundation principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Disclosures required by this standard are included in Note 3.H.

1.E. REVENUES, EXPENDITURES AND EXPENSES

Revenues

In the fund financial statements, property taxes are recorded as revenue in the period levied to the extent they are collected within 60 days of year-end. Due to the immaterial amount of additional property taxes receivable after the 60-day period, no additional accrual is made in the government-wide financial statements.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for governmental activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - by Character:	Current (further classified by function)
	Debt Service
	Capital Outlay

In the fund financial statements, governmental funds report expenditures of financial resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the County is subject to various federal, state and local laws and contractual regulations. An analysis of the County's compliance with significant laws and regulations and demonstration of its stewardship over County resources follows.

Budgetary Information

The original budget is adopted by the Commissioners Court and filed with the Kendall County Clerk. Amendments are made during the year on approval by the Commissioners Court. The final amended budget is used in this report.

Funds which have legally adopted annual budgets include the General, Special Revenue, Debt Service, and Capital Projects Funds. The budget should not be exceeded in any expenditure category under State law. However, the total of the budgets for the General and certain Special Revenue Funds can be increased once the budgets are adopted.

Budgets for the Governmental Funds are prepared using the modified accrual basis of accounting. Unexpended appropriations (including outstanding encumbrances) lapse at the end of the fiscal year.

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

3.A. DEPOSITS AND INVESTMENTS

The funds of the County must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the County's agent bank 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") insurance.

At September 30, 2022, the carrying amount of the County's deposits was \$19,328,588 and the bank balance was \$20,152,936. The County's cash deposits held at Frost National Bank at September 30, 2022 and during the year ended September 30, 2022 were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of 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, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and 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, (10) and common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

Temporary investments consisted of certificates of deposits and government pool investments as follows:

<u>Name</u>	<u>Carrying Amount</u>	<u>Market Value</u>	<u>FDIC Coverage</u>	<u>Pledged Securities</u>
<u>Certificates of Deposits-</u>				
Texas Regional Bank	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Texas Heritage	249,000	249,000	249,000	-
Security State Bank & Trust	250,000	250,000	250,000	-
TXN Bank	250,000	250,000	250,000	-
Randolph Brooks FCU	245,000	245,000	245,000	-
Security Service FCU	250,000	250,000	250,000	-
<u>Liquid Asset Portfolio-</u>				
LOGIC	\$ 30,445,126	\$ 30,445,126	*	*
TOTAL INVESTMENTS	<u>31,939,126</u>	<u>31,939,126</u>		

*The County invests in Logic (a Local Government Investment Pool) to provide its primary liquidity needs. Logic is established in conformity with the Inter-local Cooperation Act, Chapter 791 of the Texas Government Code and the Public Investment Act, Chapter 2256 of the Code. Logic is structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are adjusted daily and the fund seeks to maintain a constant net asset value of \$1.00, although this cannot be guaranteed. Logic is rated AAAM and must maintain a weighted average maturity not to exceed 60 days. At September 30, 2022, Logic had a weighted average maturity of 19 days and a net asset value of \$0.999709. The County considers the holdings in these funds to have a one-day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, short of a significant change in value.

In compliance with the **Public Funds Investment Act**, the County has adopted a deposit and investment policy. That policy does address the following risks:

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 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 possession of an outside party. The County's investments (certificates of deposit) were secured by FDIC insurance and pledged securities.

Other Credit Risk: There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At September 30, 2022, the County was not exposed to concentration of credit risk, interest rate risk or foreign currency risk.

3.B. AD VALOREM TAXES RECEIVABLE

The County contracted with the Kendall County Appraisal District for the appraisal of taxes. Property taxes are levied by October 1, in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1, of the year following the year in which imposed. On January 1, of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. For the 2021 tax roll, the total assessed valuation was \$7,346,164,450 and the taxes assessed amounted to \$28,934,931. The total tax rate was \$0.4127 per \$100 valuation and allocated \$0.364269 to Maintenance and Operations and \$0.048431 to Debt Service. The maximum tax levy allowed by State law for the above purposes is \$.80 per \$100 valuation.

Ad Valorem taxes have been reported in the financial statements net of the allowance for uncollectible taxes. Ad Valorem taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible within the General and Debt Service Funds are based upon historical experience in collecting property taxes. The County is prohibited from writing off real property taxes without specific authority from the Texas Legislature.

Ad Valorem tax payments, received throughout the year, are recognized as revenue in the year received, except for those received within 60 days after year-end, which are recognized as revenue as of September 30, 2022.

The following is a summary, by major and nonmajor funds, of the gross taxes, the allowance for uncollectible taxes, and net taxes receivable.

	Taxes Receivable	Allowance for Uncollectible Taxes	Net Taxes Receivable
General Fund	\$ 428,690	\$ (8,574)	\$ 420,116
Debt Service Fund	62,600	(1,252)	61,348
TOTAL- ALL FUNDS	<u>\$ 491,290</u>	<u>\$ (9,826)</u>	<u>\$ 481,464</u>

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

General Fund	
Unavailable Revenue- Property Taxes	\$ 420,116
Unearned Revenue	11,758
Coronavirus Local & Fiscal Recovery	
Unearned Revenue	5,950,626
Debt Service	
Unavailable Revenue- Property Taxes	61,349
Total Unavailable & Unearned Revenue	<u>\$ 6,443,849</u>

3.C. COURT FINES, FEES AND EMS FEES RECEIVABLE

With the implementation of GASB Statement Number 34, the County has determined the amount of court fines and fees and EMS fees receivable to be \$652,566 which represents amounts owed and outstanding for the last 10 years. Based on historical collection rates for the various courts and departments, the County has booked an allowance for uncollectible court fines and fees and EMS fees of \$489,424 resulting in a net receivable of \$163,142.

3.D. CAPITAL ASSETS

The following is a summary of capital asset activity for the year ended September 30, 2022.

	Balance 09/30/21	Additions	Deletions	Balance 09/30/22
<i>Governmental Activities:</i>				
Capital Assets, Not Being Depreciated:				
Land	\$ 8,458,241	\$ 610,000	-	\$ 9,068,241
Construction Work in Progress	41,029	440,138	-	481,167
Total Assets Not Being Depreciated	<u>8,499,270</u>	<u>1,050,138</u>	<u>-</u>	<u>9,549,408</u>
Capital Assets, Being Depreciated:				
Buildings	42,331,165	2,717,581	-	45,048,746
Improvements	6,369,145	292,064	-	6,661,209
Machinery & Equipment	8,779,373	620,426	(215,135)	9,184,664
Vehicles	5,329,286	1,324,886	(425,903)	6,228,269
Infrastructure	82,748,263	590,160	-	83,338,423
Total Capital Assets Being Depreciated	<u>145,557,232</u>	<u>5,545,117</u>	<u>(641,038)</u>	<u>150,461,311</u>
Less Accumulated Depreciation:				
Buildings	(7,835,909)	(1,117,866)	-	(8,953,775)
Improvements	(2,603,992)	(275,928)	-	(2,879,920)
Machinery & Equipment	(7,875,245)	(399,686)	212,278	(8,062,653)
Vehicles	(3,950,562)	(662,012)	425,903	(4,186,671)
Infrastructure	(76,481,991)	(647,860)	-	(77,129,851)
Total Accumulated Depreciation	<u>(98,747,699)</u>	<u>(3,103,352)</u>	<u>638,181</u>	<u>(101,212,870)</u>
Total Capital Assets Being Depreciated, Net	<u>46,809,533</u>	<u>2,441,765</u>	<u>(2,857)</u>	<u>49,248,441</u>
Right-to-Use Lease Assets being Amortized				
Equipment	67,578	-	-	67,578
Total Right-to-Use Lease Assets	<u>67,578</u>	<u>-</u>	<u>-</u>	<u>67,578</u>
Less Accumulated Amortization:				
Equipment	-	(49,673)	-	(49,673)
Total Accumulated Amortization	<u>-</u>	<u>(49,673)</u>	<u>-</u>	<u>(49,673)</u>
Total Right-to-Use Assets being Amortized, Net	<u>67,578</u>	<u>(49,673)</u>	<u>-</u>	<u>17,905</u>
Governmental Activities Capital Assets, Net	<u>\$ 55,376,381</u>	<u>\$ 3,442,230</u>	<u>\$ (2,857)</u>	<u>\$ 58,815,754</u>

Depreciation expense was charged to functions of the County as follows:

<i>Governmental Activities:</i>	
Financial Administration	\$ 77,588
General Administration	149,291
Tax Administration	69,742
Facilities Management	119,553
Election Services	57,098
Law Enforcement	560,241
Fire Protection	115,752
Corrections	356,603
Roads & Bridges	486,318
Sanitation	37,823
Justice System	485,354
Juvenile Services	22,075
Health & Human Services	292,460
Culture and Recreation	199,333
Conservation & Development	74,121
Total Depreciation Expense -	
Governmental Activities	<u>\$ 3,103,352</u>

Amortization expense was charged to functions of the County as follows:

Governmental Activities:		
Financial Administration	\$	2,842
General Administration		11,949
Tax Administration		1,421
Election Services		1,421
Law Enforcement		4,263
Corrections		3,032
Roads & Bridges		4,263
Justice System		14,665
Health & Human Services		2,975
Culture and Recreation		1,421
Conservation & Development		1,421
Total Amortization Expense -		
Governmental Activities	\$	<u>49,673</u>

3.E. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2022, is as follows:

Interfund Receivables and Payables

	Receivable	Payable
General Fund	\$ 481,589	\$ -
Coronavirus Local Fiscal Recovery Fund	-	425,781
Nonmajor Funds	-	55,808
TOTAL	\$ <u>481,589</u>	\$ <u>481,589</u>

This balance results from the time lag between the dates that 1) interfund goods and services are provided on reimbursable expenditures, and 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Interfund Transfers

	Transfers In	Transfers Out
General Fund	\$ 2,000,000	\$ -
Coronavirus Local Fiscal Recovery		2,000,000
Nonmajor Funds	68,165	68,165
TOTAL	\$ <u>2,068,165</u>	\$ <u>2,068,165</u>

Transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, 2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

3.F. LONG-TERM DEBT

Governmental Activities Changes in Long-Term Debt

As of September 30, 2022, the governmental long-term debt consisted of the following:

	Balance 10/1/2021	Issued	Retired	Balance 9/30/2022	Due Within One Year
Bonds Payable -					
Series 2007	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -
Series 2013	2,085,000	-	1,000,000	1,085,000	1,085,000
Series 2016	18,800,000	-	1,100,000	17,700,000	1,300,000
Series 2022	-	12,000,000	-	12,000,000	3,500,000
Total Bonds Payable	<u>\$ 21,135,000</u>	<u>\$ 12,000,000</u>	<u>\$ 2,350,000</u>	<u>\$ 30,785,000</u>	<u>\$ 5,885,000</u>
Premium on Bonds	\$ 176,567	\$ -	\$ 18,750	\$ 157,817	\$ -
Total Net Bonds Payable	<u>\$ 21,311,567</u>	<u>\$ 12,000,000</u>	<u>\$ 2,368,750</u>	<u>\$ 30,942,817</u>	<u>\$ 5,885,000</u>
Note Payable -					
Nationwide Capital	\$ 273,010	\$ -	\$ 273,010	\$ -	\$ -
Lease Liability	\$ 67,578	\$ -	\$ 49,826	\$ 17,752	\$ 17,752
Compensated Absences	\$ 925,950	\$ 7,893	\$ -	\$ 933,843	\$ -
TOTAL LONG TERM DEBT	<u>\$ 22,578,105</u>	<u>\$ 12,007,893</u>	<u>\$ 2,691,586</u>	<u>\$ 31,894,412</u>	<u>\$ 5,902,752</u>

3.G. BONDS PAYABLE

Bonds payable at September 30, 2022 consists of the following:

	Balance at 9/30/2022	Due Within One Year
\$7,500,000 Unlimited Texas Tax Road Bonds, Series 2013 due in annual installments of \$595,000 to \$1,085,000 through March 1, 2023; interest on remaining bonds at 1.99%.	1,085,000	1,085,000
\$22,000,000 Limited Tax General Obligation Bonds, Series 2016 due in annual installments of \$585,000 to \$2,200,000 through March 1, 2031; interest on remaining bonds at 1.50% to 4.00%.	17,700,000	1,300,000
\$12,000,000 Texas Tax Note, Series 2022 due in annual installments of \$665,000 to \$3,500,000 through March 1, 2029; interest on remaining bonds at 2.93%	12,000,000	3,500,000
Total Bonds Payable	<u>\$ 30,785,000</u>	<u>\$ 5,885,000</u>

The annual requirements for principal and interest on the outstanding bonds are as follows:

Year Ended September 30	Principal	Interest	Total
2023	\$ 5,885,000	\$ 708,611	\$ 6,593,611
2024	5,700,000	545,775	6,245,775
2025	2,865,000	418,758	3,283,758
2026	2,940,000	353,245	3,293,245
2027	3,030,000	284,384	3,314,384
2028-2031	10,365,000	370,979	10,735,979
Totals	<u>\$ 30,785,000</u>	<u>\$ 2,681,752</u>	<u>\$ 33,466,752</u>

3.H. LEASE LIABILITY

On October 1, 2021, the County had a 13 month lease as Lessee for the use of Apple ipads. An initial lease liability was recorded in the amount of \$9,923. As of September 30, 2022, the value of the lease liability was \$765. The County is required to make monthly fixed payments of \$765. The lease has an interest rate of 0.3871%.

On October 1, 2021, the County had a 17 month lease as Lessee for the use of Xerox copiers. An initial lease liability was recorded in the amount of \$57,655. As of September 30, 2022, the value of the lease liability was \$16,987. The County is required to make monthly fixed payments of \$3,401. The lease has an interest rate of 0.3871%.

Remaining obligations associated with leases are as follows:

Year Ended September 30,	Principal	Interest	Annual Requirements
2023	\$ 17,752	\$ 17	\$ 17,769
Total	<u>\$ 17,752</u>	<u>\$ 17</u>	<u>\$ 17,769</u>

NOTE 4 - OTHER NOTES

4.A. RETIREMENT PLAN

Plan Description

A description of the pension plan pursuant to Paragraph 40 of GASB Statement No. 68 is as follows:

- a. Kendall County participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
 - 1) All full-and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
 - 2) The plan provides retirement, disability and survivor benefits.
 - 3) TCDRS is a savings-based plan. For the county's plan, 7% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 160%) and is then converted to an annuity.
 - 4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
 - 5) Benefit terms are established under the TCDRS Act. They may be amended as of January 1 each year, but must remain in conformity with the Act.
- c. Membership information is shown in the chart below.
- d. The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Kendall County contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the county and are currently 7%. Contributions to the pension plan from the county for 2021 are shown in the Schedule of Employer Contributions.
- e. The most recent comprehensive annual financial report for TCDRS can be found at the following link, [TCDRS.org/Employer](https://www.tcdrs.org/Employer).

Members covered by benefit terms.

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	132
Inactive employees entitled to but not yet receiving benefits	163
Active employees	285
	<hr/> 580

Contributions

A combination of three elements fund each employer's plan: employee deposits, employer contributions and investment income.

- The deposit rate for employees is 4%, 5%, 6% or 7% of compensation, as adopted by the employer's governing body.
- Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.
- Investment income funds a large part of the benefits employees earn.

Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis.

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience.

In addition, employers annually review their plans and may adjust benefits and cost based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

The contribution rate payable by the employee members for calendar year 2021 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County's contributions to TCDRS for the year ended September 30, 2022, were \$1,655,871, and were equal to the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Timing	Actuarially determined contribution rates are calculated 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) (1)
Amortization Method Recognition of	Straight-Line amortization over Expected Working Life

Economic/Demographic Gains or Losses	
Recognition of Assumptions, Changes or Inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smooth period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary Increases	The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.7% per year for a career employee.
Investment Rate of Return	7.60% (Gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Kendall County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation
Retirement Age	Deferred members are assumed to retire (100% probability) at the later of : a) age 60, b) earliest retirement eligibility.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	Pub-2010 Mortality Tables
Adjustment for Plans with the Partial-Lump Sum Payment Option (Liability and Normal Cost)	The termination rate is 0% for the two years immediately prior to retirement eligibility. Rates are reduced at ages near retirement as it is anticipated that a member would be less likely to take a withdrawal if the partial lump-sum payment option was available.

(1) Individual entry age normal cost method, as required by GASB 68, used for GASB calculations. Note that a slightly different version of the entry age normal cost method is used for the funding actuarial valuation

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2022 information for a 10-year time horizon.

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

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed	MSCI World EX USA (net) Index	5.00%	3.80%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment - Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE Hight-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return in addition to assumed inflation of 2.6%, per Cliffwater's 2022 capital market assumptions.

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

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

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

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes 7.50%, increased by .10% to be gross of administrative expenses. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pensions plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in Net Pension Liability/ (Asset)

	Increase/(Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a)-(b)
Balances as of December 31, 2020	\$ 47,543,209	\$ 44,788,253	\$ 2,754,956
Changes for the year:			
Service cost	2,049,790		2,049,790
Interest on total pension liability ⁽¹⁾	3,717,190		3,717,190
Effect of plan changes ⁽²⁾	(81,975)		(81,975)
Effects of economic/demographic gains or losses	556,952		556,952
Effect of assumptions changes or inputs	(29,959)		(29,959)
Refund of contributions	(53,153)	(53,153)	-
Benefit payments	(1,337,520)	(1,337,520)	-
Administrative expenses		(30,171)	30,171
Member contributions		1,160,688	(1,160,688)
Net investment income		9,954,282	(9,954,282)
Employer contributions		1,243,595	(1,243,595)
Other ⁽³⁾	-	41,051	(41,051)
Balances as of December 31, 2021	\$ 52,364,534	\$ 55,767,025	\$ (3,402,491)

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

(2) Reflects plan changes adopted effective in 2022.

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

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the Kendall County 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 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 60,080,885	\$52,364,534	\$ 45,966,413
Fiduciary net position	55,767,025	55,767,025	55,767,025
Net pension liability/(asset)	\$ 4,313,860	\$ (3,402,491)	\$ (9,800,612)

Pension Expense/ (Income)

Prepaid Expense / (Income)	January 1, 2021 to December 31, 2021
Service cost	\$ 2,049,790
Interest on total pension liability ⁽¹⁾	3,717,190
Effect of plan changes	(81,975)
Administrative expenses	30,171
Member contributions	(1,160,688)
Expected investment return net of investment expenses	(3,442,125)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	231,186
Recognition of assumption changes or inputs	623,332
Recognition of investment gains or losses	(1,719,835)
Other ⁽²⁾	(41,051)
Pension expense/ (income)	\$ 205,995

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

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

As of December 31, 2021, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 8,463	\$ 649,239
Changes of assumptions	22,469	1,701,804
Net difference between projected and actual earnings	6,149,940	-
Contributions made subsequent to measurement date ⁽³⁾	N/A	1,300,316
	\$ 6,180,872	\$ 3,651,359

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

Year ended December 31:	
2022	\$ (567,788)
2023	(1,222,555)
2024	(737,053)
2025	(1,302,433)
2026	-
	-

⁽⁴⁾ Total remaining balance to be recognized in future year, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

4.B. RISK MANAGEMENT

Kendall County is exposed to various risks of loss relating to general liability, the accidental loss of real and personal property, damage to County assets, error and omissions and personnel risks which relate to workers' compensation. The County contracts in the form of interlocal agreements with the Texas Association of Counties (TAC) to provide the aforementioned types of insurance coverage through an intergovernmental risk pool. These multi-employer accounts provide for a combination of modified self-insurance and stop loss coverage. Contributions are set annually by Texas Association of Counties. Liability by the County is generally limited to the amounts calculated by the County interlocal agreements. Kendall County also provides accident and property and liability coverage for the Kendall County Volunteer Fire Departments and Kendall County Emergency Medical Services through commercial carriers.

4.C. HEALTH INSURANCE

The County provides group health, dental and life insurance coverage for regular, full-time employees through United Healthcare, Ameritas, and Metlife. The County pays the premium for eligible employees. Employees, at their option, may authorize payroll withholdings to pay premiums for eligible family members.

4.D. DEFERRED COMPENSATION PLAN

The County offers all its employees deferred compensation programs through the National Association of Counties administered by Nationwide Retirement Solutions and One America - American United Life Insurance Company. The plans, created in accordance with Internal Revenue Code Section 457, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County does not contribute to this plan. All contributions are made by the employees who elect to participate in the plan. The County remits employee contributions to the plan trustee on a regular basis. The County does not administer the Section 457 plan, nor does it provide the investment advice to the plan. Accordingly, the Section 457 plan is not part of the County's reporting entity.

The County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

At September 30, 2022, the participants had a balance of \$406,231 in Nationwide Retirement Solutions and \$1,841,980 in One America - American United Life Insurance Company.

4.E. CONTINGENT LIABILITIES

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

The County is currently involved in pending and threatened litigation suits or claims and is subject to other various litigation and claims arising out of the normal course of operations. Although the outcome of these claims is not presently determinable, in the opinion of County management, the resolution of these matters will not have a material adverse effect on the accompanying financial statements. Therefore, no provision for any liability, if any, has been made in the accompanying financial statements.

4.F. LETTERS OF CREDIT

The County is the beneficiary of several letters of credit issued by banks for developers. The developer must complete the required improvements before the expiration date of the letter of credit. The following is a summary of the letters of credit:

<u>Developer/Purpose</u>	<u>Issuing Bank</u>	<u>Amount</u>	<u>Issue Date</u>	<u>Expiration Date</u>
CR/KWW Partnership, Ltd.				
Streets & Drainage Improvements	Southside	\$ 1,927,149	12/7/2021	12/3/2023
Water & Sewer Improvements	Bank	\$ 711,636	12/7/2021	12/3/2023
CR/KWW Partnership, Ltd.				
Streets & Drainage Improvements	Southside	\$ 524,049	5/18/2022	5/6/2024
Bank				
CR/KWW Partnership, Ltd.				
Water & Sewer Improvements	Southside	\$ 16,535	5/23/2022	5/6/2024
Bank				
Bergheim Business Park I				
Water, Streets & Drainage	Vantage	\$ 375,629	7/25/2022	6/30/2024
Bank				
Tapatio Springs The Hearland				
Road & Drainage Improvements	Bank of	\$ 936,617	9/6/2022	6/27/2023
	America			

4.G. UNEARNED REVNEUES

Unspent U.S. Department of Treasury State and Local Fiscal Recovery Funds in the amount of \$5,950,626 are classified as unearned revenue in the Coronavirus Local Fiscal Recovery Fund. The funds are for response to the COVID-19 public health emergency.

4. H. SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 16, 2023, the date which the financial statements were available to be issued. The County issued General Obligation Bonds in the amount of \$20,000,000 in November of 2022 for acquiring open space and conservation land and acquiring conservation easements on land. The County is not aware of any other subsequent events that materially impact the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

KENDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property Taxes	\$ 25,320,000	\$ 25,320,000	\$ 25,599,254	\$ 279,254
General Sales and Use Taxes	4,300,000	4,300,000	5,257,248	957,248
Other Taxes	31,000	31,000	36,289	5,289
Penalty and Interest on Taxes	130,000	130,000	131,106	1,106
Licenses and Permits	562,000	562,000	790,419	228,419
Intergovernmental Revenue and Grants	282,170	297,170	235,111	(62,059)
Charges for Services	2,430,742	2,405,742	2,777,532	371,790
Fines	504,000	504,000	701,455	197,455
Forfeits	70,000	70,000	180,050	110,050
Special Assessments	25,155	25,155	17,505	(7,650)
Investment Earnings	75,000	75,000	218,743	143,743
Rents and Royalties	10,000	10,000	15,261	5,261
Contributions & Donations from Private Sources	10,000	60,000	50,250	(9,750)
Other Revenue	170,025	195,025	130,044	(64,981)
Total Revenues	33,920,092	33,985,092	36,140,267	2,155,175
EXPENDITURES:				
Current:				
Financial Administration	731,008	1,056,392	1,031,007	25,385
General Administration	5,758,898	2,600,776	1,913,211	687,565
Tax Administration	928,799	937,717	917,075	20,642
Facilities Administration	1,755,118	1,756,318	1,588,689	167,629
Other General Government Functions	797,116	801,693	482,464	319,229
Law Enforcement	7,572,639	8,210,171	7,438,025	772,146
Fire Protection	1,568,682	1,590,932	1,538,180	52,752
Corrections	4,017,075	6,067,205	4,778,158	1,289,047
Road and Bridge	3,526,452	3,542,896	3,174,745	368,151
Sanitation	1,203,209	1,065,649	502,619	563,030
Justice System	5,238,114	5,441,078	5,073,288	367,790
Juvenile Services	1,200	1,200	1,200	-
Health and Human Services	4,156,292	4,229,714	3,864,698	365,016
Culture and Recreation	1,395,843	1,410,704	1,339,283	71,421
Conservation and Development	948,832	951,832	923,559	28,273
Debt Service:				
Principal on Debt and Right-to-Use Leases	-	-	321,416	(321,416)
Interest on Debt and Right-to-Use Leases	-	-	3,429	(3,429)
Total Expenditures	39,599,277	39,664,277	34,891,046	4,773,231
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,679,185)	(5,679,185)	1,249,221	6,928,406
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	30,000	30,000	33,588	3,588
Transfers In	2,000,000	2,000,000	2,000,000	-
Insurance Proceeds	30,000	30,000	14,710	(15,290)
Transfers Out	(79,138)	(79,138)	(68,165)	10,973
Total Other Financing Sources (Uses)	1,980,862	1,980,862	1,980,133	(729)
Net Change in Fund Balances	(3,698,323)	(3,698,323)	3,229,354	6,927,677
Fund Balance - October 1 (Beginning)	19,563,624	19,563,624	19,563,624	-
Fund Balance - September 30 (Ending)	\$ 15,865,301	\$ 15,865,301	\$ 22,792,978	\$ 6,927,677

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

KENDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget Positive or (Negative)
REVENUES:				
Licenses and Permits	\$ 3,280,000	\$ 3,280,000	\$ 3,680,684	\$ 400,684
Intergovernmental Revenue and Grants	41,000	41,000	37,485	(3,515)
Other Revenue	5,000	5,000	-	(5,000)
Total Revenues	3,326,000	3,326,000	3,718,169	392,169
EXPENDITURES:				
Public Works:				
Road and Bridge	4,438,494	4,438,494	3,276,009	1,162,485
Debt Service:				
Principal on Debt and Right-to-Use Leases	-	-	1,420	(1,420)
Interest on Debt and Right-to-Use Leases	-	-	5	(5)
Total Expenditures	4,438,494	4,438,494	3,277,434	1,161,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,112,494)	(1,112,494)	440,735	1,553,229
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	20,000	20,000	3,130	(16,870)
Total Other Financing Sources (Uses)	20,000	20,000	3,130	(16,870)
Change in Fund Balance	(1,092,494)	(1,092,494)	443,865	1,536,359
Fund Balance - October 1 (Beginning)	3,093,278	3,093,278	3,093,278	-
Fund Balance - September 30 (Ending)	\$ 2,000,784	\$ 2,000,784	\$ 3,537,143	\$ 1,536,359

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

KENDALL COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019
A. Total Pension Liability			
Service Cost	\$ 2,049,790	\$ 1,773,811	\$ 1,620,120
Interest (on the Total Pension Liability)	3,717,190	3,389,116	3,074,826
Changes of Benefit Terms	(81,975)	-	-
Difference between Expected and Actual Experience	556,952	184,186	302,531
Changes of Assumptions	(29,959)	2,836,340	-
Benefit Payments, Including Refunds of Employee Contributions	(1,390,673)	(1,387,728)	(1,158,803)
Net Change in Total Pension Liability	\$ 4,821,325	\$ 6,795,725	\$ 3,838,674
Total Pension Liability - Beginning	47,543,208	40,747,483	36,908,810
Total Pension Liability - Ending	\$ 52,364,533	\$ 47,543,208	\$ 40,747,484
B. Total Fiduciary Net Position			
Contributions - Employer	\$ 1,243,595	\$ 1,194,714	\$ 1,109,155
Contributions - Employee	1,160,688	1,112,095	1,040,764
Net Investment Income	9,954,282	4,109,489	5,466,602
Benefit Payments, Including Refunds of Employee Contributions	(1,390,673)	(1,387,728)	(1,158,803)
Administrative Expense	(30,171)	(32,772)	(30,300)
Other	41,050	31,135	39,472
Net Change in Plan Fiduciary Net Position	\$ 10,978,771	\$ 5,026,933	\$ 6,466,890
Plan Fiduciary Net Position - Beginning	44,788,253	39,761,319	33,294,429
Plan Fiduciary Net Position - Ending	\$ 55,767,024	\$ 44,788,252	\$ 39,761,319
C. Net Pension Liability (Asset)	\$ (3,402,491)	\$ 2,754,956	\$ 986,165
D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability	106.50%	94.21%	97.58%
E. Covered Payroll	\$ 16,581,251	\$ 15,887,176	\$ 14,868,050
F. Net Pension Liability (Asset) as a Percentage of Covered Payroll	(20.52%)	17.34%	6.63%

Note: GASB Codification, Vol. 2, P20.146 requires that the data in this schedule be presented for the time period covered by the measurement date rather than the governmental entity's current fiscal year.

As required by GASB 68, this schedule will be built prospectively as the information becomes available until 10 years of information is presented.

FY 2019 Plan Year 2018		FY 2018 Plan Year 2017		FY 2017 Plan Year 2016		FY 2016 Plan Year 2015		FY 2015 Plan Year 2014	
\$	1,414,049	\$	1,341,780	\$	1,308,420	\$	1,173,891	\$	1,113,274
	2,808,842		2,524,822		2,259,198		2,109,062		1,896,754
	-		244,116		-		(219,294)		-
	(42,307)		15,337		(82,610)		(756,865)		207,443
	-		317,774		-		286,366		-
	(1,049,135)		(971,745)		(842,767)		(705,330)		(614,402)
\$	3,131,449	\$	3,472,084	\$	2,642,241	\$	1,887,830	\$	2,603,068
	33,777,361		30,305,277		27,663,036		25,775,206		23,172,138
\$	36,908,810	\$	33,777,361	\$	30,305,277	\$	27,663,036	\$	25,775,206
\$	979,636	\$	795,716	\$	820,085	\$	777,746	\$	782,906
	930,404		833,837		778,916		726,864		719,206
	(605,861)		4,135,192		1,896,749		(145,262)		1,548,686
	(1,049,135)		(971,745)		(842,767)		(705,331)		(614,402)
	(26,742)		(21,971)		(20,643)		(18,253)		(18,380)
	28,968		8,609		34,451		(51,736)		(42,969)
\$	257,270	\$	4,779,638	\$	2,666,791	\$	584,028	\$	2,375,048
	33,037,159		28,257,521		25,590,731		25,006,702		22,631,654
\$	33,294,429	\$	33,037,159	\$	28,257,522	\$	25,590,730	\$	25,006,702
\$	3,614,381	\$	740,202	\$	2,047,755	\$	2,072,306	\$	768,504
	90.21%		97.81%		93.24%		92.51%		97.02%
\$	13,291,486	\$	11,911,953	\$	11,127,366	\$	10,383,778	\$	10,274,371
	27.19%		6.21%		18.40%		19.96%		7.48%

KENDALL COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

<u>Year Ending December 31</u>	<u>Actuarially Determined Contribution ⁽¹⁾</u>	<u>Actual Employer Contribution ⁽¹⁾</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll ⁽²⁾</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2012	692,064	692,064	-	9,428,733	7.30%
2013	720,988	720,988	-	9,690,764	7.40%
2014	782,906	782,906	-	10,274,371	7.60%
2015	777,746	777,746	-	10,383,778	7.50%
2016	820,085	820,085	-	11,127,366	7.40%
2017	795,716	795,716	-	11,911,953	6.70%
2018	979,583	979,636	(53)	13,291,486	7.40%
2019	1,109,155	1,109,155	-	14,868,050	7.50%
2020	1,194,714	1,194,714	-	15,887,076	7.50%
2021	1,243,595	1,243,595	-	16,581,251	7.50%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis. If additional assistance is needed, please contact TCDRS.

⁽²⁾ Payroll is calculated based on contributions as reported to TCDRS.

KENDALL COUNTY, TEXAS
NOTES TO THE SCHEDULE OF CONTRIBUTIONS
SEPTEMBER 30, 2022

Valuation Date:

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	18.8 years (based on contribution rate calculated in 12/31/2021 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 are assumed to commence receiving benefits payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Tables 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.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions *	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that the current service matching rate was increased to 160% for future benefits. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule.

* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule.

SUPPLEMENTARY INFORMATION

KENDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	13 Courthouse Security Fund	15 Lateral Road & Bridge Fund	16 Court Reporter Service Fund	17 Attorney Hot Checks Fund
ASSETS				
Cash and Cash Equivalents	\$ 85,017	\$ 63,570	\$ 33,293	\$ -
Investments - Current	26,804	212,861	-	-
Accounts Receivable, Net	4,548	-	1,545	-
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 116,369</u>	<u>\$ 276,431</u>	<u>\$ 34,838</u>	<u>\$ -</u>
LIABILITIES				
Accounts Payable	\$ 6,994	\$ -	\$ 5,097	\$ -
Due to Other Funds	-	-	-	-
Total Liabilities	<u>6,994</u>	<u>-</u>	<u>5,097</u>	<u>-</u>
FUND BALANCES				
Restricted Fund Balance:				
Federal or State Funds Grant Restriction	-	276,431	-	-
Restricted for Special Revenue	109,375	-	29,741	-
Total Fund Balances	<u>109,375</u>	<u>276,431</u>	<u>29,741</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 116,369</u>	<u>\$ 276,431</u>	<u>\$ 34,838</u>	<u>\$ -</u>

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

EXHIBIT H-1 (Cont'd)

19 County Clerk Records Management	20 Law Library Fund	21 Justice Court Technology	22 Justice Court Building Security	23 County & District Tech Archive Fund	24 Alternative Dispute Resolution	25 District Clerk Records Management	26 County Clerk Records Archive
\$ 177,162	\$ 85,609	\$ 49,276	\$ 38,231	\$ 22,599	\$ 2,260	\$ 22,689	\$ 324,984
352,104	-	-	-	-	-	-	274,142
9,820	2,065	1,661	15	152	1,020	961	9,750
-	-	-	-	-	-	-	-
<u>\$ 539,086</u>	<u>\$ 87,674</u>	<u>\$ 50,937</u>	<u>\$ 38,246</u>	<u>\$ 22,751</u>	<u>\$ 3,280</u>	<u>\$ 23,650</u>	<u>\$ 608,876</u>
\$ 12,426	\$ -	\$ -	\$ -	\$ 462	\$ 3,280	\$ -	\$ 205,922
-	-	-	-	-	-	-	-
<u>12,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>462</u>	<u>3,280</u>	<u>-</u>	<u>205,922</u>
-	-	-	-	-	-	-	-
526,660	87,674	50,937	38,246	22,289	-	23,650	402,954
<u>526,660</u>	<u>87,674</u>	<u>50,937</u>	<u>38,246</u>	<u>22,289</u>	<u>-</u>	<u>23,650</u>	<u>402,954</u>
<u>\$ 539,086</u>	<u>\$ 87,674</u>	<u>\$ 50,937</u>	<u>\$ 38,246</u>	<u>\$ 22,751</u>	<u>\$ 3,280</u>	<u>\$ 23,650</u>	<u>\$ 608,876</u>

KENDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	27 Vital Statistics Fund	28 Pre-Trial Intervention Fund	29 LEOSE Training Allocation	30 County Jury Fund
ASSETS				
Cash and Cash Equivalents	\$ 725	\$ 18,111	\$ 51,675	\$ 7,169
Investments - Current	-	-	-	-
Accounts Receivable, Net	53	758	-	668
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 778</u>	<u>\$ 18,869</u>	<u>\$ 51,675</u>	<u>\$ 7,837</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted Fund Balance:				
Federal or State Funds Grant Restriction	-	-	51,675	-
Restricted for Special Revenue	778	18,869	-	7,837
Total Fund Balances	<u>778</u>	<u>18,869</u>	<u>51,675</u>	<u>7,837</u>
Total Liabilities and Fund Balances	<u>\$ 778</u>	<u>\$ 18,869</u>	<u>\$ 51,675</u>	<u>\$ 7,837</u>

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

31 County Record Management & Preservation	32 Appellate Judicial System	33 Juvenile Board State Grants	34 Juvenile Board Title IV-E	35 County Juvenile Probation	36 Local Truancy Prev & Diversion	37 Court Initiated Guardianship	41 MVDIT Interest Fund
\$ 16,430	\$ 655	\$ -	\$ 81	\$ -	\$ 44,997	\$ 4,620	\$ 23,345
-	-	-	-	-	-	-	-
1,820	295	-	-	-	1,999	420	1,532
-	-	16,003	-	-	-	-	-
<u>\$ 18,250</u>	<u>\$ 950</u>	<u>\$ 16,003</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ 46,996</u>	<u>\$ 5,040</u>	<u>\$ 24,877</u>
\$ -	\$ 950	\$ 11,335	\$ 81	\$ -	\$ -	\$ -	\$ -
-	-	3,405	-	-	-	-	-
-	950	14,740	81	-	-	-	-
-	-	1,263	-	-	-	-	-
18,250	-	-	-	-	46,996	5,040	24,877
18,250	-	1,263	-	-	46,996	5,040	24,877
<u>\$ 18,250</u>	<u>\$ 950</u>	<u>\$ 16,003</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ 46,996</u>	<u>\$ 5,040</u>	<u>\$ 24,877</u>

KENDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	42 Special Election Fund	43 Fire Inspection & Permit Fund	50 Crime Victims Grant	51 VAWA Grant Fund
ASSETS				
Cash and Cash Equivalents	\$ 24,107	\$ 60,856	\$ -	\$ -
Investments - Current	-	187,161	-	-
Accounts Receivable, Net	-	-	-	-
Due from Other Governments	-	-	36,041	13,831
Total Assets	<u>\$ 24,107</u>	<u>\$ 248,017</u>	<u>\$ 36,041</u>	<u>\$ 13,831</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 173	\$ 81	\$ -
Due to Other Funds	-	-	35,960	13,831
Total Liabilities	<u>-</u>	<u>173</u>	<u>36,041</u>	<u>13,831</u>
FUND BALANCES				
Restricted Fund Balance:				
Federal or State Funds Grant Restriction	-	-	-	-
Restricted for Special Revenue	24,107	247,844	-	-
Total Fund Balances	<u>24,107</u>	<u>247,844</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 24,107</u>	<u>\$ 248,017</u>	<u>\$ 36,041</u>	<u>\$ 13,831</u>

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

80 Tobacco Settlement Fund	84 Sheriff Abandoned Vehicles	85 Sheriff Local Asset Forfeiture	87 Sheriff Federal Asset Forfeiture	96 Public Grant Fund	Total Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
\$ 70,088	\$ 4,163	\$ 42,300	\$ 72,104	\$ 81	\$ 1,346,197	\$ 1,346,197
31,216	-	-	77,817	-	1,162,105	1,162,105
-	-	-	-	-	39,082	39,082
-	-	-	-	4,074	69,949	69,949
<u>\$ 101,304</u>	<u>\$ 4,163</u>	<u>\$ 42,300</u>	<u>\$ 149,921</u>	<u>\$ 4,155</u>	<u>\$ 2,617,333</u>	<u>\$ 2,617,333</u>
\$ 185	\$ -	\$ -	\$ 330	\$ 1,462	\$ 248,778	\$ 248,778
-	-	-	-	2,612	55,808	55,808
<u>185</u>	<u>-</u>	<u>-</u>	<u>330</u>	<u>4,074</u>	<u>304,586</u>	<u>304,586</u>
101,119	-	-	149,591	81	580,160	580,160
-	4,163	42,300	-	-	1,732,587	1,732,587
<u>101,119</u>	<u>4,163</u>	<u>42,300</u>	<u>149,591</u>	<u>81</u>	<u>2,312,747</u>	<u>2,312,747</u>
<u>\$ 101,304</u>	<u>\$ 4,163</u>	<u>\$ 42,300</u>	<u>\$ 149,921</u>	<u>\$ 4,155</u>	<u>\$ 2,617,333</u>	<u>\$ 2,617,333</u>

KENDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	13 Courthouse Security Fund	15 Lateral Road & Bridge Fund	16 Court Reporter Service Fund	17 Attorney Hot Checks Fund
REVENUES:				
Intergovernmental Revenue and Grants	\$ -	\$ 26,279	\$ -	\$ -
Charges for Services	32,506	-	16,017	-
Fines	19,897	-	2,880	-
Forfeits	-	-	-	-
Investment Earnings	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>52,403</u>	<u>26,279</u>	<u>18,897</u>	<u>-</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial	-	-	-	-
General Administration	-	-	-	-
Tax Administration	-	-	-	-
Public Safety:				
Law Enforcement	20,423	-	-	-
Public Works:				
Road and Bridge	-	-	-	-
Justice System	-	-	10,883	38
Juvenile Services	-	-	-	-
Health and Human Services	-	-	-	-
Total Expenditures	<u>20,423</u>	<u>-</u>	<u>10,883</u>	<u>38</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>31,980</u>	<u>26,279</u>	<u>8,014</u>	<u>(38)</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	-	-	-	-
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	31,980	26,279	8,014	(38)
Fund Balance - October 1 (Beginning)	<u>77,395</u>	<u>250,152</u>	<u>21,727</u>	<u>38</u>
Fund Balance - September 30 (Ending)	<u>\$ 109,375</u>	<u>\$ 276,431</u>	<u>\$ 29,741</u>	<u>\$ -</u>

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

19 County Clerk Records Management	20 Law Library Fund	21 Justice Court Technology	22 Justice Court Building Security	23 County & District Tech Archive Fund	24 Alternative Dispute Resolution	25 District Clerk Records Management	26 County Clerk Records Archive
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	21,035	17,950	-	2,499	9,015	1,460	130,990
131,250	6,720	-	280	-	4,545	14,099	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
131,250	27,755	17,950	280	2,499	13,560	15,559	130,990
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
87,588	16,936	19,882	-	1,218	13,560	18,000	206,372
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
87,588	16,936	19,882	-	1,218	13,560	18,000	206,372
43,662	10,819	(1,932)	280	1,281	-	(2,441)	(75,382)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
43,662	10,819	(1,932)	280	1,281	-	(2,441)	(75,382)
482,998	76,855	52,869	37,966	21,008	-	26,091	478,336
\$ 526,660	\$ 87,674	\$ 50,937	\$ 38,246	\$ 22,289	\$ -	\$ 23,650	\$ 402,954

KENDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	27 Vital Statistics Fund	28 Pre-Trial Intervention Fund	29 LEOSE Training Allocation	30 County Jury Fund
REVENUES:				
Intergovernmental Revenue and Grants	\$ -	\$ -	\$ 6,915	\$ -
Charges for Services	(718)	18,239	-	6,912
Fines	-	-	-	-
Forfeits	-	-	-	-
Investment Earnings	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	(718)	18,239	6,915	6,912
EXPENDITURES:				
Current:				
General Government:				
Judicial	-	-	-	-
General Administration	-	-	-	-
Tax Administration	-	-	-	-
Law Enforcement	-	-	5,891	-
Public Works:				
Road and Bridge	-	-	-	-
Justice System	-	-	-	-
Juvenile Services	-	-	-	-
Health and Human Services	-	-	-	-
Total Expenditures	-	-	5,891	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(718)	18,239	1,024	6,912
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	-	-	-	-
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(718)	18,239	1,024	6,912
Fund Balance - October 1 (Beginning)	1,496	630	50,651	925
Fund Balance - September 30 (Ending)	\$ 778	\$ 18,869	\$ 51,675	\$ 7,837

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

31 County Record Management & Preservation	32 Appellate Judicial System	33 Juvenile Board State Grants	34 Juvenile Board Title IV-E	35 County Juvenile Probation	36 Local Truancy Prev & Diversion	37 Court Initiated Guardianship	41 MVDIT Interest Fund
\$ -	\$ -	\$ 230,100	\$ -	\$ -	\$ -	\$ -	\$ -
18,250	3,005	-	-	-	20,949	5,040	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	5	-	-	-	-	115
-	-	-	-	-	-	-	6,232
18,250	3,005	230,105	-	-	20,949	5,040	6,347
-	3,005	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	9,696
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	230,100	3,765	-	-	-	-
-	-	-	-	-	-	-	-
-	3,005	230,100	3,765	-	-	-	9,696
18,250	-	5	(3,765)	-	20,949	5,040	(3,349)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
18,250	-	5	(3,765)	-	20,949	5,040	(3,349)
-	-	1,258	3,765	-	26,047	-	28,226
\$ 18,250	\$ -	\$ 1,263	\$ -	\$ -	\$ 46,996	\$ 5,040	\$ 24,877

KENDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	42 Special Election Fund	43 Fire Inspection & Permit Fund	50 Crime Victims Grant	51 VAWA Grant Fund
REVENUES:				
Intergovernmental Revenue and Grants	\$ 10,250	\$ -	\$ 135,160	\$ 75,000
Charges for Services	11,483	94,860	-	-
Fines	-	-	-	-
Forfeits	-	-	-	-
Investment Earnings	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>21,733</u>	<u>94,860</u>	<u>135,160</u>	<u>75,000</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial	-	-	-	-
General Administration	20,650	78,320	-	-
Tax Administration	-	-	-	-
Public Safety:				
Law Enforcement	-	-	-	-
Public Works:				
Road and Bridge	-	-	-	-
Justice System	-	-	171,182	107,143
Juvenile Services	-	-	-	-
Health and Human Services	-	-	-	-
Total Expenditures	<u>20,650</u>	<u>78,320</u>	<u>171,182</u>	<u>107,143</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,083</u>	<u>16,540</u>	<u>(36,022)</u>	<u>(32,143)</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	-	-	-	-
Transfers In	-	-	36,022	32,143
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>36,022</u>	<u>32,143</u>
Net Change in Fund Balance	1,083	16,540	-	-
Fund Balance - October 1 (Beginning)	<u>23,024</u>	<u>231,304</u>	<u>-</u>	<u>-</u>
Fund Balance - September 30 (Ending)	<u>\$ 24,107</u>	<u>\$ 247,844</u>	<u>\$ -</u>	<u>\$ -</u>

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

80 Tobacco Settlement Fund	84 Sheriff Abandoned Vehicles	85 Sheriff Local Asset Forfeiture	87 Sheriff Federal Asset Forfeiture	96 Public Grant Fund	Total Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
\$ 40,339	\$ -	\$ -	\$ -	\$ 11,709	\$ 535,752	\$ 535,752
-	-	-	-	-	409,492	409,492
-	-	-	-	-	179,671	179,671
-	-	20,143	-	-	20,143	20,143
241	-	2	606	-	969	969
-	-	-	-	-	6,232	6,232
40,580	-	20,145	606	11,709	1,152,259	1,152,259
-	-	-	-	-	3,005	3,005
-	-	-	-	-	98,970	98,970
-	-	-	-	-	9,696	9,696
-	360	440	2,393	-	29,507	29,507
-	-	-	-	11,709	11,709	11,709
-	-	-	-	-	652,802	652,802
-	-	-	-	-	233,865	233,865
21,667	-	-	-	-	21,667	21,667
21,667	360	440	2,393	11,709	1,061,221	1,061,221
18,913	(360)	19,705	(1,787)	-	91,038	91,038
-	-	-	24,845	-	24,845	24,845
-	-	-	-	-	68,165	68,165
-	-	-	24,845	-	93,010	93,010
18,913	(360)	19,705	23,058	-	184,048	184,048
82,206	4,523	22,595	126,533	81	2,128,699	2,128,699
<u>\$ 101,119</u>	<u>\$ 4,163</u>	<u>\$ 42,300</u>	<u>\$ 149,591</u>	<u>\$ 81</u>	<u>\$ 2,312,747</u>	<u>\$ 2,312,747</u>

KENDALL COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 SEPTEMBER 30, 2022

	81 Historical Commission Fund	82 County Donation Fund	Total Private Purpose Trust Funds
ASSETS			
Cash and Cash Equivalents	\$ 7,562	\$ 81,993	\$ 89,555
Accounts Receivable, Net	-	105	105
Total Assets	<u>7,562</u>	<u>82,098</u>	<u>89,660</u>
LIABILITIES			
Accounts Payable	-	1,275	1,275
Total Liabilities	<u>-</u>	<u>1,275</u>	<u>1,275</u>
NET POSITION			
Restricted for Other Purposes	<u>7,562</u>	<u>80,823</u>	<u>88,385</u>
Total Net Position	<u>\$ 7,562</u>	<u>\$ 80,823</u>	<u>\$ 88,385</u>

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

KENDALL COUNTY, TEXAS
 COMBINING STATEMENT OF ADDITIONS, DEDUCTIONS AND CHANGES IN NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

Data Control Codes	81 Historical Commission Fund	82 County Donation Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Contributions & Donations from Private	\$ -	\$ 27,952	\$ 27,952
Other Revenue	3,870	-	3,870
Total Additions	<u>3,870</u>	<u>27,952</u>	<u>31,822</u>
DEDUCTIONS:			
Other Operating Costs	<u>5,016</u>	<u>61,406</u>	<u>66,422</u>
Total Deductions	<u>5,016</u>	<u>61,406</u>	<u>66,422</u>
Change in Net Position	(1,146)	(33,454)	(34,600)
Total Net Position - October 1 (Beginning)	<u>8,708</u>	<u>114,277</u>	<u>122,985</u>
Total Net Position - September 30 (Ending)	<u>\$ 7,562</u>	<u>\$ 80,823</u>	<u>\$ 88,385</u>

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

KENDALL COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 SEPTEMBER 30, 2022

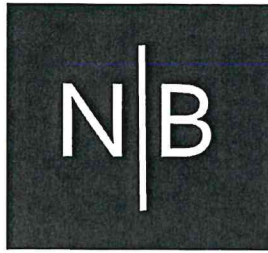
	90	92	93	Total
	Trust	Officials'	State Fees	
	Account	Fee	& Special	Custodial
		Accounts	Tax	Funds
ASSETS				
Cash and Cash Equivalents	\$ 4,049,900	\$ 8,964,688	\$ 351,420	\$ 13,366,008
Investments - Current	969	-	-	969
Accounts Receivable, Net	-	-	67,282	67,282
Total Assets	<u>4,050,869</u>	<u>8,964,688</u>	<u>418,702</u>	<u>13,434,259</u>
LIABILITIES				
Accounts Payable	-	-	259,136	259,136
Intergovernmental Payable	5,515	-	107,610	113,125
Total Liabilities	<u>5,515</u>	<u>-</u>	<u>366,746</u>	<u>372,261</u>
NET POSITION				
Restricted for Other Purposes	<u>4,045,354</u>	<u>8,964,688</u>	<u>51,956</u>	<u>13,061,998</u>
Total Net Position	<u>\$ 4,045,354</u>	<u>\$ 8,964,688</u>	<u>\$ 51,956</u>	<u>\$ 13,061,998</u>

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

KENDALL COUNTY, TEXAS
 COMBINING STATEMENT OF ADDITIONS, DEDUCTIONS AND CHANGES IN NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

Data Control Codes	90 Trust Account	92 Officials' Fee Accounts	93 State Fees & Special Tax	Total Custodial Funds
ADDITIONS:				
Charges for Services	\$ -	\$ -	\$ 718,454	\$ 718,454
Investment Earnings	1,002	-	-	1,002
Other Revenue	1,314,726	94,928,279	-	96,243,005
Total Additions	<u>1,315,728</u>	<u>94,928,279</u>	<u>718,454</u>	<u>96,962,461</u>
DEDUCTIONS:				
Other Operating Costs	<u>1,303,126</u>	<u>91,966,834</u>	<u>720,710</u>	<u>93,990,670</u>
Total Deductions	<u>1,303,126</u>	<u>91,966,834</u>	<u>720,710</u>	<u>93,990,670</u>
Change in Net Position	12,602	2,961,445	(2,256)	2,971,791
Total Net Position - October 1 (Beginning)	<u>4,032,752</u>	<u>6,003,243</u>	<u>54,212</u>	<u>10,090,207</u>
Total Net Position - September 30 (Ending)	<u>\$ 4,045,354</u>	<u>\$ 8,964,688</u>	<u>\$ 51,956</u>	<u>\$ 13,061,998</u>

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



NEFFENDORF & BLOCKER, P.C.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Judge and Members
of the Commissioners' Court
Kendall County, Texas
Boerne, TX 78006

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kendall County, Texas (the "County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 16, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kendall County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

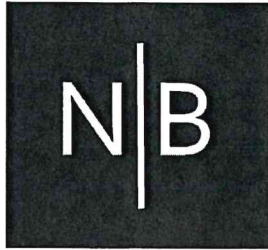
Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Neffendorf + Blocker, P.C.".

Neffendorf & Blocker, P.C.
Fredericksburg, Texas

March 16, 2023



NEFFENDORF & BLOCKER, P.C.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Judge and Commissioners
County of Kendall, Texas
Boerne, TX 78006

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Kendall County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Kendall County's major federal programs for the year ended September 30, 2022. Kendall County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Kendall County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

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Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

A handwritten signature in blue ink that reads "Neffendorf & Blocker, P.C." in a cursive, stylized font.

Neffendorf & Blocker, P.C.

Fredericksburg, Texas
March 16, 2023

KENDALL COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

I. Summary of the Auditor's Results:

I. Financial Statements

Type of auditor's report issued

Unmodified

Internal control over financial reporting

Material Weakness(es) identified

___ Yes X No

Significant deficiencies identified that are not
considered to be material weakness

___ Yes X No

Noncompliance material to financial
statements noted?

___ Yes X No

II. Federal and State Awards

Type of auditor's report issued

Unmodified

Internal control over financial reporting

Material Weakness(es) identified

___ Yes X No

Significant deficiencies identified that are not
considered to be material weakness

___ Yes X No

Type of auditor's report issued on compliance
for major programs

Unmodified

Any audit findings disclosed that are required to
be reported in accordance with 2 CFR
200.516(a) of Uniform Guidance?

___ Yes X No

Identification of major federal program:

Assistance
Listing Number
21.027

Name of the Federal Program
or Cluster
**Coronavirus State and Local
Fiscal Recovery Fund**

Dollar threshold used to distinguish between
type A and type B federal programs:

\$750,000

Auditee qualified as low-risk auditee?

X Yes ___ No

**II. Findings Relating to the Financial Statements Which Are Required to be Reported in
Accordance with *Generally Accepted Government Auditing Standards*.**

-None-

III. Findings and Questioned Costs for Federal Awards

-None-

KENDALL COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS/CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2022

STATEMENT OF CORRECTIVE ACTION -
CURRENT YEAR DISCLOSURES

-None-

STATEMENT OF CORRECTIVE ACTION -
PRIOR YEAR DISCLOSURES

-None-

KENDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. DEPARTMENT OF TREASURY</u>			
<u>Direct Programs</u>			
Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 2,907,965
Total Direct Programs			<u>2,907,965</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>2,907,965</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<u>Passed Through Texas Health and Human Service Commission</u>			
Cities Readiness Initiative Grant	93.069	HHS000145800001	2,274
Total Passed Through Texas Health and Human Services Commission			<u>2,274</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>2,274</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<u>Direct Programs</u>			
Equitable Sharing Program	16.922	TX1300000	2,393
Total Direct Programs			<u>2,393</u>
<u>Passed Through Texas Office of the Governor</u>			
Victims of Crimes Grant	16.575	2772206	135,160
Violence Against Women Act Justice & Training Prog	16.588	3562704	75,000
Justice Assistance Grant Program	16.738	4210201	75,000
Total Passed Through Texas Office of the Governor			<u>285,160</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>287,553</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 3,197,792</u></u>

KENDALL COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2022

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("the schedule") includes the federal award activity of Kendall County, Texas under programs of the federal government for the year ended September 30, 2022. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Federal and State financial assistance was accounted for in the Governmental Fund types.

Summary of Significant Accounting Policies

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund Types are accounted for using a current financial resources measurement focus. All federal expenditures were accounted for in the General Fund and Special Revenue Funds, components of the Governmental Fund type. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Federal grants are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

The period of availability for federal grant funds for the purpose of outstanding obligations made on or before the ending date of the federal project period extended 30 days beyond the federal project period ending date, in accordance with provisions in the Uniform Guidance.

Indirect Cost Rate

Kendall County, Texas has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



NEFFENDORF & BLOCKER, P.C.

March 16, 2023

Honorable Judge and Commissioners
County of Kendall, Texas
Boerne, TX 78006

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kendall County, Texas for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 31, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kendall County, Texas are described in Note I to the financial statements. GASB Statement No. 87 *Leases* was adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by Kendall County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant accounting estimates.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

TEL: 830 997 3348

EMAIL: info@nb-cpa.com

P.O. Box 874 · 512 S Adams Street, Fredericksburg, TX 78624

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS & TEXAS SOCIETY OF CPAs

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 16, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Kendall County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Kendall County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis; Budgetary Comparison Schedule - General Fund; Budgetary Comparison Schedule – Road and Bridge Fund; Schedule of Changes in Net Pension Liability and Related Ratios and Schedule of Employers Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining Balance Sheet – Nonmajor Governmental Funds; Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds; Combining Statement of Changes in Assets and Liabilities – All Agency Funds; Combining Statement of Net Position – Private Purpose Trust Funds; and Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Private Purpose Trust Funds and the Schedule of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Commissioner's Court and management of the County of Kendall and is not intended to be, and should not be, used by anyone other than these specified parties.

Prior Year Recommendations

Grants Manual

Since the County receives grants fund from both state and federal sources, we recommend the County adopt a grants manual to establish written internal controls and processes over accounting for grants and compliance. The County Auditor's office is in the process of developing a grants manual.

Officials' Accounts

As in prior year audits, balances in the County Clerk account had accumulated over the years without a complete listing of items which comprise the balances being maintained. Again, we recommend that the office mentioned above develop a complete and detailed listing to account for the balances maintained in their bank account. When this is completed, a determination can be made with the assistance from other County Officials, if these balances need to be maintained as is, or if they should be remitted to the County or the State Comptroller or refunded to an individual. The County Clerk's Office has been working to resolve these issues and have made some progress in accounting for the balances in question but the listings are not complete.

Sincerely,

A handwritten signature in blue ink that reads "Neffendorf & Blocker, P.C." in a cursive, stylized font.

Neffendorf & Blocker, P.C.
Fredericksburg, Texas
March 16, 2023



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023 OPEN SESSION	
SUBJECT	Sales Tax Report
DEPARTMENT & PERSON MAKING REQUEST	Treasurer's office Sheryl D'Spain
PHONE # OR EXTENSION #	830-249-9343 ext. 220
TIME NEEDED FOR PRESENTATION	2 minutes
WORDING OF AGENDA ITEM	Presentation and discussion regarding the Sales Tax report
REASON FOR AGENDA ITEM	To report on the portion of sales tax reimbursed from the State Comptroller's office.
IS THERE DOCUMENTATION	Yes, the report is on the County Website under departments, County Treasurer
WHO WILL THIS AFFECT?	Countywide
ADDITIONAL INFORMATION	None



Sheryl D'Spain

Kendall County Treasurer

201 E. San Antonio, Suite 302 • Boerne, TX. 78006

830-249-9343 ext. 220 • Fax 830-249-9340

sheryl.dspain@co.kendall.tx.us

March 27, 2023

TO: Honorable Shane Stolarczyk, County Judge
Honorable Christina Bergmann, Commissioner, Pct. 1
Honorable Andra Wisian, Commissioner, Pct. 2
Honorable Richard Chapman, Commissioner, Pct. 3
Honorable Chad Carpenter, Commissioner, Pct. 4

RE: Comparison report for the collection of sales tax in Kendall County

In March, Kendall County received collections of \$ 430,796.67 for the month of January 2023. This figure is up 11.53% from collections the previous year. Our year-to-date collections are \$ 1,497,095.90 an increase of 13.71% from last year.

A handwritten signature in cursive script, reading "Sheryl D'Spain".

Sheryl D'Spain
Treasurer

Month collection received	Sales tax collection for month	Sales Tax Collection 2022	Sales Tax Collection 2023	% change from 2022	2022 sales tax collections year to date	2023 sales tax collections year to date	% change from 2022
Jan-23	Nov-22	\$ 426,545.06	\$ 468,449.65	9.82%	\$ 426,545.06	\$ 468,449.65	9.82%
Feb-23	Dec-22	\$ 503,758.26	\$ 597,849.58	18.68%	\$ 930,303.32	\$ 1,066,299.23	14.62%
Mar-23	Jan-23	\$ 386,255.14	\$ 430,796.67	11.53%	\$ 1,316,558.46	\$ 1,497,095.90	13.71%
Apr-23	Feb-23	\$ 367,657.91		-100.00%	\$ 1,684,216.37		-100.00%
May-23	Mar-23	\$ 467,330.44		-100.00%	\$ 2,151,546.81		-100.00%
Jun-23	Apr-23	\$ 451,025.12		-100.00%	\$ 2,602,571.93		-100.00%
Jul-23	May-23	\$ 429,389.68		-100.00%	\$ 3,031,961.61		-100.00%
Aug-23	Jun-23	\$ 481,619.27		-100.00%	\$ 3,513,580.88		-100.00%
Sep-23	Jul-23	\$ 444,803.79		-100.00%	\$ 3,958,384.67		-100.00%
Oct-23	Aug-23	\$ 439,562.52		-100.00%	\$ 4,397,947.19		-100.00%
Nov-23	Sep-23	\$ 468,536.50		-100.00%	\$ 4,866,483.69		-100.00%
Dec-23	Oct-23	\$ 443,940.86		-100.00%	\$ 5,310,424.55		-100.00%

Total Sales Tax Revenue in Previous Years

Year	Total Collections	% change from previous year
2022	\$5,310,424.55	11.74%
2021	\$4,752,666.75	14.50%
2020	\$4,154,752.11	8.45%



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Cash Summary at Frost Bank February 2023
DEPARTMENT & PERSON MAKING REQUEST	Sheryl D'Spain Treasurer
PHONE # OR EXTENSION #	830-249-9343 ext. 220
TIME NEEDED FOR PRESENTATION	2 minutes
WORDING OF AGENDA ITEM	Consideration and action regarding the approval of the cash summary at Frost Bank for February 2023
REASON FOR AGENDA ITEM	This report is made in compliance with the provisions of Chapter 114.026 of the Local Government Code, which requires regular reporting of financial transactions for the County funds to the Commissioners Court.
IS THERE DOCUMENTATION	Yes, the report is on the County website under departments, County Treasurer once it is approved by Commissioners Court.
WHO WILL THIS AFFECT?	Countywide
ADDITIONAL INFORMATION	None

KENDALL COUNTY SUMMARY OF CASH BALANCES AT FROST BANK
MONTH ENDING February 28, 2023

	Beg Balance	Receipts (includes Journal Entries and Transfers In)	Disbursements (includes Journal Entries and Transfers Out)	Ending Balance
10-General Fund	\$ 123,137.08	\$ 6,903,705.38	\$ 3,768,886.37	\$ 3,257,956.09
11-Road & Bridge	\$ 684,355.33	\$ 399,050.10	\$ 127,179.68	\$ 956,225.75
13-Courthouse Security	\$ 83,606.50	\$ 3,688.08	\$ 1,110.85	\$ 86,183.73
15-Lateral Road & Bridge	\$ 87,072.51	\$ -	\$ 784.23	\$ 86,288.28
16-Court Reporter Service	\$ 34,874.58	\$ 1,492.97	\$ -	\$ 36,367.55
17-Attorney-Hot Check	\$ -	\$ -	\$ -	\$ -
19-Records Mgmt (County Clerk)	\$ 172,041.13	\$ 6,190.00	\$ 7,291.81	\$ 170,939.32
20-Law Library	\$ 89,252.03	\$ 1,995.00	\$ 1,320.46	\$ 89,926.57
21-Justice Court Technology	\$ 54,513.90	\$ 1,281.29	\$ -	\$ 55,795.19
22-Justice Court Building Security	\$ 38,267.27	\$ 9.50	\$ -	\$ 38,276.77
23-County & District Technology	\$ 22,573.34	\$ 154.42	\$ -	\$ 22,727.76
24-Alternative Dispute Resolution	\$ 3,420.00	\$ 1,010.00	\$ 3,420.00	\$ 1,010.00
25-District Clerk Records Mgmt	\$ 17,651.76	\$ 929.63	\$ -	\$ 18,581.39
26-County Clerk Rec. Archive Fund	\$ 149,403.44	\$ 6,050.00	\$ 1,010.02	\$ 154,443.42
27-Vital Statistics Records	\$ 496.60	\$ 36.00	\$ -	\$ 532.60
28-Pre-Trial Intervention	\$ 25,603.47	\$ 604.00	\$ -	\$ 26,207.47
29-LEOSE Training	\$ 50,896.65	\$ 6,929.16	\$ 540.00	\$ 57,285.81
30-County Jury Fund	\$ 9,998.39	\$ 637.21	\$ -	\$ 10,635.60
31-County Records Mgmt & Pres Fund	\$ 24,285.00	\$ 1,670.00	\$ -	\$ 25,955.00
32-Appellate Judicial System Fund	\$ 980.00	\$ 285.00	\$ 980.00	\$ 285.00
33-Juv Probation-State Grant	\$ 30,264.68	\$ 8,243.93	\$ 26,936.45	\$ 11,572.16
34-Juv Probation Title IV E	\$ -	\$ -	\$ -	\$ -
36-Local Truancy Prev & Diversion	\$ 51,426.39	\$ 1,554.09	\$ -	\$ 52,980.48
37-Court-Initiated Guardianship Fund	\$ 6,690.00	\$ 600.00	\$ -	\$ 7,290.00
41-MVDIT Interest	\$ 24,799.75	\$ 17,540.03	\$ 1,631.96	\$ 40,707.82
42-Election Services Contract Fund	\$ 19,306.76	\$ -	\$ -	\$ 19,306.76
43-Fire Inspection & Permit Fund	\$ 91,883.22	\$ 6,383.78	\$ 20,942.10	\$ 77,324.90
50-Crime Victims Grant	\$ (20,103.85)	\$ 6,253.39	\$ 20,104.78	\$ (33,955.24)
51-VAWA Grant	\$ (40,977.52)	\$ 24,544.36	\$ 15,236.13	\$ (31,669.29)
55-Coronavirus Local Fisc Recvy Fund	\$ -	\$ -	\$ -	\$ -
80-Tobacco Settlement	\$ 69,159.26	\$ -	\$ 476.82	\$ 68,682.44
81-Historical Commission	\$ 7,612.22	\$ -	\$ -	\$ 7,612.22
82-County Donations	\$ 84,858.92	\$ 400.00	\$ -	\$ 85,258.92
84-Abandoned Vehicles	\$ 4,162.75	\$ -	\$ -	\$ 4,162.75
89-Bond Forfeiture Commission	\$ 42,455.07	\$ 3,597.71	\$ -	\$ 46,052.78
93-Texas State Fees	\$ 182,442.19	\$ 54,126.90	\$ -	\$ 236,569.09
CASH BALANCES	\$ 2,226,408.82	\$ 7,458,961.93	\$ 3,997,851.66	\$ 5,687,519.09

KENDALL COUNTY SUMMARY OF CASH BALANCES AT FROST BANK
MONTH ENDING February 28, 2023

Funds	Beg Balance	Receipts (includes Journal Entries and Transfers In)	Disbursements (includes Journal Entries and Transfers Out)	Ending Balance
63-Series 2013 UnLimited Tax Road Bond	\$ 747,753.96	\$ 420,917.95	\$ 1,095,795.75	\$ 72,876.16
65-Series 2016 Limited Tax Gen.Oblig.Bond	\$ 383,238.25	\$ 1,301,938.74	\$ 1,522,000.00	\$ 163,176.99
66-Series 2022 Tax Note	\$ 2,614,615.15	\$ 1,574,503.08	\$ 3,655,290.00	\$ 533,828.23
70-Capital Projects 2022 Tax Note	\$ 446,499.46	\$ 751,612.43	\$ 702,412.88	\$ 495,699.01
85-Local S.O. Forfeiture	\$ 54,844.77	\$ 157.90	\$ -	\$ 55,002.67
87-Federal S.O. Forfeiture	\$ 77,731.04	\$ 223.72	\$ 339.07	\$ 77,615.69
88-CDA Asset Forfeiture	\$ 91,428.52	\$ 3,653.09	\$ -	\$ 95,081.61
90-Trust Account	\$ 4,109,825.79	\$ 21,153.59	\$ 0.08	\$ 4,130,979.30
96-Public Grants *	\$ (4,424.41)	\$ -	\$ 2,770.00	\$ (7,194.41)
CASH BALANCES	\$ 8,521,512.53	\$ 4,074,160.50	\$ 6,978,607.78	\$ 5,617,065.25
*Waiting on Grant Funds for Fund 96				

Cash Summary report prepared by the Treasurer

Sheryl Spain

Date:

3/15/23

Cash summary Report examined and approved by the Auditor's office

Pamela Soper

Date:

3/15/23



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Operations Monthly Report
DEPARTMENT & PERSON MAKING REQUEST	Kendall County Road & Bridge; Operations Jean Maxwell Operations Manager
PHONE # OR EXTENSION #	830-249-9343 ext. 652
TIME NEEDED FOR PRESENTATION	3 Minutes
WORDING OF AGENDA ITEM	Presentation and discussion of Road and Bridge operations for February 2023
REASON FOR AGENDA ITEM	Operations Monthly Report
IS THERE DOCUMENTATION	Yes
WHO WILL THIS AFFECT?	County Wide
ADDITIONAL INFORMATION	None

Kendall County Operations February 2023 Report

Precinct	Address #	Street	Location Description	Activity	Notes	Task ID	Date
1		UPPER BALCONES RD	@ 4.05 Miles	Collect Data	Collect Data On Sign	57743	2/6/2023
1		UPPER BALCONES RD	@ 4.05 Miles	Collect Data	Collect Data On Sign	57744	2/6/2023
1		UPPER BALCONES RD	@ 4.05 Miles	Collect Data	Collect Data On Sign	57745	2/6/2023
1		UPPER BALCONES RD	@ 4.05 Miles	Collect Data	Collect Data On Sign	57742	2/6/2023
1		UPPER BALCONES RD	@ 3.94 Miles	Replace Sign	Replace Cattle Guard Sign	57741	2/6/2023

Kendall County Operations February 2023 Report

Precinct	Address #	Street	Location Description	Activity	Notes	Task ID	Date
2	229	ROLLING VIEW DR	Fabricate @ Shop	Fabricate	Fabricate Address Plate	57778	2/14/2023
2	393	KREUTZBERG RD	@ 3.8 Miles	Object Marker Replace	Replace Two Object Markers	57733	2/3/2023
2		JOE KLAR RD	@ .6 Miles	Repair Sign	Repair School Bus Sign	57731	2/3/2023
2		SUNRISE DR	@ .04 Miles	Repair Sign	Repair No Outlet Sign	57732	2/3/2023

Kendall County Operations February 2023 Report

Precinct	Address #	Street	Location Description	Activity	Notes	Task ID	Date
3	110	SEEWALD RD	Fabricate @ Shop	Fabricate	Fabricate Address Plate	57767	2/9/2023
3		SISTERDALE LINDENDALE RD	Fabricate @ Shop	Fabricate	Fabricate Street Name Sign	57763	2/9/2023
3	45	LANGBEIN RD	Fabricate @ Shop	Fabricate	Fabricate Address Plate	57772	2/14/2023
3	827	WATERSTONE PKWY	Fabricate @ Shop	Fabricate	Fabricate Address Plate	57765	2/9/2023
3	106	EVANS DR	Fabricate @ Shop	Fabricate	Fabricate Address Plate	57760	2/7/2023
3	105	WILD CHERRY LN	@ .01 Miles	Replace Sign	Replace Street Name Sign	57737	2/3/2023
3		SISTERDALE LINDENDALE RD	@ .01 Miles	Install Sign	Install Street Name Sign	57777	2/14/2023
3	1	SEEWALD RD	@ .01 Miles	Replace Sign	Replace Street Name Sign	57736	2/3/2023
3	108	HIDDEN LAKE DR	Fabricate @ Shop	Fabricate	Fabricate Address Plate	57764	2/9/2023

Kendall County Operations February 2023 Report

Precinct	Address #	Street	Location Description	Activity	Notes	Task ID	Date
4		FM 289	ate @ Shop For Animal Cc	Fabricate	Fabricate In Case Of Emergency Sign	57757	2/7/2023
4		UPPER CIBOLO CREEK RD	Fabricate @ Shop	Fabricate	Fabricate Stream Crossing Signs	57756	2/7/2023
4	118	SONDERLAND PASS	Fabricated @ Shop	Fabricate	Fabricate Address Plate	57771	2/9/2023
4	109	SEVENTH ST	Fabricate @ Shop/109B	Fabricate	Fabricate Address Plate	57769	2/9/2023
4	3	RUST RD	@ .01 Miles	Fabricate and Install	Fabricate & Install Street Name Sign	57738	2/6/2023
4		SPARKLING SPRINGS SUBSIVISION	Entire Area	Inspect	Inspect Subdivision For Issues	57740	2/6/2023
4		SCHMIDT LN	@ .92 Miles	Install	Install Reflective Tape On Fence Post	57811	2/14/2023
4	1175	N MAIN ST	@ Boerne EMS	Install	Install No Parking Signs	57758	2/7/2023
4		UPPER CIBOLO CREEK RD	@ .03 Miles	Install Sign	Installed Stream Xing Sign	57761	2/8/2023
4		WALNUT GROVE ROAD N	@ .12 Miles	Install Sign	Install Left Turn Sign	57781	2/14/2023
4	205	SADDLE WOOD TRL	@ .54 Miles	Object Marker Repair	Repair Object Marker	57812	2/14/2023
4	81	UPPER CIBOLO CREEK RD	@ 1.4 Miles	Object Marker Replace	Replace Object Marker	57739	2/6/2023
4		UPPER CIBOLO CREEK RD	@ .06 Miles	Remove Sign	Remove Rd May Flood Sign	57762	2/8/2023
4		RIVER OAKS RD	@ .32 Miles	Repair Sign	Repair Chevron	57847	2/14/2023
4		HEIN RD	@ 1.49 Miles	Repair Sign	Repair Load Zoned Bridge Sign	57820	2/14/2023
4		OLEANDER RD	@ .31 Miles	Replace Sign	Replace Barricade Boards	57846	2/14/2023
4	1	WASP CREEK RD	@ .01 Miles	Replace Sign	Replace Street Name Sign	57735	2/3/2023
4		CRAVEY RD	@ 1.71 Miles	Replace Support	Replace One Lane Bridge Sign Pole	57734	2/3/2023
4		RIVER OAKS RD	@ .6 Miles	Trim Brush	Trim Brush Away From Sign	57819	2/14/2023



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Road & Bridge Monthly Report
DEPARTMENT & PERSON MAKING REQUEST	Road and Bridge: Don L Evans, Road Supervisor
PHONE # OR EXTENSION #	830-249-9343 ext. 656
TIME NEEDED FOR PRESENTATION	5 Minutes
WORDING OF AGENDA ITEM	Presentation and discussion of Road and Bridge road work for February 2023
REASON FOR AGENDA ITEM	Report Progress of Road Work
IS THERE DOCUMENTATION	Yes
WHO WILL THIS AFFECT?	County-wide progress report
ADDITIONAL INFORMATION	None

Kendall County Road Bridge February 2023 Report

Precinct	Address	Street	Location	Activity	Notes	Task ID	Date
1	335	UPPER BALCONES RD	To Dodge Rd.	Contract Services	Pot Hole Repair	57842	2/28/2023
1	335	BALCONES RD	To County Line	Contract Services	Pot Hole Repair	57841	2/27/2023
1	201	E SAN ANTONIO AVE	Courthouse	Facility	Brush Removal	57699	2/22/2023
1	114	ROSEWOOD AVE	Courthouse Parking	Facility	Blade Base	57629	2/10/2023
1	114	ROSEWOOD AVE	Courthouse Parking	Facility	Ballard's	57623	2/13/2023
1		ROSEWOOD AVE	Courthouse Parking	Facility	Blade Base	57568	2/7/2023
1	114	ROSEWOOD AVE	Courthouse Parking	Facility	Blade Base	57602	2/9/2023
1	114	ROSEWOOD AVE	Courthouse Parking	Facility	Tree Removal	57759	2/27/2023
1		VARIOUS ROADS		Storm Related	Brush Removal	57609	2/6/2023
1	526	DEEP HOLLOW SUBDIVISION	All Roads	Storm Related	Brush Removal	57789	2/20/2023
1		SKYVIEW ACRES SUB	Various Roads	Storm Related	Brush Removal	57786	2/14/2023
1		SKYVIEW ACRES SUB	Various Roads	Storm Related	Brush Removal	57788	2/17/2023
1			All Roads	Storm Related	Debris	57533	2/3/2023
1		DODGE RD	& Whitworth Rd,	Storm Related	Brush Removal	57785	2/13/2023
1		SKYVIEW ACRES SUB	Various Roads	Storm Related	Brush Removal	57787	2/16/2023

Kendall County Road Bridge February 2023 Report

Precinct	Address	Street	Location	Activity	Notes	Task ID	Date
2		KREUTZBERG RD	#101 - #227	Cleaning and Debris	Pick up Litter	57783	2/27/2023
2	202	CHARGER BLVD	Brush Site	Non Road and Bridge	Grind Brush	57571	2/7/2023
2	202	CHARGER BLVD	Brush Site	Non Road and Bridge	Grind Brush	57696	2/22/2023
2	202	CHARGER BLVD	Brush Site	Non Road and Bridge	Grind Brush	57618	2/13/2023
2	202	CHARGER BLVD	Brush Site	Non Road and Bridge	Grind Brush	57550	2/6/2023
2	202	CHARGER BLVD	Brush Site	Non Road and Bridge	Grind Brush	57633	2/13/2023
2	202	CHARGER BLVD	Brush Site	Non Road and Bridge	Grind Brush	57688	2/20/2023
2	202	CHARGER BLVD	Brush Site	Non Road and Bridge	Grind Brush	57692	2/16/2023
2	202	CHARGER BLVD	Brush Site	Non Road and Bridge	Grind Brush	57639	2/15/2023
2		RUST LN	0 to 1 Mile	Storm Related	Brush Removal	57747	2/27/2023
2	2	RUST LN	0 to End	Storm Related	Brush Removal	57700	2/22/2023
2			All Roads	Storm Related	Check Roads for Debris	57534	2/3/2023
2		SKYLIGHT TRL	0 to End	Storm Related	Brush Removal	57709	2/22/2023
2		RIVER RD		Storm Related	Brush Removal	57614	2/10/2023
2		VARIOUS ROADS		Storm Related	Brush Removal	57612	2/9/2023
2	15	LOS INDIOS RD	0 to End	Storm Related	Brush Removal	57698	2/22/2023
2		VARIOUS ROADS		Storm Related	Brush Removal	57610	2/6/2023

Kendall County Road Bridge February 2023 Report

Precinct	Address	Street	Location	Activity	Notes	Task ID	Date
3		N WALNUT WAY	#320 - #324	Concrete	Pot Hole Repair	57646	2/7/2023
3		WALNUT WAY	#807 to #905	Contract Services	Pot Hole Repair	57659	2/13/2023
3	101	WALNUT WAY	#705 - #707	Contract Services	Pot Hole Repair	57658	2/10/2023
3		COUNTRY COR	#102 to #107	Contract Services	Pot Hole Repair	57656	2/9/2023
3		N WALNUT WAY	#706 - #707	Contract Services	Pot Hole Repair	57655	2/9/2023
3	308	N WALNUT WAY		Contract Services	Pot Hole Repair	57644	2/6/2023
3	101	VALLEY VIEW SPUR		Contract Services	Pot Hole Repair	57657	2/10/2023
3	314	N WALNUT WAY		Contract Services	Pot Hole Repair	57647	2/17/2023
3		WALNUT GROVE RD	#241 - #234	Contract Services	Pot Hole Repair	57643	2/6/2023
3	104	SCENIC VW		Contract Services	Pot Hole Repair	57654	2/9/2023
3	104	WOODY WAY		Contract Services	Pot Hole Repair	57653	2/9/2023
3		TIMBER TRL	#105 - #120	Contract Services	Pot Hole Repair	57648	2/7/2023
3	312	N WALNUT WAY		Contract Services	Pot Hole Repair	57645	2/6/2023
3	118	RIVER VIEW		Maintenance	Driveway Work	57621	2/13/2023
3	51	SISTERDALE LINDENDALE RD		New Construction	Drainage Structure	57640	2/15/2023
3	51	SISTERDALE LINDENDALE RD		New Construction	Temporary Signage	57751	2/23/2023
3	51	SISTERDALE LINDENDALE RD		New Construction	Drainage Structure	57693	2/21/2023
3	51	SISTERDALE LINDENDALE RD		New Construction	Drainage Structure	57697	2/22/2023
3	51	SISTERDALE LINDENDALE RD		New Construction	Drainage Structure	57638	2/16/2023
3	51	SISTERDALE LINDENDALE RD		New Construction	Equipment Staging	57613	2/14/2023
3	2129	JONES CEMETERY RD		Road Structure	Clean Cattle Guard	57630	2/10/2023
3	532	E STATE HIGHWAY 46		Road Structure	Fence Work	57622	2/13/2023
3	385	LUX RANCH RD		Storm Related	Brush Removal	57631	2/10/2023
3			All Roads	Storm Related	Check Roads for Debris	57535	2/3/2023
3	707	CRABAPPLE RD		Storm Related	Debris Removal	57549	2/6/2023
3	385	LUX RANCH RD		Storm Related	Debris Removal	57601	2/9/2023
3	438	OLD BLANCO RD		Storm Related	Debris Removal	57599	2/7/2023
3	336	OLD BLANCO RD		Storm Related	Brush Removal	57661	2/17/2023
3	438	OLD BLANCO RD		Storm Related	Debris Removal	57605	2/9/2023

Kendall County Road Bridge February 2023 Report

Precinct	Address	Street	Location	Activity	Notes	Task ID	Date
4		WARING WELFARE RD	@ 3.75 Miles	Bridge	Bridge Structure	57766	2/27/2023
4		WARING WELFARE RD	@ 3.75 Miles	Bridge	Bridge Structure	57730	2/24/2023
4		HIGH ST	@ .1 Miles	Brush	Tree Removal	57634	2/15/2023
4	333	TURKEY KNOB RD		Cleaning and Debris	Removal of Objects	57711	2/23/2023
4	317	TURKEY KNOB RD		Cleaning and Debris	Debris Removal	57710	2/23/2023
4		ALAMO RD	@ Ulmus Rd.	Contract Services	Pot Hole Repair	57714	2/17/2023
4		OLD NUMBER 9 HWY	#101 - #122	Contract Services	Pot Hole Repair	57717	2/17/2023
4		HIGH ST	@ Hwy 27	Contract Services	Pot Hole Repair	57719	2/21/2023
4		ULMUS RD	#102 to #106	Contract Services	Pot Hole Repair	57718	2/20/2023
4		ALAMO RD	#605 _ #607	Contract Services	Pot Hole Repair	57716	2/17/2023
4		BLUE RDG	@ Hwy 87	Contract Services	Pot Hole Repair	57722	2/21/2023
4		OLD NUMBER 9 HWY	#116 - #444	Contract Services	Pot Hole Repair	57713	2/16/2023
4	102	ALAMO RD		Contract Services	Pot Hole Repair	57715	2/17/2023
4	712	SOUTH ST		Contract Services	Pot Hole Repair	57721	2/21/2023
4		AMBER DR	@ FM 473	Contract Services	Pot Hole Repair	57720	2/21/2023
4		ALAMO RD	#710 to #714	Contract Services	Pot Hole Repair	57712	2/16/2023
4	3	OLD COMFORT RD	R&B Yard	County Road and Bridge	Yard Maint.	57603	2/8/2023
4	3	OLD COMFORT RD	R&B Yard	County Road and Bridge	Testing	57598	2/8/2023
4	3	OLD COMFORT RD	R&B Yard	County Road and Bridge	Pick Up Material	57594	2/8/2023
4	3	OLD COMFORT RD	R&B Yard	County Road and Bridge	Receive Materials	57695	2/23/2023
4	3	OLD COMFORT RD	R&B Yard	County Road and Bridge	Yard Maint.	57635	2/15/2023
4	716	FM 289	Ring Mtn.	Facility	Haul Mulch	57620	2/13/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Cut Sub Grade	57628	2/9/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Cut Sub Grade	57619	2/13/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Work Subgrade	57791	2/28/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Cut Sub Grade	57558	2/6/2023
4	1175	N MAIN ST	EMS Parking	Facility	Shot Grade/Lay Base	57707	2/24/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Lay Base	57660	2/17/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Cut Sub Grade	57632	2/14/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Shot Grade/Lay Base	57706	2/23/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Lay Base & Roll	57750	2/27/2023
4		N MAIN ST	EMS Parking Lot	Facility	Add Base	57626	2/15/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Cut Sub Grade	57570	2/7/2023

Kendall County Road Bridge February 2023 Report

4	648	FM 289		Facility	Spread Mulch	57690	2/22/2023
4	648	FM 289	4-H Center	Facility	Haul Mulch	57662	2/17/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Work Sub Grade	57627	2/6/2023
4	648	FM 289	4-H Center	Facility	Haul Mulch	57642	2/16/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Lay Base & Roll	57782	2/27/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Lay Base & Roll	57749	2/24/2023
4	1175	N MAIN ST	EMS Parking Lot	Facility	Lay Base	57641	2/16/2023
4		PECAN PKWY	0 to 1.06 Miles	Maintenance	Edge of Pavement	57784	2/27/2023
4		WALNUT GROVE ROAD N	0 to 1.56 Miles	Maintenance	Edge Of Pavement	57768	2/27/2023
4	44	SPANISH PASS RD	Solid Waste	Non Road and Bridge	Assist Other Agency	57569	2/7/2023
4	42	SPANISH PASS RD	Solid Waste	Non Road and Bridge	Haul Recycling	57694	2/21/2023
4	28	FM 473	Solid Waste	Non Road and Bridge	Assist Other Agency	57748	2/25/2023
4		DEER RD	.3 to .6 Miles	Storm Related	Debris Removal	57567	2/3/2023
4		OLD #9 HWY	8.0 to 9.1 Miles	Storm Related	Debris Removal	57543	2/2/2023
4		SPRING RD	.2 to .6 Miles	Storm Related	Debris Removal	57560	2/3/2023
4		VARIOUS ROADS		Storm Related	Brush Removal	57611	2/7/2023
4		VARIOUS ROADS		Storm Related	Check Roads for Debris	57600	2/8/2023
4		ALAMO RD	.1 to .5 Miles	Storm Related	Debris Removal	57552	2/3/2023
4		KENDALL OAKS DR	@ .6 Miles	Storm Related	Debris Removal	57545	2/1/2023
4		OLD #9 HWY	8.0 to 9.1 Miles	Storm Related	Debris Removal	57557	2/3/2023
4		WALNUT RD	.2 to .4 Miles	Storm Related	Debris Removal	57559	2/3/2023
4			All Roads	Storm Related	Check Roads for Debris	57536	2/3/2023
			Cooper Equip./SA	County Road and Bridge	Training	57708	2/23/2023



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	April is Child Abuse Prevention Month
DEPARTMENT & PERSON MAKING REQUEST	Shane Stolarczyk, County Judge Deborah Owens, Kendall County Child Services Board President
PHONE # OR EXTENSION #	830-249-9343 ext. 212
TIME NEEDED FOR PRESENTATION	3 minutes
WORDING OF AGENDA ITEM	Consideration and action on proclaiming April 2023 as Child Abuse Prevention Month in Kendall County.
REASON FOR AGENDA ITEM	To bring awareness and promote prevention of child abuse.
WHO WILL THIS AFFECT?	Countywide
ADDITIONAL INFORMATION	None

Proclamation: April is Child Abuse Prevention Month

There is a consensus across the country that it is necessary to build strong prevention systems as part of a robust family well-being system that not only supports families when they are in a crisis but is intentional in supporting families before they are in crisis. The universal challenges faced over the past three years have compounded the struggles children and families in our communities were already facing and heighten the urgency for us to consider what a robust family well-being system in Kendall County could and should look like.

In Kendall County, we believe that children thrive in safe, stable, nurturing families, within their own communities. Through establishing partnerships with families that capitalize on the collective strengths of parents and their children we can build strong, healthy families and resilient communities where children can thrive. Sadly, child maltreatment is still a significant public health issue. Communities that lack accessible supports and resources and are disproportionately affected by poverty can experience increased risk factors that lead to child abuse and neglect. Despite the complex factors that can lead to child maltreatment, it can be prevented.

Each year, the month of April is dedicated to recognizing the critical work being done across our great state to meet families upstream, before a crisis occurs, and offer them accessible lifelines that mitigate the challenges they face. Child abuse prevention occurs every day through the diligent work and tireless advocacy undertaken by Kendall County families, friends, neighbors, houses of faith, advocacy groups, nonprofit organizations, schools, health-care providers, social workers, and government agencies to support children and families in every community.

Child abuse prevention cannot be tasked to one community, agency, or system. Behind many families that succeeded on their own is a strong community that provided a way for the family to meet their needs. We must all work together to strengthen our communities and build localized supports that are accessible, contribute to the well-being of the entire community, and keep children and families safe and together. I encourage everyone to learn more about the many aspects of our communities working hard to create positive, healthy environments for the future leaders of our great state and nation. Together, we can create a brighter future for children, families, and communities in Kendall County and ensure tomorrows leaders have the support they need to thrive and reach their potential.

Therefore, I, SHANE STOLARCZYK, HONORABLE KENDALL COUNTY JUDGE, do hereby proclaim April 2023 to be Child Abuse Prevention Month in Kendall County, and urge the appropriate recognition whereof.

In official recognition whereof, I hereby affix my signature this the _____ day of March 2023.

Shane Stolarczyk

County Judge



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Burn Ban
DEPARTMENT & PERSON MAKING REQUEST	Shane Stolarczyk, County Judge Jeffery Fincke, Fire Marshal
PHONE # OR EXTENSION #	830-249-9343
TIME NEEDED FOR PRESENTATION	3 minutes
WORDING OF AGENDA ITEM	Consideration and action on the burn ban (Authority Section 352.081, Local Government Code)
REASON FOR AGENDA ITEM	To determine whether or not there is a need for a ban on burning
WHO WILL THIS AFFECT?	Countywide
ADDITIONAL INFORMATION	BURN BAN was <u>reinstated</u> February 27, 2023 at 12:00 p.m. by a Commissioners Court order which will expire on Sunday, May 28, 2023.



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Issuance of General Obligation Bond
DEPARTMENT & PERSON MAKING REQUEST	County Auditor's Office Corinna Speer, County Auditor
PHONE # OR EXTENSION #	830-249-9343 ext. 240
TIME NEEDED FOR PRESENTATION	15 minutes
WORDING OF AGENDA ITEM	Consideration and action on directing the County Auditor, Financial Advisor, and Bond Counsel to move forward with the issuance of the County's General Obligation Bond approved by the voters on November 8, 2022 regarding Proposition A
REASON FOR AGENDA ITEM	Required action to proceed with the issuance of the bond.
IS THERE DOCUMENTATION	No
WHO WILL THIS AFFECT?	General Public
ADDITIONAL INFORMATION	None



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Pre-Trial Services 2022 Annual Report
DEPARTMENT & PERSON MAKING REQUEST	Pre-Trial Services-Erica O'Neil, Director
PHONE # OR EXTENSION #	830-249-9343 ext. 171
TIME NEEDED FOR PRESENTATION	15 minutes
WORDING OF AGENDA ITEM	Presentation and discussion as to Pre-Trial Services 2022 Annual Report
REASON FOR AGENDA ITEM	Per CCP 17.42 Sec 6(a) Not later than April 1 of each year, a personal bond office established under this article shall submit to the commissioners court or district and county judges that established the office an annual report containing information about the operations of the office during the preceding year.
WHO WILL THIS AFFECT?	None
ADDITIONAL INFORMATION	None



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Purchase of a truck for the County Facilities Manager
DEPARTMENT & PERSON MAKING REQUEST	Robert Kinsey, Facilities Manager
PHONE # OR EXTENSION #	830-249-9343 ext.380
TIME NEEDED FOR PRESENTATION	5 minutes
WORDING OF AGENDA ITEM	Consideration and action concerning the purchase of a vehicle for the County Facilities Manager
REASON FOR AGENDA ITEM	Driving personal car on county business.
IS THERE DOCUMENTATION	No
WHO WILL THIS AFFECT?	Facilities manager
ADDITIONAL INFORMATION	None



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Revised order regulating food establishments in Kendall County
DEPARTMENT & PERSON MAKING REQUEST	Brenda Bell, Health Inspector / Nicole Bishop, CDA and Acting General Counsel
PHONE # OR EXTENSION #	830-249-9353 ext.214
TIME NEEDED FOR PRESENTATION	5 minutes
WORDING OF AGENDA ITEM	Consideration and action to amend the January 1, 2020 Order regulating food establishments in Kendall County pursuant to Chapter 437, Texas Health and Safety Code. This item is to update dates and fees reflected in the order
REASON FOR AGENDA ITEM	Proposed Order (Note: The proposed order is subject to revision by the Commissioners Court prior to adoption.)
WHO WILL THIS AFFECT?	All food establishments operating in Kendall County including those establishments in the City of Boerne.
ADDITIONAL INFORMATION	None

**STATE OF TEXAS
KENDALL COUNTY**

**AMENDED ORDER REGARDING THE REGULATION OF FOOD ESTABLISHMENTS INCLUDING
FOOD SERVICE ESTABLISHMENTS, RETAIL FOOD STORES, MOBILE FOOD UNITS,
TEMPORARY FOOD ESTABLISHMENTS AND ROADSIDE FOOD VENDORS**

WHEREAS, pursuant to Chapter 437, Texas Health and Safety Code, counties have authority to enforce state laws and rules concerning food service establishments, retail food stores, mobile food units, and roadside food vendors; and

WHEREAS, pursuant to Section 437.003, Texas Health and Safety Code, the Commissioners Court has the authority to require food service establishments, retail food stores, mobile food units, and roadside food vendors in the unincorporated area of the county, including areas in the ETJ of a municipality to obtain a permit from the county; and

WHEREAS, pursuant to Section 437.0057, Texas Health and Safety Code, counties may require certification under Subchapter D, Chapter 438, Texas Health and Safety Code, for each food handler who is employed by a food service establishment in which food is prepared on-site for sale to the public and which holds a permit issued by the county; and

WHEREAS, pursuant to Section 437.0076, Texas Health and Safety Code, counties may require each fixed or mobile location retail establishment in which food is prepared on-site for sale to the public and which holds a permit issued by the county to employ a food manager certified under Subchapter G, Chapter 438, Texas Health and Safety Code; and

WHEREAS, pursuant to Section 437.012, Texas Health and Safety Code, counties may require the payment of a fee for issuing or renewing a permit issued under Chapter 437, Texas Health and Safety Code, subject to the provisions and limitations set out therein; and

WHEREAS, pursuant to Section 437.0185, Texas Health and Safety Code, the Commissioners Court may impose an administrative fee on a person the county requires to hold a permit issued under Chapter 437, Texas Health and Safety Code, if the person violates the provisions of Chapter 437, Texas Health and Safety Code, or a rule or order adopted under such chapter, such fee not to exceed \$500 per day, with each day that a violation continues or occurs being a separate violation for the purposes of imposing a penalty; and

WHEREAS, previous orders adopted by the Commissioners Court require amendments in order to remain current with state laws and rules; and

WHEREAS, the fees contained within this Order were approved by the Commissioners Court on March 27, 2023, and became effective March 27, 2023.

NOW THEREFORE, the following **ORDER** is adopted and effective the 27th day of March 2023.

Section 1. Enforcement of State Law and Rules and Definitions:

- A. Kendall County adopts the provisions of Chapter 437, Texas Health and Safety Code, as applicable to counties, and the "TEXAS FOOD ESTABLISHMENT RULES" adopted by the State of Texas as published in 25 TAC 228.
- B. As used in this Order:
 - (1) The words "authorized agent or employee" mean the employees or agents of Kendall County.
 - (2) The words "foodborne illness" mean an in episode which two (2) or more persons experience a similar illness, usually gastrointestinal in nature, after ingestion of a common food and epidemiological analysis implicates the food as the source of the illness.
 - (3) The words "food establishment" mean a food service establishment, a retail food store, a temporary food establishment, a mobile food unit, and/or a roadside-food vendor.
 - (4) The words "food manager" mean an individual who conducts, manages, or operates a food establishment.
 - (5) The words "food handler" mean any employee working at a food establishment who cooks, prepares, packages, or un-packages food, or who serves food to the consumer.
 - (6) The words "regulatory authority" mean the Kendall County Commissioners Court and officers or employees of Kendall County acting under the authority of the Commissioners Court.
 - (7) The words "state laws and rules" mean the state laws contained in Chapter 437, Texas Health and Safety Code and the rules contained in 25 Texas Administrative Code Chapter 228.
 - (8) The words "supervisory personnel" mean individuals having supervisory responsibilities and any other person working in a food establishment who is in charge of food preparation service.

Section 2. Permits Required and Exemptions:

- A. A person may not operate a food establishment in the unincorporated areas of Kendall County, including areas located within the extra-territorial jurisdiction ("ETJ") of a municipality, without a permit issued by the county. Permits are not transferable from one entity or person to another entity or person, or from one location to another location, except as otherwise permitted by this Order. A valid and current permit must be posted in or on every food establishment regulated by this Order.
- B. A food establishment operated solely by a nonprofit organization is exempt from the permitting requirements of this Order, but is not exempt from compliance with state laws and rules. The regulatory authority may require any information necessary to determine whether an organization is a nonprofit organization for purposes of this exemption.
- C. A bed and breakfast establishment with seven or fewer rooms for rent that serves only breakfast to its overnight guests is not a food establishment for purposes of this Order. Any other bed and breakfast is a food establishment and shall follow the applicable state laws and rules and must obtain a permit under this Order.

Section 3. Application for Permit and Applicable Fees:

- A. Any person desiring to operate a food establishment in Kendall County shall make written application for a permit on forms provided by the regulatory authority. The application must contain the name and address of each applicant, the location and type of the proposed food,

establishment, the square footage of the establishment, and any other pertinent information required by the regulatory authority, and be signed by each applicant. One (1) food permit shall be issued for one (1) location, even if the establishment is a combination of a food establishment and a retail food store. An incomplete application will not be accepted. Failure to provide all required information, or falsifying information required may result in denial or revocation of the permit. Renewal of permits is required on an annual basis and the same information is required for renewal of a permit as for an initial permit.

- B. Prior to the approval of an initial permit, the regulatory authority shall inspect the proposed food establishment to determine compliance with state laws and rules. A food establishment that does not comply with state laws and rules shall be denied a permit. If the inspection indicates that the proposed food establishment complies with the requirements of this Order, and has paid the required fee, the regulatory authority shall issue a food permit.
- C. A permit is valid for one year and must be renewed annually. A permit shall begin on January 1 of each year and expire on December 31 each year at which time the permit must be renewed. Temporary food service permits for outdoor events shall be valid only for the duration of the event and temporary food service permits for indoor events shall be valid for four (4) days from the date of issuance. Food permits which have been issued after January 1 of the current year shall be valid through December 31 of the current year and must be renewed prior to January 1 of the succeeding year. Temporary permits issued during the current year and prior to the effective date of this Order, shall be valid through the effective date on the permit.
- D. The following fee schedule applies to permits issued under this Order:

<u>Gross Annual Income of Food Establishment</u>	<u>Fee</u>
\$0.00 - \$24,999.99	\$125.00
\$25,000.00 - \$49,999.99	\$175.00
\$50,000.00 - \$99,999.99	\$250.00
\$100,000.00 - \$199,999.99	\$300.00
\$200,000.00 - \$399,999.99	\$400.00
\$400,000.00 - \$649,999.99	\$500.00
\$650,000.00 or more	\$600.00

<u>Fees - Other Food Establishments/Late Charges</u>	
Re-inspection	\$ 50.00
Mobile Vendors	\$150.00
Day Care Center	\$125.00
Late Fee Assessment	\$ 5.00 per day
Foster Homes Inspection Fee	\$ 50.00
Hotel/Motels (providing breakfast for guest only)	\$125.00
New Establishments	\$125.00
Temporary Events	\$ 25.00

(Note: Fee for Temporary Events shall be paid before event)

Nonprofit organizations are exempt from paying fees but must comply with state law, rules and applicable provisions of this Order.

Section 4. Review of Plans:

Whenever a food establishment is constructed or extensively remodeled and whenever an existing structure is converted for use as a food establishment, plans and specifications for such construction, remodeling or conversion shall be submitted to the regulatory authority for review before work is begun.

Extensive remodeling means that twenty percent (20%) or greater of the area of the food establishment is to be remodeled. The plans and specifications shall indicate the proposed layout, equipment arrangement, mechanical plans and construction materials of work areas, and the type and model of proposed fixed equipment and facilities. The plans and specifications shall be approved by the regulatory authority if they meet the requirements of state law and rules. The approved plans and specifications must be followed in the construction, remodeling or conversion. Failure to follow approved plans and specifications will result in a permit being denied, suspended, or revoked.

Section 5. Enforcement of Order, State Law and Rules:

A. Denial of Permit Application, Suspension or Revocation of Existing Permit:

- (1) The regulatory authority may, after giving notice and providing an opportunity for hearing, deny issuance of a permit, or suspend or revoke a permit for failure to be in compliance with this Order, any violation of this Order or for any violation of the state law or rules.
- (2) Notice for the denial of the issuance of a permit or the suspension or revocation of a permit shall be in writing and mailed by first class mail, certified mail, return receipt requested, to the permit holder or applicant at the address as shown on the current permit, application for permit, or application for permit renewal. The reason for the denial, suspension, or revocation shall be stated in the notice. The permit holder or applicant shall have ten (10) business days from the receipt of the notice to request a hearing to appeal the denial, suspension, or revocation of the permit. The request shall be in writing, addressed to the County Judge, and hand delivered to the office of the County Judge or mailed by first class mail, certified mail, return receipt requested to: "County Judge, Kendall County, Texas, Kendall County Courthouse, 201 East San Antonio, Boerne, Texas 78006". If no request for hearing is received by the regulatory authority within ten (10) business days of receipt of the notice by the permit holder or applicant; the regulatory authority may take the proposed action without a hearing. (Note: The procedure for the conduct of a hearing will be provided to the appealing permit holder or applicant by the regulatory authority within five (5) business days following receipt of the request for a hearing.)

B. Immediate Suspension of Food Permit:

- (1) The regulatory authority may, without advance notice or hearing, immediately suspend a food permit if the holder of the permit does not comply with the requirements of this Order, or if the operation of the subject food establishment does not comply with the requirements of state law or rules, **and** if, in the determination of the regulatory authority, the violation creates an immediate threat to the health and safety of the public. Suspension of the food permit is effective upon service of notice, which may be given orally or in writing by the regulatory authority to the permit holder or to officers or employees of the permit holder on the premises of the subject food establishment. When a food permit is suspended, food service operations at the subject food establishment shall cease immediately and shall not be resumed until authorized by the regulatory authority or other competent authority.
- (2) If the condition that results in the immediate suspension of a food permit is not corrected within twenty-four (24) hours of the effective time of the suspension to the satisfaction of the regulatory authority, and the permit holder desires to appeal the suspension, the permit holder shall have five (5) business days from the receipt of the notice to request a hearing to appeal the suspension of the permit. The request shall be in writing, addressed to the County Judge, and hand delivered to the office of the County Judge or mailed by first class mail, certified mail, return receipt requested to: "County Judge, Kendall County, Texas, Kendall County Courthouse, 201 East San Antonio, Boerne, Texas 78006". If no request for hearing is received by the regulatory authority within five (5) business days of receipt

of the notice by the permit holder or applicant, and the condition that results in the suspension is not corrected to the satisfaction of the regulatory authority, the subject permit shall remain suspended until the condition resulting in the suspension is corrected to the satisfaction of the regulatory authority. (Note: The procedure for the conduct of a hearing will be provided to the appealing permit holder by the regulatory authority within five (5) business days following receipt of the request for a hearing.) The regulatory authority may terminate the suspension of the permit at any time if the reason for suspension of the permit no longer exists.

C. Administrative Penalty:

- (1) The regulatory authority may impose an administrative penalty on a permit holder if the permit holder violates this Order or state law or rules. The penalty may not exceed \$500 per day and each day that a violation occurs or continues is a separate violation for the purpose of imposing a penalty.
- (2) The amount of the penalty shall be based on: (a) the seriousness of the violation; (b) the history of prior violations by the permit holder; (c) efforts to correct the violation by the permit holder; and (d) any other matter that justice may require. Enforcement of the penalty may be stayed during the time the imposition of the penalty is under judicial review in accordance with the provisions set out in Section 437.0185, Texas Health and Safety Code.

D. Criminal Penalty:

- (1) A person commits an offense if the person operates a food service establishment, retail food store, mobile food unit, or roadside food vendor without a permit required by the regulatory authority.
- (2) An offense is a Class C misdemeanor. Each day on which a violation occurs constitutes a separate offense.

- E. Injunction: The Criminal District Attorney or attorney with enforcement authority in the county may sue in district court to enjoin a food service establishment, retail food store, mobile food unit, or roadside food vendor from operating without a permit if a permit is required by this Order.

Section 6. Inspections:

- A. Inspection Frequency: Depending on the workload of the County Health Sanitarian and assistants, an inspection of a food establishment should be performed at least once every twelve (12) months by the regulatory authority. Additional inspections of a food establishment may be performed as often as necessary for the enforcement of this Order.
- B. Access: Agents of the regulatory authority, including the County Health Sanitarian and assistants, upon presentation of proper identification, shall be permitted to enter any food establishment at any reasonable time for the purpose of making inspections in accordance with this Order and to determine compliance with this Order, state law and rules. The agents shall be permitted to examine the records of a food establishment to obtain information pertaining to food and supplies purchased, received, or used, and/or to identify persons employed at the food establishment.
- C. Report of Inspections: When an inspection of a food establishment is made by the regulatory authority, the findings shall be recorded on an inspection report form and a weighted point value demerit for each requirement violated shall be recorded. Remarks shall be written with reference to any violation and shall state the corrective action to be taken. The score for the inspection shall

be calculated by subtracting all demerits awarded from a perfect score of one hundred (100).

- D. **Correction of Violations:** The inspection report form shall specify a period of time for correction of any violations found. Correction of violations shall be accomplished within the period specified, in accordance with the following provisions:
- (1) If an immediate threat to the health and safety of the public exists as determined by the regulatory authority or as defined by the state law or rules (For example: complete lack of refrigeration or sewage backup into the establishment), the food establishment shall immediately cease food service operations. Food service operations shall not be resumed until the immediate threat to the health and safety of the public no longer exists as determined by the regulatory authority.
 - (2) Violations awarded three (3) demerits or more shall require immediate corrective action. Within three (3) business days after the inspection, the holder of the food permit shall submit a written report to the regulatory authority stating that such violations have been corrected. A follow-up inspection shall be conducted by the regulatory authority to confirm the correction of such violations.
 - (3) Violations awarded three demerits or less, shall require corrective action within ten (10) business days of the inspection.
 - (4) When the inspection score of a food establishment is less than seventy (70) points, the food establishment shall initiate corrective action on all identified violations within twenty-four (24) hours of the inspection. One (1) or more re-inspections will be conducted at reasonable time intervals as determined by the regulatory authority to confirm that corrective action is initiated and completed.
 - (5) Any violations by temporary food service establishments shall be corrected immediately. If violations are not corrected, the food establishment shall cease food service operations and operations shall not resume until authorized by the regulatory authority.
- E. **Cessation of Food Service Operations, Appeal and Hearing:** Failure to comply with any time limits for corrective action to be taken may result in an order to cease food service operations. A permit holder may appeal inspection findings and/or an order to cease food service operations as set out in Section 5.B.
- F. **Resuming Operations:** Whenever a food establishment is required under the provisions of this Order to cease food service operations, operations shall not be resumed until the regulatory authority determines by re-inspection that conditions responsible for the requirement to cease operations no longer exist. Opportunity for re-inspection shall be offered by the regulatory authority within twenty-four (24) hours of the initial inspection.

Section 7. Examination and Condemnation of Food:

- A. **Hold Order and Destruction of food:** When inspections are being conducted of food establishments by the regulatory authority, food may be examined or sampled by the regulatory authority as often as necessary for enforcement of this Order and state law and rules. The regulatory authority may, upon notice to the owner or person in charge of the food establishment specifying the reasons therefor, place a hold order on any food found in violation of this Order, state law or rules concerning food service sanitation. The regulatory authority shall tag, label, or otherwise identify any food subject to the hold order. No food subject to a hold order shall be used, served, or removed from the food establishment. Storage of food under a hold order may be permitted under conditions specified by the regulatory authority unless storage is not possible without risk to the public health. If storage is not possible, immediate destruction of the food shall

be ordered by the regulatory authority and accomplished by the food establishment.

- B. Appeal: A permit holder may appeal a hold order and/or destruction of food by following the procedure set out in Section 5.B.

Section 8. Possibility of Disease Transmission by an Employee of a Food Establishment:

When the regulatory authority has reasonable cause to suspect the possibility of disease transmission from any food establishment employee, the food establishment shall provide the regulatory authority with a medical history of the subject employee. The regulatory authority shall make any other investigation as may be necessary and take appropriate action including any or all of the following measures:

- A. Immediate exclusion of the employee from all food establishments;
- B. The immediate closing of the food establishments concerned until, in the opinion of the regulatory authority, no further danger of disease transmission exists;
- C. Restriction of the employee's services to some area of the food establishment where there would be no danger of disease transmission;
- D. Medical and laboratory examination of the employee, other employees of the food establishment and/or examination and analysis of their bodily fluids.

Section 9. Certified Food Protection Manager and Food Handler Requirements:

- A. Unless exempt, a food establishment in which food is prepared on-site for sale to the public shall comply with the following requirements:
 - (1) At least one employee that has supervisory and management responsibility and the authority to direct and control food preparation and service shall be a certified food protection manager who has shown proficiency of required information through passing a test that is part of an accredited program. Such employee shall be on-site at all times when food services are being provided to the public. It shall be unlawful for any person owning, operating, or managing a food establishment to allow the establishment to provide food services to the public without a certified food protection manager on-site.
 - (2) The original food protection manager certificate shall be posted in a location in the food establishment that is conspicuous to the consumers.
 - (3) Except in a temporary food establishment, at least one certified food protection manager shall be employed by each food establishment.
 - (4) Except in a temporary food establishment, all food employees except the certified food protection manager shall successfully complete an accredited food handler training course within sixty (60) days of employment at the food establishment.
 - (5) The food establishment shall maintain on premises a certificate of completion of the food handler training course for each food employee.
- B. Exemption from Requirements: Certified food protection managers will not be required in the following situations:
 - (1) Food establishments that serve, sell, or distribute only prepackaged foods and/or only beverages. This exemption does not apply to an establishment where potentially

hazardous food is packaged on the premises or where packaging of food is altered or removed by employees of the establishment.

- (2) Food establishments which limit displays or service of unpackaged foods to only those which are not potentially hazardous such as candies, nuts, and produce.
- (3) Nonprofit organizations which only serve food to their members.
- (4) Food establishments inspected at least once each week by state or federal food sanitation inspectors.
- (5) Child care facilities as defined by Section 42.002, Human Resources Code.

C. Educational Requirements in lieu of Certification: The following establishments may be exempt from the requirement to have a certified food protection manager if they comply with the educational requirements indicated:

- (1) State licensed child care centers and/or private schools which prepare meals for children shall be exempt if all cooks employed at the location attend training and testing administered by a city health department.
- (2) Temporary food service establishments (indoor events) shall be exempt if they either: (a) have one individual who is responsible for food preparation at the event attend training and testing administered by a city health department; or (b) retain a certified food protection manager to advise on the minimal standards of operation needed for the event and who shall be responsible for hygienic operations at the event.
- (3) Temporary food service establishments (outdoor events) shall be exempt if they either: (a) have one individual who is responsible for food preparation at the event attend training and testing administered by a city health department; or (b) retain a certified food protection manager to advise on the minimal standards of operation needed for the event and who shall be responsible for hygienic operations at the event; or (c) the food establishment undergoes periodic inspection by the regulatory authority during the event.

D. Responsibilities of a Certified Food Protection Manager: Responsibilities of a certified food protection manager include:

- (1) Identifying hazards in the day-to-day operation of a food establishment that provides food for human consumption;
- (2) Developing or implementing specific policies, procedures or standards to prevent food borne illness;
- (3) Supervising or directing food preparation activities and ensuring appropriate corrective actions are taken as needed to protect the health of the consumer;
- (4) Training the food establishment employees on the principles of food safety as set out herein;
- (5) Performing in-house self-inspections of daily operations on a periodic basis to ensure that policies and procedures concerning food safety have been implemented and are being followed;
- (6) Training food handlers under their supervision which shall include instruction on the critical aspects of food handling as defined in the Texas Department of Health rules on food

service sanitation, including, but not limited to: (a) temperature requirements for potentially hazardous foods, including storage, preparation, display, and transportation; (b) common sources of contamination and prevention of cross contamination; (c) personal hygiene and application of good hygienic practices; (d) proper methods for sanitizing equipment and utensils; and (e) proper labeling, storage, and use of toxic chemicals.

E. Additional Training Requirements: The regulatory authority may require certified food protection managers and food handlers to successfully complete additional training when:

- (1) The employing food establishment has repeated or persistent violations of this Order, state laws or rules, code requirements, and/or effective corrective action has not been taken within a reasonable period of time;
- (2) The food establishment has been determined by the regulatory authority to be the source of food borne illness; or
- (3) There is evidence, during an inspection by the regulatory authority that food handlers are not being properly trained by certified food protection managers. (A score of seventy (70) or less on the inspection report shall be considered evidence of a lack of sufficient training).

All costs associated with additional training shall be the responsibility of the owner or operator of the food establishment concerned.

Section 11. Severability: If any section, subsection, sentence, clause, phrase, or portion of this Order is, for any reason, held invalid or unconstitutional by any court or agency of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of this Order.

Section 12. Repeal of Prior Orders: Previous orders adopted by the Commissioners Court concerning the subject of this Order are hereby repealed and replaced by this Order.

Section 13: Effective Date: The provisions of this Order shall take effect on March 27, 2023.

Approved by the Commissioners Court on the ____ day of _____ 2023.

Shane Stolarczyk, County Judge

Attest:

Denise Maxwell, County Clerk



KENDALL COUNTY/CITY OF BOERNE

RETAIL FOOD OPERATION PERMIT APPLICATION

Mail to: 201 E. San Antonio St., Suite 304, Boerne, Texas 78006

Make checks payable to: Kendall County



Retail Food Operation

Permit # Issued _____

1. Type of Food Operation

- ☐ Retail Food Store
- ☐ Food Service Establishment
- ☐ Mobile Food Unit
- ☐ Venue
- ☐ Hotel/Motel Food Service
- ☐ Day Care Center

- Permit is valid for one year
- Permit is valid for one year
- Permit is valid for one year (Mobile Food Service Units are subject to inspection prior to issuance of permit)
- Permit is valid for one year
- Permit is valid for one year

2. Certified Food Manager ☐ yes ☐ no

CFM Name: _____

CFM ID: _____

CFM Expiration: _____

Failure to have a CFM employed by your establishment will result in a citation or suspension of your food permit.

3. Amended Permit ☐ yes ☐ no

- ☐ Change of Ownership
- ☐ Change of Name
- ☐ Change of Location
- ☐ Effective Date of Change: _____

Change of name, ownership or change in location of a licensed place of business, requires submission of new application and fee.

4. Complete in Full:

Name of Business: _____ Tax ID# _____

Legal Name of Owner if different from above _____

Location Address: _____

Address

City/State

Zip Code

Mailing Address: _____

Address

City/State

Zip Code

Contact Person regarding permit: _____ Telephone No. _____

Manager _____ Telephone No. _____

Gross Annual Income of Food Establishment:

- ☐ \$0.00-\$24,999.99
- ☐ \$25,000.00 - \$49,999.99
- ☐ \$50,000.00 - \$99,999.99
- ☐ \$100,000-\$199,999.99
- ☐ \$200,000-\$399,999.99
- ☐ \$400,000-\$649,999.00
- ☒ \$650,000 or more
- ☐ Mobile Unit
- ☐ Day Care Centers

Annual Fee:

- ☐ \$125.00
- ☐ \$175.00
- ☐ \$250.00
- ☐ \$300.00
- ☐ \$400.00
- ☐ \$500.00
- ☐ \$600.00
- ☐ \$150.00
- ☐ \$125.00

- ☐ **Late Fee** - A person who files renewal application after the expiration date will be assessed late charges of \$5.00 per day.

Fees are non-refundable.

5. Check type of ownership and provide required information:

- ☐ Proprietorship - Name of Proprietor _____
- ☐ Partnership - Names of all Partners _____
- ☐ Association - Names of all Principals _____
- ☐ Corporation - Names of Officers and Directors _____
Date and Place of Incorporation _____
Name and Address of Registered Agent in State _____

6. Profile:

Hours of Operation: Start _____ Finish _____ Days Open: _____

VERIFICATION: I CERTIFY THAT ALL INFORMATION IN THIS APPLICATION IS TRUE AND CORRECT. IF THE OWNER IS A CORPORATION, I FURTHER CERTIFY THAT I AM AUTHORIZED TO EXECUTE THIS DOCUMENT ON BEHALF OF THE CORPORATION. I FURTHER CERTIFY THAT I HAVE READ AND UNDERSTOOD CHAPTER 437 OF THE HEALTH & SAFETY CODE, THE APPLICABLE PROVISIONS OF 25 TAC, CHAPTER, 229, AND AGREE TO ABIDE BY THEM. I UNDERSTAND THAT PROVIDING FALSE, INCORRECT OR INCOMPLETE INFORMATION ON THIS APPLICATION SHALL BE GROUNDS FOR DENIAL OR CANCELLATION OF A PERMIT.

Signature _____

Printed Name & Title _____

- ☐ OWNER
- ☐ PARTNER
- ☐ PRESIDENT
- ☐ CORPORATE DESIGNEE/AGENT

Date _____



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Variance request from The Kendall County Flood Damage Prevention Order 609 Water Street, Comfort
DEPARTMENT & PERSON MAKING REQUEST	Commissioner Precinct 4 - Chad Carpenter County Engineer - Richard Tobolka Assistant County Engineer - Mary Ellen Schulle
PHONE # OR EXTENSION #	830-249-9343 Ext. 250
TIME NEEDED FOR PRESENTATION	10 minutes
WORDING OF AGENDA ITEM	Consideration and action on a request for a variance from the Kendall County Flood Damage Prevention Order concerning Property ID 21360, Abstract number 515145, for the proposed replacement of a single-wide mobile home with a double-wide mobile home.
REASON FOR AGENDA ITEM	Variance request from The Kendall County Flood Damage Prevention Order 609 Water Street, Comfort
IS THERE DOCUMENTATION	Yes
WHO WILL THIS AFFECT?	Precinct 4
ADDITIONAL INFORMATION	<p>Kendall County Flood Damage Prevention Order (FDPO) was adopted by Commissioners Court on 10-24-2022.</p> <p>The proposed project can move forward under the currently adopted FDPO by meeting the following requirements.</p> <p>Project requirements under the FDPO are:</p> <ol style="list-style-type: none">1) complete an engineering study demonstrating the proposed development would not result in any increase in flood levels2) demonstrate the proposed development does not increase post-development velocities above six (6) fps3) elevate the proposed development to one (1) foot above the base flood elevation <p>Staff does not support granting variance as the proposed project can move forward by meeting the requirements of the FDPO.</p>

REQUEST FOR RELIEF (Variance)

From the Kendall County (KC) Development Rules and Regulations
(Section 106)

1. Date March 03, 2023
2. Location of Property: 609 Water Street
Comfort, Texas 78006
3. Name of Development (If Applicable): _____
4. Property Owner/Developer Name: Armando G Martinez
5. **Relief Requested** (Reference the specific Section/Paragraph of the current KC Development Rules and Regulations:
1.4 Variance Relief
F.1 a, b, c
6. Reason(s) for Requesting Relief: (Please refer to Section 106, Relief by County Commissioners Court in answering these questions)
 - a. What special circumstances or conditions affecting the land involved such that the strict interpretation of the provisions of these regulations would deprive you of the reasonable use of this land.
Replace singlewide mobile home with a doublewide. The strict regulation would require raising mobile home to a height that is unsafe for elderly parent and handicap grandchild.
 - b. Why is relief necessary for the preservation and enjoyment of a substantial property right of yours?
Elderly mother with medical issues wants to be taken back home to enjoy the remainder of her life on the property she shared with her late husband raising her children. To take care of mother, singlewide was old and falling apart making it unlivable needed to be replaced and to accommodate family, a doublewide would serve the purpose. More space for walker and wheelchair.

- c. Will the granting of relief not be detrimental to the public's health, safety, and welfare? Please explain.

Granting a variance will not cause any type of detrimental to the public as the previous trailer has been there for 44 years through various floods in the Comfort area and no water has reached the trailer location as it is the highest point of the property. Two existing structures on either side of proposed site would affect water flow before the trailer would and that would have to be something like the 1978 flood.

- d. Will the granting of relief not have the effect of preventing the orderly subdivision of other land in the area? Please explain.

Other property will not be affected by granting relief.



Signature

Armando G Martinez

Printed Name

(210) 313-9037

Phone Number

03/03/2023

Date



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Preliminary Plat Cordillera Unit 305
DEPARTMENT & PERSON MAKING REQUEST	Commissioner Precinct 3 - Richard Chapman County Engineer - Richard Tobolka Assistant County Engineer - Mary Ellen Schulle
PHONE # OR EXTENSION #	830-249-9343 ext. 250 or 252
TIME NEEDED FOR PRESENTATION	5 Minutes
WORDING OF AGENDA ITEM	Consideration and action on a Preliminary Plat of Cordillera Ranch Unit 305 in accordance to the 1997 Kendall County Development Rules. The proposed residential subdivision would create 42 lots out of 158.599 acres for an average density of 3.77 acres per lot, and 7,701 linear feet of private roadway. The proposed subdivision would be served by central water and individual on-site sewage facility.
REASON FOR AGENDA ITEM	Preliminary Plat Cordillera Unit 305
IS THERE DOCUMENTATION	Yes
WHO WILL THIS AFFECT?	Precinct 3
ADDITIONAL INFORMATION	Yes

OWNER & DEVELOPER:
CR/KWW PARTNERSHIP, LTD.
ATTN: CHARLES P. HILL
28 CORDILLERA TRACE, SUITE 4
BOERNE, TX 78006

ENGINEER:
M.W. CUDE ENGINEERS, L.L.C.
4122 POND HILL ROAD, SUITE 101
SAN ANTONIO, TX 78231

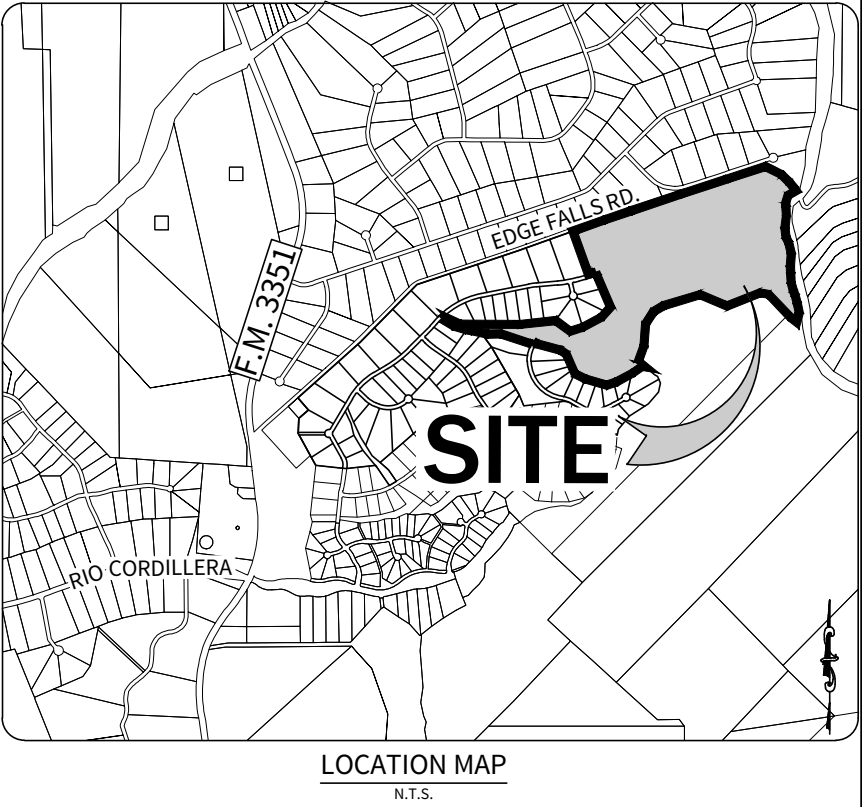
PREPARATION DATE: FEBRUARY 20, 2023

W. PATRICK MURPHY, P.E.
REGISTERED PROFESSIONAL ENGINEER NO. 111597

CORDILLERA RANCH UNIT 305

PRELIMINARY PLAT

A SUBDIVISION OF 158.599 ACRES OF LAND BEING OUT OF THE JOHN REINHARD SURVEY NO. 601, ABSTRACT NO. 422,
BEING OUT OF THE JOHN REINHARD SURVEY NO. 507, ABSTRACT NO. 422, BEING OUT OF THE CHRISTIAN KAISER
SURVEY NO. 506, ABSTRACT 284, BEING OUT OF THE C.F. BERGMANN SURVEY NO. 822, ABSTRACT NO. 1047, KENDALL
COUNTY, TEXAS, ALSO BEING A PORTION OF A 500.00 ACRE TRACT OF LAND RECORDED IN VOLUME 1055, PAGES
603-614, AND A PORTION OF A 102.75 ACRE TRACT OF LAND RECORDED IN VOLUME 1789, PAGES 274-286, BOTH
BEING OF THE OFFICIAL RECORDS OF KENDALL COUNTY, TEXAS.



NUMBER OF LOTS:

42 SINGLE FAMILY

ROAD SUMMARY:

3 NON-RESIDENTIAL LOTS
2 PRIVATE ROADWAYS, DRAINAGE AND P.U.E.
(CONTAINING 2 ROADWAYS)

PROPOSED ROADWAY:

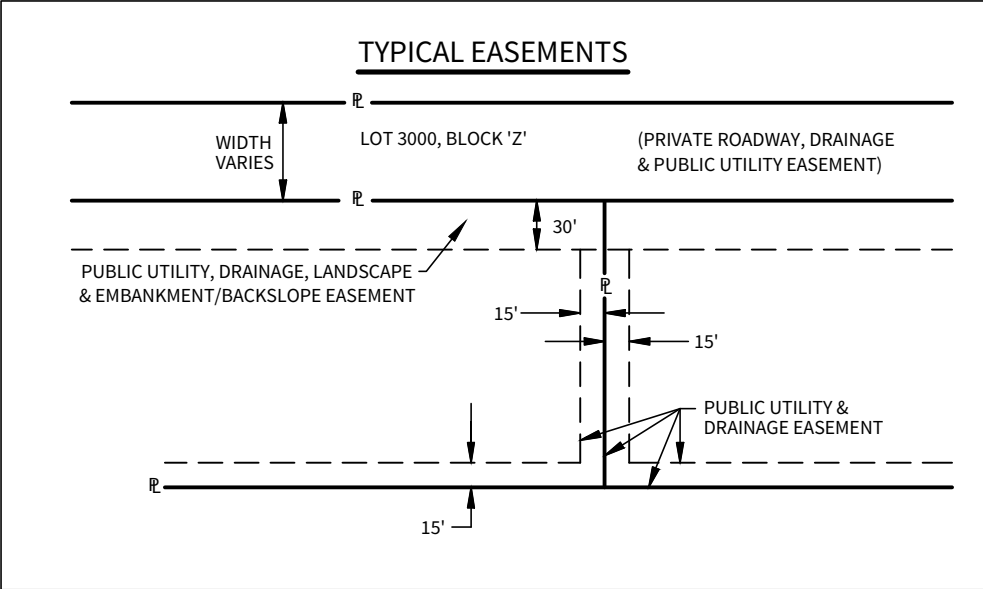
7701 L.F.

SEWAGE DISPOSAL METHOD:

INDIVIDUAL ON-SITE SEWAGE FACILITY

POTABLE WATER SUPPLY:

PUBLIC WATER SYSTEM



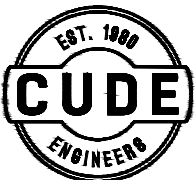
NOTES:

- MINIMUM BUILDING SETBACKS ARE LABELED ON THE PLAT MAP. THE ARCHITECTURAL REVIEW COMMITTEE OF THE PROPERTY OWNERS' ASSOCIATION MAY FURTHER RESTRICT BUILDING SETBACKS OR BUILDING LOCATIONS AS PROVIDED IN THE DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS RECORDED IN THE KENDALL COUNTY OFFICIAL RECORDS.
- LOT 3001, BLOCK 'Z' IS HEREBY DEDICATED AS A PRIVATE ROADWAY, DRAINAGE EASEMENT AND PUBLIC UTILITY EASEMENT. THIS LOT WILL BE DEEDED TO A PROPERTY OWNERS' ASSOCIATION FOR OWNERSHIP AND MAINTENANCE. LOT 3001, BLOCK 'Z' INCLUDES THE RIGHT-OF-WAY FOR THE FOLLOWING ROADWAY.
- CIELO VISTA
- VAQUERO PASS
- WATER SERVICE SHALL BE PROVIDED BY A PUBLIC WATER SYSTEM MEETING THE REQUIREMENTS OF THE T.C.E.Q. AND ANY OTHER GOVERNMENTAL OR QUASI-GOVERNMENTAL AGENCY HAVING JURISDICTION OVER PUBLIC WATER SYSTEMS. THE PUBLIC WATER SYSTEM SHALL BE OPERATED PURSUANT TO A CERTIFICATE OF CONVENIENCE AND NECESSITY NO. 12977 (CCN) BY ITS HOLDER, GUADALUPE-BLANCO RIVER AUTHORITY. OWNER, FOR ITSELF, SUCCESSORS, AND ASSIGNS RESERVES THE RIGHT TO DRILL, OPERATE AND MAINTAIN PRIVATE OR PUBLIC WATER WELLS INCLUDING REDRILLING, REPLACEMENT, REWORKING AND ENLARGEMENT OF EXISTING WELLS. OTHER THAN THE RESERVATION OF RIGHTS PREVIOUSLY RESERVED UNTO THE OWNER, ITS SUCCESSORS AND ASSIGNS, PRIVATE WATER WELLS ARE NOT PERMITTED ON ANY LOTS WITHOUT THE EXPRESS WRITTEN AUTHORIZATION OF THE OWNER.
- SEWAGE FACILITIES SHALL BE PROVIDED BY CONSTRUCTION OF A PRIVATE INDIVIDUAL ON-SITE SEWAGE DISPOSAL SYSTEM CONSTRUCTED ON THE LOT BY THE OWNER THEREOF APPROVED UNDER THE RULES OF KENDALL COUNTY FOR PRIVATE SEWAGE FACILITIES AND ANY OTHER GOVERNMENTAL OR QUASI-GOVERNMENTAL AGENCY OR BODY HAVING JURISDICTION OVER THE INSTALLATION AND USE OF PRIVATE SEWAGE FACILITIES. THE LOT OWNER IS RESPONSIBLE FOR OBTAINING THE NECESSARY GOVERNMENTAL PERMITS AND FOR THE MAINTENANCE OF THE PRIVATE SEWAGE FACILITY.
- THIS SUBDIVISION WILL HAVE COMMERCIAL WASTE COLLECTION AVAILABLE.
- TOPOGRAPHIC INFORMATION SHOWN HEREON WAS PROVIDED BY GEODETIX, INC.
- THIS SUBDIVISION LIES TOTALLY WITHIN THE BOERNE INDEPENDENT SCHOOL DISTRICT AS DETERMINED BY THE KENDALL COUNTY CENTRAL APPRAISAL DISTRICT.
- BOUNDARIES OF ORIGINAL PATENT SURVEYS AND ACREAGES SHOWN HEREON FOR SOME ARE APPROXIMATE AND WERE NOT RELOCATED BY THIS SURVEY.
- THERE IS HEREBY DEDICATED A THIRTY (30) FOOT WIDE DRAINAGE AND LANDSCAPE ESMT. CENTERED ON ALL SIGNIFICANT NATURAL RUNOFF DRAINAGE WAYS UNLESS NOTED OTHERWISE ON THIS PLAT. THE ARCHITECTURAL REVIEW COMMITTEE OF THE PROPERTY OWNERS' ASSOCIATION WILL DEFINE WHICH DRAINAGEWAYS WILL REQUIRE DRAINAGE EASEMENTS AND MAY RESTRICT THE LOCATION OF BUILDINGS AND/OR OTHER IMPROVEMENTS AS PROVIDED IN THE DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS RECORDED IN THE KENDALL COUNTY DEED RECORDS. PROPERTY OWNERS ARE ADVISED THAT THEY ARE RESPONSIBLE FOR MAINTENANCE OF DRAINAGE EASEMENTS ON THEIR PROPERTY AND MAY NOT UTILIZE THESE EASEMENTS FOR ANY PURPOSE DETRIMENTAL TO THEIR INTENDED USE (I.E., NO SOLID FENCES, DENSE SHRUBBERY, STRUCTURES, OR SEPTIC TANK DRAIN FIELDS).
- THERE IS HEREBY DEDICATED A THIRTY (30) FOOT WIDE PUBLIC UTILITY, DRAINAGE, LANDSCAPE AND EMBANKMENT/BACKSLOPE EASEMENT ADJACENT TO ALL ROADWAY LOT LINES, AND A FIFTEEN (15) FOOT WIDE PUBLIC UTILITY AND DRAINAGE EASEMENT ADJACENT TO ALL NON-ROADWAY LOT LINES UNLESS OTHERWISE NOTED ON THE PLAT OR LISTED BELOW. IF TWO OR MORE LOTS ARE COMBINED AS A SINGLE HOME SITE, THROUGH THE KENDALL COUNTY, TEXAS PLAT REVISION PROCESS, THIS EASEMENT SHALL BE RELINQUISHED ALONG THE COMMON LINE OR LINES OF THE COMBINED LOTS SO LONG AS NO UTILITY LINES OR DRAINAGE IMPROVEMENTS ARE LOCATED THEREIN.
- ALL PUBLIC UTILITY EASEMENTS SHALL ONLY BE USED BY PUBLIC OR PRIVATE UTILITY ENTITIES (UNLESS OTHERWISE EXPRESSLY AUTHORIZED IN WRITING BY OWNER) FOR UTILITY IMPROVEMENTS, INCLUDING BUT NOT LIMITED TO ELECTRIC, TELEPHONE, GAS, STORM DRAINAGE, POTABLE OR NON-POTABLE WATER, TREATED OR UNTREATED WASTEWATER AND/OR CABLE TELEVISION LINES AND APPURTENANCES, WHICH PROVIDE SERVICE SOLELY AND EXCLUSIVELY TO THE PROPERTY INCLUDED IN THIS PLAT OR ANY ADJOINING PROPERTY DEVELOPED OR TO BE DEVELOPED AS PART OF THE CORDILLERA RANCH SUBDIVISION OR PROPERTY WHICH IS BEING DEVELOPED BY AN ENTITY OWNED IN WHOLE OR IN PART BY THE PRINCIPALS, PARTNERS OR OWNERS OF THE ENTITY WHICH OWNS THE PROPERTY DESCRIBED HEREIN.
- IT IS UNDERSTOOD AND AGREED THAT NON-EXCLUSIVE PERPETUAL EASEMENTS ARE RESERVED FOR THE INSTALLATION AND MAINTENANCE OF UTILITIES AND ALL NECESSARY APPURTENANCES THERETO, WHETHER INSTALLED UPON THE SURFACE OR UNDERGROUND WITHIN THE EASEMENTS DEDICATED HEREIN. NOTHING SHALL BE PLACED OR PERMITTED TO REMAIN WITHIN THE EASEMENT AREAS WHICH MAY DAMAGE OR INTERFERE WITH THE INSTALLATION AND MAINTENANCE OF UTILITIES. THE EASEMENT AREA OF EACH LOT AND ALL IMPROVEMENTS WITHIN IT SHALL BE MAINTAINED BY THE OWNER OF THE LOT, EXCEPT FOR THOSE FACILITIES FOR WHICH AN AUTHORITY OR UTILITY COMPANY IS RESPONSIBLE. UTILITY COMPANIES OR THEIR EMPLOYEES SHALL HAVE ALL OF THE RIGHTS AND BENEFITS NECESSARY OR CONVENIENT FOR THE FULL ENJOYMENT OF THE RIGHTS HEREIN GRANTED, INCLUDING BUT NOT LIMITED TO THE FREE RIGHT OF INGRESS TO AND EGRESS FROM THE PRIVATE ROADWAYS AND EASEMENT, AND THE RIGHT FROM TIME TO TIME TO CUT ALL TREES, UNDERGROWTH AND OTHER OBSTRUCTIONS THAT MAY INJURE, ENDANGER OR INTERFERE WITH THE OPERATION OF SAID UTILITY FACILITIES.

NOTES CONTINUED:

- OWNER, FOR ITSELF, SUCCESSORS, AND ASSIGNS, RESERVES THE RIGHT TO USE AND TO GRANT TO THIRD PARTIES THE RIGHT TO USE THE PUBLIC UTILITY EASEMENTS SHOWN HEREON FOR THE PURPOSES OF INSTALLING, REPAIRING, MAINTAINING, AND OPERATING A WATER DISTRIBUTION SYSTEM AND A SEWAGE TREATMENT AND DISPOSAL SYSTEM, INCLUDING THE RIGHT TO CONSTRUCT, MAINTAIN, AND OPERATE WATER OR SEWER MAINS OR LINES FOR THE TRANSMISSION OF TREATED, UNTREATED, POTABLE OR NON-POTABLE WATER, WASTEWATER, EFFLUENT AND SEWAGE OR FOR ANY OTHER UTILITY OR AMENITY WHETHER SERVING THE PROPERTY DESCRIBED HEREIN OR OTHERWISE.
- ALL UTILITIES INSTALLED WITHIN ANY PUBLIC UTILITY EASEMENT DEDICATED BY THIS PLAT SHALL BE UNDERGROUND EXCEPT SUCH PORTIONS THAT ARE NECESSARY OR REQUIRED BY LAW TO BE MAINTAINED ABOVEGROUND WHICH ARE TYPICAL COMPONENTS OF AN UNDERGROUND UTILITY SYSTEM THAT ARE NONETHELESS CONSTRUCTED ABOVEGROUND AND WHICH HAVE BEEN APPROVED BY THE OWNER OR THE DECLARANT OF ANY RESTRICTIVE COVENANTS IMPOSED UPON THE PROPERTY DESCRIBED HEREIN IN WRITING PRIOR TO THEIR CONSTRUCTION.
- ANY REPAIRS, MAINTENANCE OR INSTALLATION OF UTILITY LINES WITHIN THE PUBLIC UTILITY EASEMENT ON LOT 3001, BLOCK 'Z' SHALL BE PERFORMED IN A MANNER WHICH WILL NOT RESULT IN THE EXCAVATION OF THE SURFACE OF ANY EXISTING PAVED ROADWAY, ROADWAY SHOULDER, DRAINAGE DITCH OR ANY PERMANENT ROADWAY, RETAINING, OR DRAINAGE STRUCTURE WITHOUT THE APPROVAL OF AN OFFICER OF THE PROPERTY OWNERS' ASSOCIATION, UNLESS SUCH REPAIRS ARE REQUIRED IN AN EMERGENCY SITUATION. IT IS THE INTENTION THAT ANY REPAIRS, MAINTENANCE OR INSTALLATION OF NEW UTILITY LINES WHICH OCCUR AFTER THE INITIAL ROADWAY CONSTRUCTION IS COMPLETED BE PERFORMED BY BORING UNDER ANY EXISTING ROADWAY.
- 1/2" INCH IRON RODS WITH CAP STAMPED "CUDE" SET AT ALL PROPERTY CORNERS EXCEPT WHERE NOTED OTHERWISE.
- BEARINGS USED ON THIS ARE REFERENCED TO THE DEED OF THE 500.00 ACRE TRACT RECORDED IN VOLUME 1055, PAGES 603-614, OFFICIAL RECORDS OF KENDALL COUNTY, TEXAS.
- A PORTION OF THIS TRACT, AS SHOWN, LIES WITHIN THE BOUNDARIES OF THE FEMA 1% ANNUAL CHANCE (100-YEAR) FLOODPLAIN AS SHOWN ON FLOOD INSURANCE RATE MAP OF KENDALL COUNTY, TEXAS, MAP NUMBER 48259C0450F, DECEMBER 17, 2010. ALSO SHOWN IS A DELINEATION OF A 1% ANNUAL CHANCE (100-YEAR) FLOODPLAIN, HEC-RAS SECTION NUMBER LOCATIONS AND 1% ANNUAL CHANCE (100-YEAR) FLOODPLAIN ELEVATIONS TAKEN FROM A STUDY PREPARED BY CUDE ENGINEERS DATED MAY 2021. A LETTER OF MAP REVISION FEMA CASE NO. 22-06-0783P, EFFECTIVE DATE MAY 15, 2023, HAS BEEN APPROVED BY FEMA THAT DESIGNATES THIS FLOODPLAIN AS A SPECIAL FLOOD HAZARD AREA ON THE FEMA FLOOD INSURANCE RATE MAP.
- AS USED HEREIN, THE TERM "PROPERTY OWNERS' ASSOCIATION" SHALL MEAN ANY PROPERTY OWNERS OR HOMEOWNERS ASSOCIATION HAVING JURISDICTION OVER THE PROPERTY DESCRIBED HEREIN AND THEIR SUCCESSORS AND ASSIGNS WHENEVER CREATED.
- POSTAL SERVICE WILL BE AT A CENTRALIZED DELIVERY STATION LOCATED ON CORDILLERA SPRINGS.
- THE CURRENT ELECTRIC SERVICE PROVIDER IS PEDERNALES ELECTRIC COOPERATIVE, PROVIDED HOWEVER, DECLARANT RESERVES THE RIGHT TO ALLOW OTHER ELECTRIC SERVICE PROVIDERS TO SERVE THIS PLATTED AREA OR OTHER PORTIONS OF CORDILLERA RANCH.
- THE CURRENT TELECOMMUNICATION SERVICE PROVIDER IS GUADALUPE VALLEY TELEPHONE COMPANY, PROVIDED HOWEVER, DECLARANT RESERVES THE RIGHT TO ALLOW OTHER TELECOMMUNICATIONS SERVICE PROVIDERS TO SERVE THIS PLATTED AREA OR OTHER PORTIONS OF CORDILLERA RANCH.
- THIS PLAT IS NOT WITHIN THE EXTRA-TERRITORIAL JURISDICTION OF ANY CITY.
- THIS SUBDIVISION IS WITHIN THE BOUNDARIES OF KENDALL COUNTY MUNICIPAL UTILITY DISTRICT NO. 1.
- VEHICULAR ACCESS FROM LOTS 3 THROUGH 13, BLOCK 'B' TO CIELO VISTA IS PROHIBITED. VEHICULAR ACCESS FROM LOTS 1 THROUGH 6, BLOCK 'A' AND LOT 23, BLOCK 'C' TO EDGE FALLS ROAD IS PROHIBITED.
- LOTS 3010, BLOCK 'Z', 3011, BLOCK 'Z', AND 3012, BLOCK 'Z' ARE NON-RESIDENTIAL LOTS.
- RELIEF FROM VARIOUS SECTIONS OF THE KENDALL COUNTY, TEXAS "REGULATIONS, RULES AND SPECIFICATIONS FOR PLATS, ROADS, SUBDIVISIONS AND MANUFACTURED HOME PARKS" (EFFECTIVE JANUARY 1, 1997) WAS APPROVED BY THE KENDALL COUNTY COMMISSIONER'S COURT ON JULY 08, 2019.
- PLAT PREPARED FEBRUARY 20, 2023.

CORDILLERA RANCH
UNIT 305
SHEET 1 OF 3

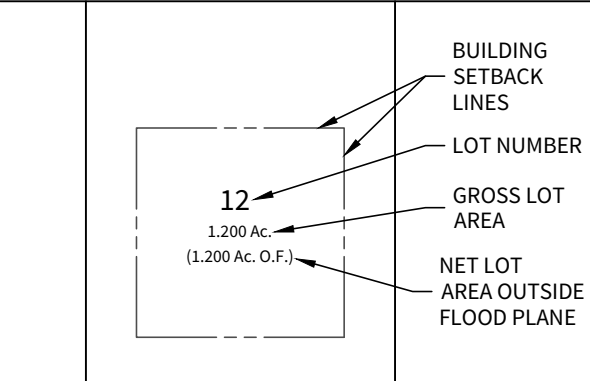


CUDE ENGINEERS
4122 POND HILL RD. • SUITE 101
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FIRM #0455
TBPELS NO. 10048500

CORDILLERA RANCH UNIT 305

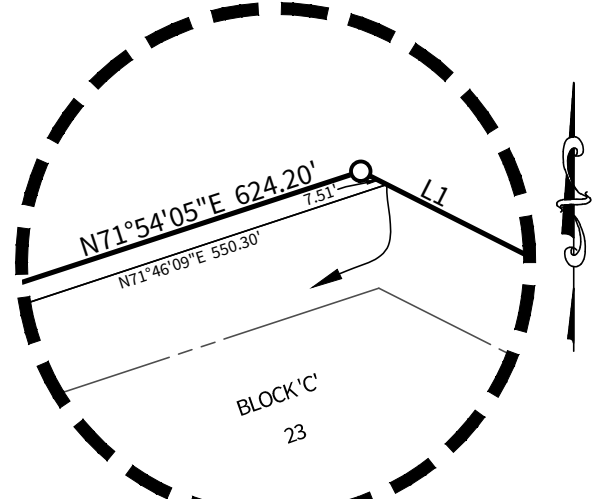
PRELIMINARY PLAT

A SUBDIVISION OF 158.599 ACRES OF LAND BEING OUT OF THE JOHN REINHARD SURVEY NO. 601, ABSTRACT NO. 422, BEING OUT OF THE JOHN REINHARD SURVEY NO. 507, ABSTRACT NO. 422, BEING OUT OF THE CHRISTIAN KAISER SURVEY NO. 506, ABSTRACT 284, BEING OUT OF THE C.F. BERGMANN SURVEY NO. 822, ABSTRACT NO. 1047, KENDALL COUNTY, TEXAS, ALSO BEING A PORTION OF A 500.00 ACRE TRACT OF LAND RECORDED IN VOLUME 1055, PAGES 603-614, AND A PORTION OF A 102.75 ACRE TRACT OF LAND RECORDED IN VOLUME 1789, PAGES 274-286, BOTH BEING OF THE OFFICIAL RECORDS OF KENDALL COUNTY, TEXAS.



LOT 3000, BLOCK 'Z'

N.T.S.



DETAIL "B"

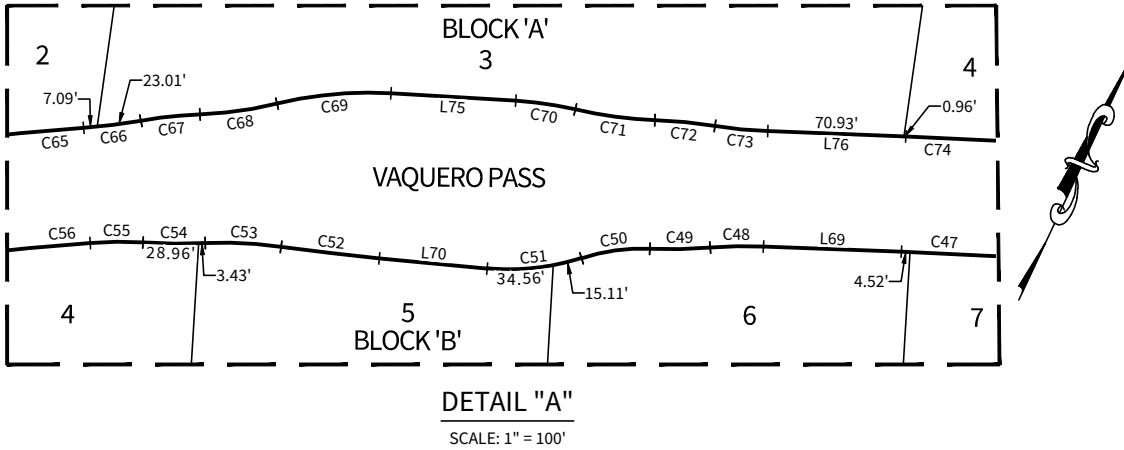
SCALE: 1" = 50'

SCALE: 1"=200'



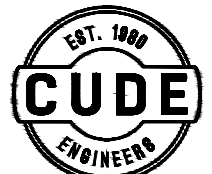
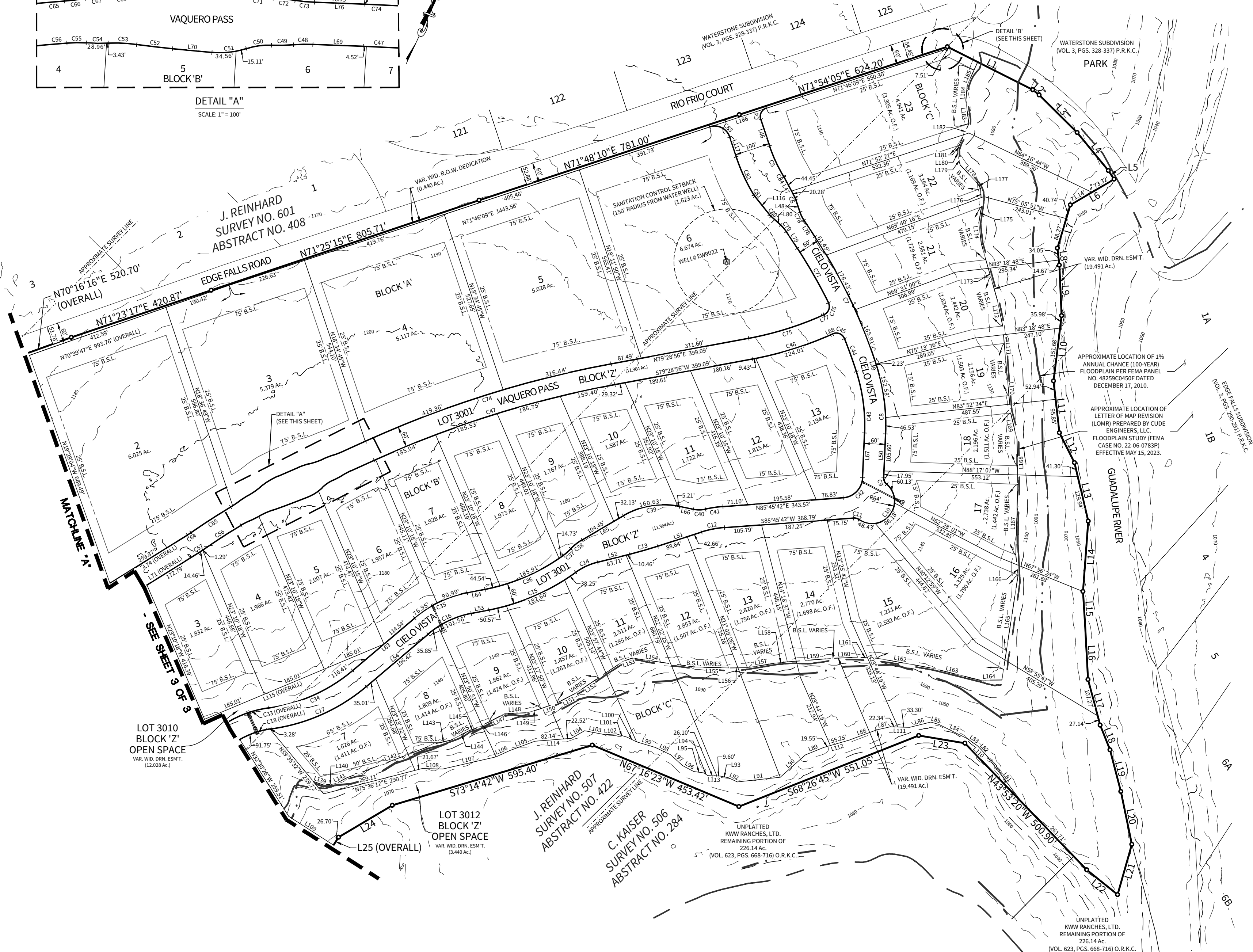
LEGEND

- Ac. = ACRES
- B.S.L. = BUILDING SETBACK LINE
- C1 = CURVE NUMBER
- DRN. = DRAINAGE
- ESM'T. = EASEMENT
- FEMA = FEDERAL EMERGENCY MANAGEMENT AGENCY
- L1 = LINE NUMBER
- L.F. = LINEAR FEET
- NO. = NUMBER
- N.T.S. = NOT TO SCALE
- O.F. = OUTSIDE FLOODPLAIN (BASED ON LOMR FLOODPLAIN LINE)
- O.R.K.C. = OFFICIAL RECORDS OF KENDALL COUNTY, TEXAS
- PG. = PAGE
- PGS. = PAGES
- PL. = PROPERTY LINE
- P.R.K.C. = PLAT RECORDS OF KENDALL COUNTY, TEXAS
- P.U.E. = PUBLIC UTILITY EASEMENT
- R. = RADIUS
- T.C.E.Q. = TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
- UTIL. = UTILITY
- VAR. = VARIABLE
- VOL. = VOLUME
- WID. = WIDTH
- ELEV. = EXISTING GROUND MAJOR CONTOUR
- = EXISTING GROUND MINOR CONTOUR
- = EXISTING PROPERTY LINE
- = APPROXIMATE LIMITS OF 1% ANNUAL CHANCE (100-YEAR) FLOODPLAIN
- = 1% ANNUAL CHANCE PROPOSED FLOODPLAIN PER LOMR #22-06-0783P



DETAIL "A"

SCALE: 1" = 100'



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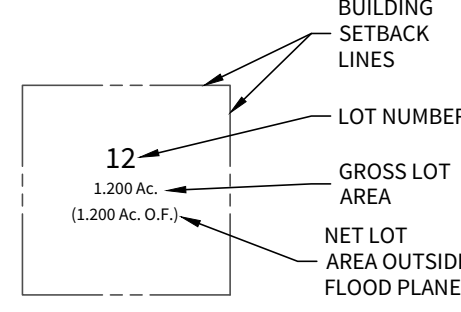
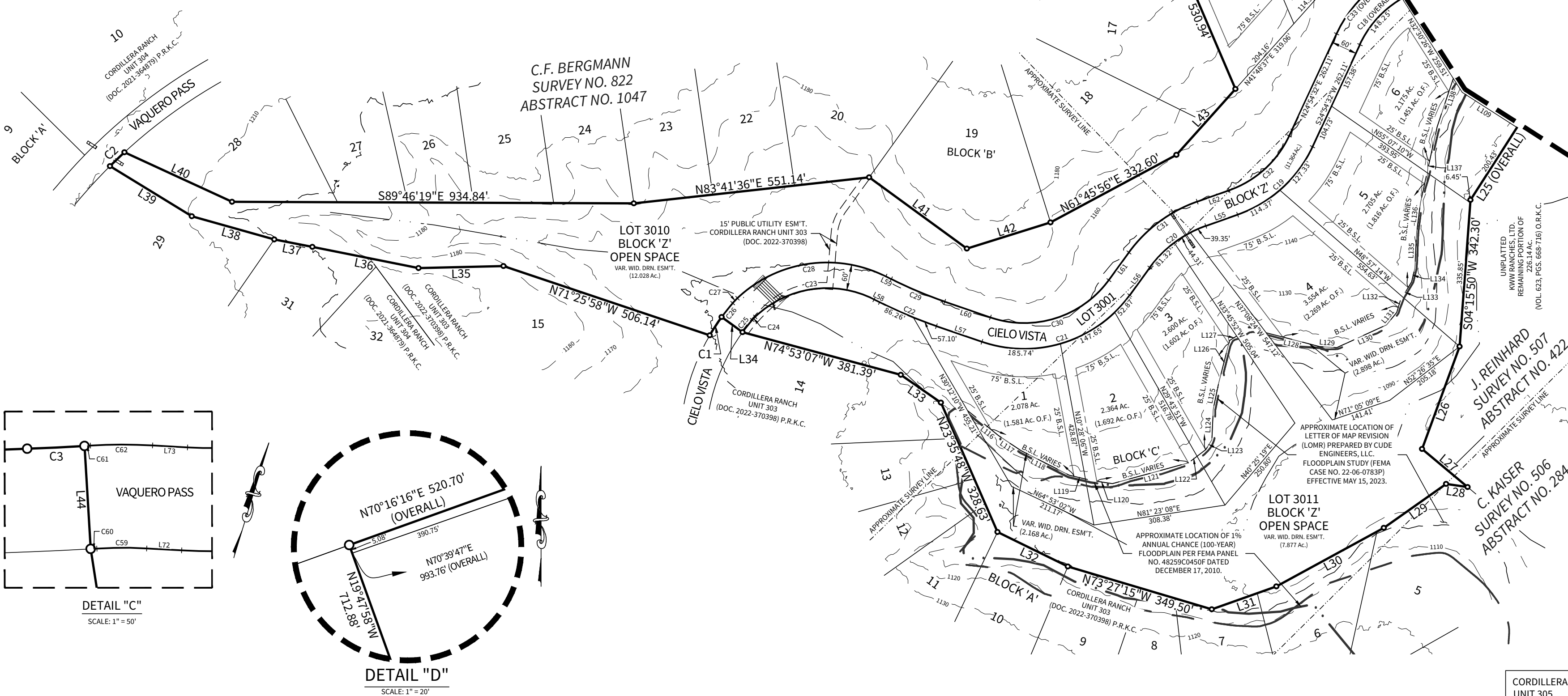
CORDILLERA RANCH UNIT 305

PRELIMINARY PLAT

A SUBDIVISION OF 158.599 ACRES OF LAND BEING OUT OF THE JOHN REINHARD SURVEY NO. 601, ABSTRACT NO. 422, BEING OUT OF THE JOHN REINHARD SURVEY NO. 507, ABSTRACT NO. 422, BEING OUT OF THE CHRISTIAN KAISER SURVEY NO. 506, ABSTRACT 284, BEING OUT OF THE C.F. BERGMANN SURVEY NO. 822, ABSTRACT NO. 1047, KENDALL COUNTY, TEXAS, ALSO BEING A PORTION OF A 500.00 ACRE TRACT OF LAND RECORDED IN VOLUME 1055, PAGES 603-614, AND A PORTION OF A 102.75 ACRE TRACT OF LAND RECORDED IN VOLUME 1789, PAGES 274-286, BOTH BEING OF THE OFFICIAL RECORDS OF KENDALL COUNTY, TEXAS.

CURVE TABLE						CURVE TABLE							
CURVE	RADIUS	DELTA	TANGENT	LENGTH	CHORD	CHORD BEARING	CURVE	RADIUS	DELTA	TANGENT	CHORD	CHORD BEARING	
C1	505.00'	5°48'04"	25.59'	51.13'	511.1'	S33°12'11"W	C23	243.00'	70°17'46"	171.09'	298.14'	279.79'	S81°37'43"W
C2	1230.00'	21°02'22"	23.33'	46.65'	46.64'	N46°16'35"E	C24	100.00'	5°42'54"	4.99'	9.97'	9.97'	S43°37'23"W
C3	1410.00'	17°21'18"	16.67'	33.35'	33.35'	S72°57'52"W	C25	445.00'	4°39'43"	18.11'	36.21'	36.20'	S38°26'05"W
C4	420.00'	13°06'13"	48.24'	96.05'	95.84'	S24°46'57"E	C26	505.00'	4°39'43"	20.56'	41.09'	41.08'	N38°26'05"E
C5	44.00'	9°18'41"	3.58'	7.15'	7.14'	N23°20'46"W	C27	160.00'	5°42'54"	7.99'	15.96'	15.95'	N43°37'23"E
C6	1500.00'	15°30'38"	204.28'	406.06'	404.82'	S25°36'08"E	C28	303.00'	70°17'47"	213.33'	371.75'	348.87'	N81°37'43"W
C7	560.00'	20°22'16"	100.61'	199.10'	198.06'	S07°39'41"E	C29	1000.00'	7°44'56"	67.73'	135.24'	135.14'	S67°05'51"E
C8	25.00'	51°49'53"	12.15'	22.62'	21.85'	S23°23'30"E	C30	243.00'	73°02'17"	179.94'	309.77'	289.21'	N72°30'32"E
C9	64.00'	174°20'16"	1294.16'	194.74'	127.84'	S37°51'41"W	C31	333.00'	34°37'24"	103.79'	201.23'	198.18'	N53°18'05"E
C10	25.00'	39°16'07"	8.92'	17.13'	16.80'	N74°36'14"W	C32	243.00'	45°42'15"	102.41'	193.84'	188.74'	N47°45'40"E
C11	282.00'	13°38'07"	33.71'	67.11'	66.95'	S78°56'38"W	C33	303.00'	57°21'45"	165.76'	303.35'	290.84'	N53°35'25"E
C12	1234.00'	3°51'47"	41.61'	83.20'	83.18'	S74°03'28"W	C34	470.00'	32°31'34"	137.11'	266.81'	263.24'	N66°00'31"E
C13	182.00'	21°46'10"	35.00'	69.15'	68.74'	S65°06'16"W	C35	330.00'	29°09'34"	85.83'	167.95'	166.14'	N64°19'30"E
C14	630.00'	24°41'06"	137.85'	271.43'	269.33'	S66°33'44"W	C36	570.00'	24°38'44"	124.52'	245.18'	243.30'	N66°34'55"E
C15	270.00'	29°09'34"	70.23'	137.41'	135.93'	S64°19'30"W	C37	157.00'	10°30'54"	14.45'	28.81'	28.77'	N49°00'06"E
C16	530.00'	32°31'34"	154.61'	300.87'	296.85'	S66°00'31"W	C38	148.00'	15°54'54"	20.69'	41.11'	40.98'	N51°42'06"E
C17	243.00'	57°21'45"	132.94'	243.28'	233.25'	S53°35'25"W	C39	82.00'	24°22'52"	17.71'	34.89'	34.63'	N89°30'46"E
C18	303.00'	45°42'15"	127.69'	241.70'	235.34'	S47°45'40"W	C40	342.00'	8°26'22"	25.23'	50.37'	50.33'	N81°32'31"E
C19	273.00'	34°37'23"	85.09'	164.97'	162.47'	S53°18'05"W	C41	60.00'	83°14'16"	53.31'	87.17'	79.70'	N44°08'34"E
C20	303.00'	73°02'17"	224.36'	386.25'	360.62'	S72°30'32"W	C42	500.00'	20°22'16"	89.83'	177.77'	176.84'	N07°39'41"W
C21	1060.00'	7°44'56"	71.79'	143.36'	143.25'	N67°05'51"W	C43	1452.16'	3°56'01"	49.87'	99.70'	99.68'	N19°47'51"W

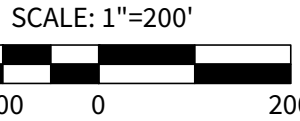
CURVE TABLE						CURVE TABLE							
CURVE	RADIUS	DELTA	TANGENT	LENGTH	CHORD	CHORD BEARING	CURVE	RADIUS	DELTA	TANGENT	LENGTH	CHORD	CHORD BEARING
C45	25.00'	92°06'44"	25.94'	40.19'	36.00'	N67°50'13"W	C66	304.00'	5°40'24"	15.06'	30.10'	30.09'	N56°18'16"E
C46	1000.00'	13°22'30"	117.25'	233.44'	232.91'	S72°47'40"W	C67	236.02'	7°30'26"	15.48'	30.92'	30.90'	N57°13'17"E
C47	2970.00'	13°54'49"	362.40'	721.23'	719.46'	S72°31'31"W	C68	208.00'	11°11'38"	20.38'	40.64'	40.57'	N55°23'07"E
C48	234.00'	6°47'00"	13.87'	27.70'	27.69'	S62°10'37"W	C69	202.00'	16°56'25"	30.08'	59.72'	59.51'	N58°15'30"E
C49	266.00'	6°47'00"	15.76'	31.49'	31.47'	S62°10'37"W	C70	182.00'	9°50'26"	15.67'	31.26'	31.22'	N71°38'56"E
C50	103.00'	20°06'55"	18.27'	36.16'	35.98'	S55°30'39"W	C71	218.00'	11°00'02"	20.99'	41.86'	41.79'	N71°04'07"E
C51	122.00'	23°19'37"	25.18'	49.67'	49.33'	S57°07'00"W	C72	266.00'	6°47'00"	15.76'	31.49'	31.47'	N68°57'36"E
C52	1132.00'	2°36'15"	25.73'	51.45'	51.45'	S70°04'56"W	C73	234.00'	6°47'00"	13.87'	27.70'	27.69'	N68°57'36"E
C53	218.00'	10°24'22"	19.85'	39.59'	39.54'	S66°10'53"W	C74	3030.00'	13°54'49"	369.72'	735.80'	733.99'	N72°31'31"E
C54	325.99'	5°41'33"	16.21'	32.39'	32.37'	S63°49'12"W	C75	940.00'	13°22'30"	110.22'	219.43'	218.94'	N72°47'40"W
C55	209.00'	7°33'18"	13.80'	27.56'	27.54'	S62°53'20"W	C76	25.00'	92°20'34"	26.04'	40.29'	36.07'	N19°56'08"E
C56	1840.00'	4°01'27"	64.64'	129.23'	129.21'	S57°05'57"W	C77	1440.00'	7°07'18"	89.61'	178.98'	178.87'	N29°47'48"W
C57	303.00'	2°58'38"	7.87'	15.74'	15.74'	S66°34'32"W	C78	100.00'	14°40'01"	12.87'	25.60'	25.53'	S26°01'26"E
C58	303.00'	20°55'04"	55.93'	110.62'	110.01'	S68°31'23"W	C79	100.00'	14°26'10"	12.66'	25.20'	25.13'	N40°34'32"W
C59	243.00'	6°50'09"	14.51'	28.99'	28.98'	S75°33'00"W	C80	44.00'	9°11'58"	3.54'	7.06'	7.06'	S49°11'38"E
C60	1470.00'	0°08'28"	1.81'	3.62'	3.62'	S72°12'59"W	C81	50.00'	7°15'36"	3.17'	6.34'	6.33'	S34°57'51"E
C61	1410.00'	0°08'28"	1.74'	3.47'	3.47'	N72°12'59"E	C82	520.00'	13°06'13"	59.72'	118.92'	118.66'	S24°46'57"E
C62	303.00'	6°50'09"	18.10'	36.15'	36.13'	N75°33'00"E	C83	45.00'	90°00'00"	45.00'	70.69'	63.64'	N63°13'51"W
C63	243.00'	20°55'04"	44.86'	88.72'	88.22'	N68°31'23"E	C84	50.00'	3°19'57"	1.45'	2.91'	2.91'	N29°40'05"W
C64	243.00'	2°58'38"	6.31'	12.63'	12.62'	N56°34'32"E							
C65	1900.00'	4°03'15"	67.25'	134.44'	134.41'	N57°06'51"E							



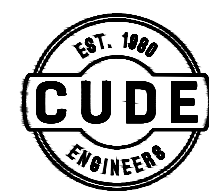
LOT 3000, BLOCK 'Z'

N.T.S.

LINE TABLE			LINE TABLE			LINE TABLE		
LINE	BEARING	LENGTH	LINE	BEARING	LENGTH	LINE	BEARING	LENGTH
L101	S73°07'42"E	32.17'	L133	S30°47'20"W	51.81'	L165	N08°48'21"E	302.84'
L102	N85°43'07"E	31.78'	L134	S13°35'50"W	32.97'	L166	N06°27'47"W	58.12'
L103	S79°07'08"E	59.98'	L135	S02°43'10"W	83.89'	L167	N01°35'55"E	201.15'
L104	N60°03'09"E	42.97'	L136	S07°26'26"W	69.21'	L168	N00°49'52"W	136.76'
L105	N69°44'35"E	75.64'	L137	S12°23'35"W	180.49'	L169	N13°37'18"W	78.58'
L106	N65°30'52"E	44.11'	L138	S18°22'30"W	119.12'	L170	N05°29'28"W	123.49'
L107	N77°06'29"E	156.01'	L139	N70°40'46"W	30.31'	L171	N04°54'33"W	125.69'
L108	S88°28'30"E	57.49'	L140	S84°48'43"W	33.80'	L172	N11°47'44"W	75.45'
L109	N57°20'44"W	151.62'	L141	S62°20'21"W	37.92'	L173	N15°50'38"W	167.58'
L110	S43°53'20"E	239.18'	L142	S69°03'35"W	274.43'	L174	N06°38'51"W	60.21'
L111	S88°21'04"E	55.65'	L143	S77°06'29"W	40.33'	L175	N09°43'13"E	45.46'
L112	N73°47'27"E	74.80'	L144	S62°40'28"W	62.66'	L176	N02°49'52"W	52.43'
L113	S88°07'25"E	35.70'	L145	S77°04'50"W	11.39'	L177	N30°59'22"W	17.05'
L114	N85°20'09"E	104.67'	L146	S63°39'23"W	50.05'	L178	N43°21'36"W	72.28'
L115	N67°15'51"E	635.89'	L147	S62°32'53"W	48.61'	L179	N12°51'52"W	27.89'
L116	N50°56'46"W	91.72'	L148	S87°55'30"W	64.19'	L180	N02°15'43"W	16.37'
L117	N56°20'09"W	64.09'	L149	S72°45'31"W	40.33'	L181	N19°30'08"E	13.01'
L118	N62°56'28"W	125.49'	L150	S70°12'40"W	50.09'	L182	N23°56'31"E	67.35'
L119	N76°41'28"W	56.16'	L151	S62°34'37"W	58.60'	L183	N07°03'11"W	68.09'
L120	N81°46'28"W	46.49'	L152	S56°06'54"W	163.71'	L184	N05°17'43"E	43.09'
L121	S74°43'15"W	183.40'	L153	S71°16'36"W	26.46'	L185	N04°19'20"E	72.07'
L122	S52°52'20"W	50.42'	L154	N81°56'22"W	177.27'	L186	N71°46'09"E	170.07'
L123	S32°00'31"W	27.06'	L155	S88°18'16"E	99.46'			
L124	S02°30'13"W	71.39'	L156	N89°30'48"E	53.44'			
L125	S11°43'29"W	59.58'	L157	N80°36'52"E	82.83'			
L126	S14°18'15"W	105.23'	L158	N84°16'50"E	32.49'			
L127	S58°29'44"W	19.27'	L159	N85°31'12"E	134.27'			
L128	N75°30'31"W	129.11'	L160	N87°50'58"E	66.83'			
L129	N86°36'42"W	39.37'	L161	S87°25'46"E	55.78'			
L130	S65°29'34"W	127.52'	L162	S79°40'00"E	161.55'			
L131	S39°28'05"W	37.41'	L163	S75°53'05"E	138.98'			
L132	S16°24'51"W	27.89'	L164	N89°14'41"E	61.57'			



- LEGEND**
- Ac. = ACRES
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 - ESM'T. = EASEMENT
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 - PL. = PROPERTY LINE
 - P.R.K.C. = PLAT RECORDS OF KENDALL COUNTY, TEXAS
 - P.U.E. = PUBLIC UTILITY EASEMENT
 - R = RADIUS
 - T.C.E.Q. = TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
 - UTIL. = UTILITY
 - VAR. = VARIABLE
 - VOL. = VOLUME
 - WID. = WIDTH
 - ELEV. = EXISTING GROUND MAJOR CONTOUR
 - - - ELEV. = EXISTING GROUND MINOR CONTOUR
 - — — EXISTING PROPERTY LINE
 - - - - - APPROXIMATE LIMITS OF 1% ANNUAL CHANCE (100-YEAR) FLOODPLAIN
 - - - - - 1% ANNUAL CHANCE PROPOSED FLOODPLAIN PER LOMR #22-06-0783P



CUDE ENGINEERS
4122 POND HILL RD. • SUITE 101
SAN ANTONIO, TEXAS 78231
TEL 210.681.2951 • FAX 210.523.7112
WWW.CUDEENGINEERS.COM
TBPB REGISTERED ENGINEERING
FIRM #0455
TBPB NO. 10048500

CORDILLERA RANCH
UNIT 305
SHEET 3 OF 3



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

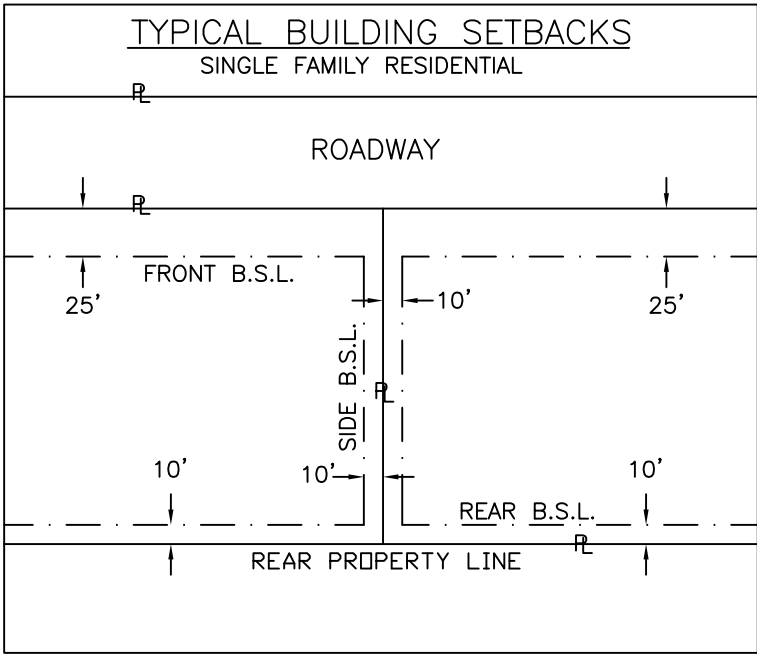
SUBJECT	Plat Revision - Comfort Lot 113A
DEPARTMENT & PERSON MAKING REQUEST	Commissioner Precinct 4 - Chad Carpenter County Engineer - Richard Tobolka Assistant County Engineer - Mary Ellen Schulle
PHONE # OR EXTENSION #	830-249-9343 ext. 250 or 252
TIME NEEDED FOR PRESENTATION	5 Minutes
WORDING OF AGENDA ITEM	Consideration and action on a plat revision of Comfort lot 113A filed in Volume 8, page 152 of the plat records of Kendall County, Texas. The proposed plat would create a 0.22-acre lot (Lot 113A-1) and a 0.385-acre lot (Lot 113A-2). A public hearing was held on 2/13/23, but no one was present to speak on the proposed plat revision. The owners of the subject property are James P. Jenkins and Lisa R. Jenkins
REASON FOR AGENDA ITEM	Plat Revision - Comfort Lot 113A
IS THERE DOCUMENTATION	Yes
WHO WILL THIS AFFECT?	Precinct 4
ADDITIONAL INFORMATION	The lot is served by central water and central sewer by WCID 1.

NOTES:

1. BASIS OF BEARING WAS ESTABLISHED FROM THE STATE PLANE COORDINATE SYSTEM, NORTH AMERICAN DATUM OF 1983, TEXAS SOUTH CENTRAL ZONE.
2. FIELD SURVEY COMPLETED 10/10/2022.
3. WATER SERVICE SHALL BE PROVIDED BY THE KENDALL COUNTY W.C.I.D. # 1.
4. SEWAGE FACILITIES SHALL BE PROVIDED BY THE KENDALL COUNTY W.C.I.D. # 1.
5. THESE LOTS ARE LOCATED WITHIN THE COMFORT INDEPENDENT SCHOOL DISTRICT.
6. ELECTRICAL SERVICE IS PROVIDED BY BANDERA ELECTRIC COOPERATIVE.
7. TELEPHONE SERVICE IS PROVIDED BY HILL COUNTRY TELEPHONE COOPERATIVE.
8. THESE LOTS HAVE BEEN DETERMINED TO BE WITHIN THE SPECIAL FLOOD HAZARD AREA "ZONE AE" ACCORDING TO LETTER OF MAP REVISION NO. 19-06-2757P DATED JULY 13, 2020.
9. ACRES NET REPRESENTS AREA OUTSIDE OF A SPECIAL FLOOD HAZARD AREA SOLELY BASED ON THE EFFECTIVE FLOODPLAIN. THIS AREA WAS CALCULATED BY OVERLAYING LETTER OF MAP REVISION NO. 19-06-2757P. NO ELEVATIONS OR FLOOD STUDY WAS DONE TO VERIFY THE LOCATION OF THIS LINE.
10. BASE FLOOD ELEVATION WAS DETERMINED BY LETTER OF MAP REVISION NO. 19-06-2757P DATED JULY 13, 2020.
11. THESE LOTS ARE NOT LOCATED WITHIN THE ETJ OF ANY CITY MUNICIPALITY.
12. BEARINGS AND DISTANCES SHOWN ON THIS PLAT AS "RECORD", WERE TAKEN FROM PLAT RECORDED IN VOLUME 8, PAGES 152-154, PLAT RECORDS, KENDALL COUNTY, TEXAS.
13. THIS AMENDING PLAT DOES NOT CHANGE OR ALTER COVENANTS AND RESTRICTIONS BY PREVIOUS SUBDIVISION PLAT OR OTHER METHODS.

THE ENGINEERING CONSULTANT, COUNTY ENGINEER OR PROJECT ENGINEER OF KENDALL COUNTY, TEXAS, HAS REVIEWED THIS SUBDIVISION PLAT FOR CONFORMANCE TO ALL REQUIREMENTS OF THE KENDALL COUNTY DEVELOPMENT RULES AND REGULATIONS.

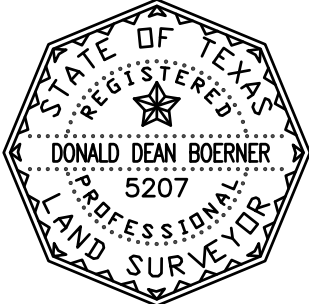
ENGINEER



SURVEYORS CERTIFICATE:

STATE OF TEXAS
COUNTY OF KENDALL

I HEREBY CERTIFY THIS PLAT IS TRUE AND CORRECT AND WAS PREPARED FROM AN ACTUAL SURVEY OF THE PROPERTY MADE UNDER MY SUPERVISION ON THE GROUND.



REGISTERED PROFESSIONAL LAND SURVEYOR #5207
DONALD DEAN BOERNER
DONNIE BOERNER SURVEYING COMPANY
228 HOLIDAY ROAD
COMFORT, TEXAS 78013

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED DONALD DEAN BOERNER, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT THEY EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATIONS THEREIN EXPRESSED AND IN THE CAPACITY THEREIN STATED.

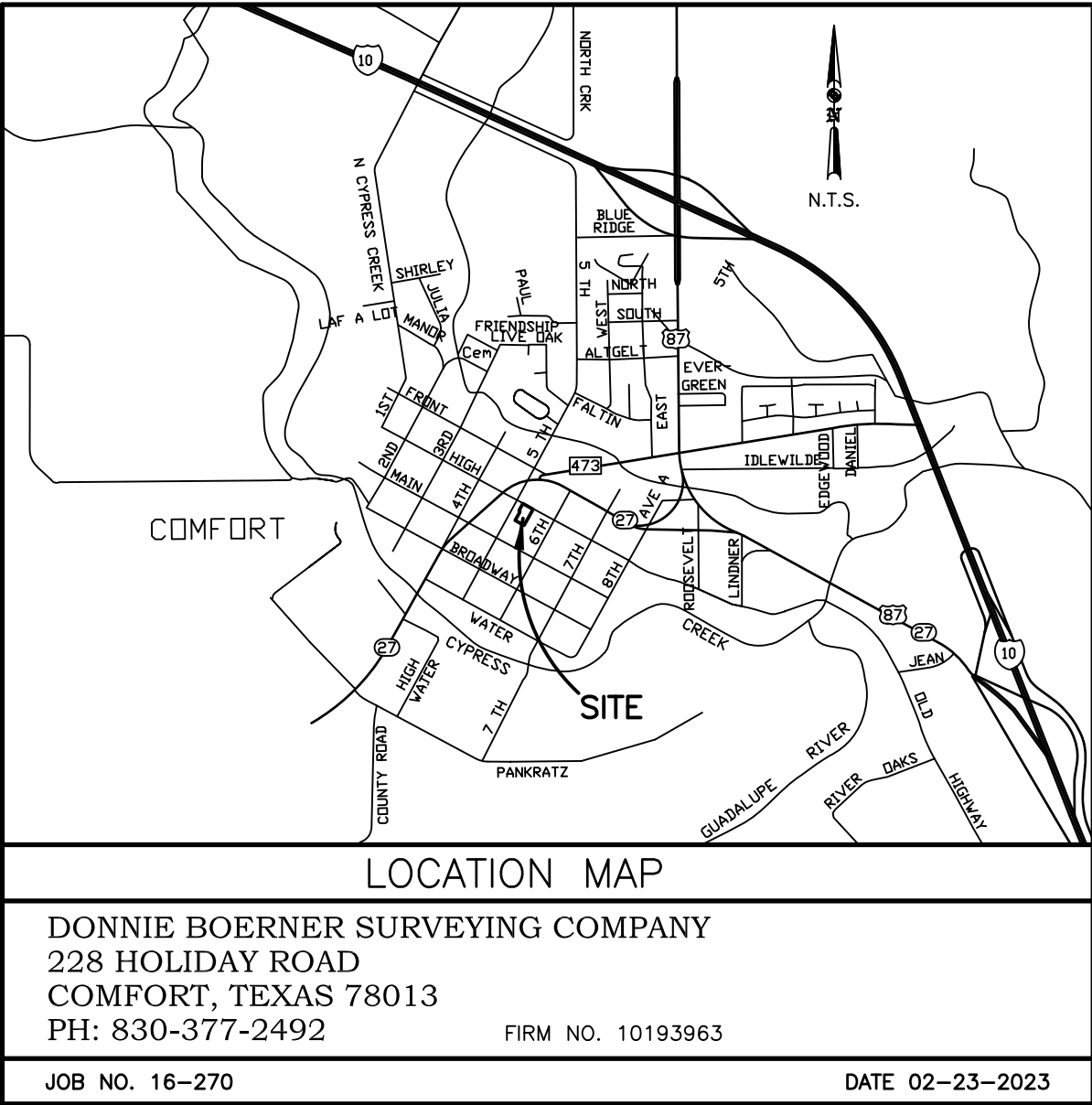
GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS ____ DAY OF _____, A.D., 2023.

NOTARY PUBLIC IN AND FOR
THE STATE OF TEXAS

PLAT REVISION

CREATING LOT 113A-1, AND LOT 113A-2 TOWN OF COMFORT, KENDALL COUNTY, TEXAS

PLAT SHOWING: LOT 113A-1, CONTAINING 0.220 ACRES AND LOT 113A-2 CONTAINING 0.385 ACRES, BEING ALL OF LOT 113A, TOWN OF COMFORT AS RECORDED IN VOLUME 8, PAGES 152-154, OFFICIAL RECORDS, KENDALL COUNTY, TEXAS.



STATE OF TEXAS
COUNTY OF KENDALL

THE OWNERS OF THE LAND IDENTIFIED BY THE LOT NUMBERS RECORDED IN THE VOLUME AND PAGE NUMBERS SHOWN ON THIS PLAT, AND WHOSE NAMES ARE SUBSCRIBED HERETO, AND IN PERSON OR TROUGH A DULY AUTHORIZED AGENT, ACKNOWLEDGE THAT THIS PLAT WAS MADE FROM ACTUAL SURVEYS ON THE GROUND AND DEDICATES TO THE USE OF THE PUBLIC FOREVER ALL STREETS, ALLEYS, PARKS, WATER COURSES, DRAIN EASEMENTS AND PUBLIC PLACES THEREON SHOWN FOR THE PURPOSE AND CONSIDERATION THEREIN EXPRESSED.

JAMES P. JENKINS

LISA R. JENKINS

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED, JAMES P. JENKINS AND LISA R. JENKINS, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT THEY EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATIONS THEREIN EXPRESSED AND IN THE CAPACITY THEREIN STATED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS ____ DAY OF _____, A.D., 2023.

NOTARY PUBLIC IN AND FOR
THE STATE OF TEXAS

THIS PLAT REVISION OF LOT 113A, TOWN OF COMFORT INTO LOTS 113A-1 AND 113A-2, TOWN OF COMFORT, KENDALL COUNTY, TEXAS HAS BEEN SUBMITTED TO AND CONSIDERED BY THE COMMISSIONERS COURT OF KENDALL COUNTY, TEXAS, AND IS HEREBY APPROVED BY SUCH COURT.

DATED THIS ____ DAY OF _____ A.D. 2023.

COUNTY JUDGE

COMMISSIONER PRECINCT NO.1

COMMISSIONER PRECINCT NO.2

COMMISSIONER PRECINCT NO.3

COMMISSIONER PRECINCT NO.4

STATE OF TEXAS
COUNTY OF KENDALL

I, _____, COUNTY CLERK OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING

INSTRUMENT OF WRITING WITH THIS CERTIFICATE OF AUTHENTICATION WAS FILED FOR RECORD IN MY OFFICE THE ____ DAY

OF _____ A.D. 2023 AT _____ M. IN THE PLAT RECORDS OF SAID COUNTY IN DOCUMENT NO. _____

TAX CERTIFICATE AFFIDAVIT FILED THIS DATE IN DOCUMENT NO. _____, KENDALL COUNTY OFFICIAL RECORDS.

IN TESTIMONY, WHEREOF, WITNESS MY HAND AND OFFICIAL SEAL OF OFFICE, THIS ____ DAY OF _____ A.D. 2023.

COUNTY CLERK
KENDALL COUNTY, TEXAS

BY: _____
DEPUTY

LEGEND:

- WATER METER
- ELECTRIC METER
- GAS METER
- MAILBOX
- PP \emptyset POWER POLE
- OHU— OVERHEAD UTILITIES
- //— WOOD FENCELINE
- X— WIRE FENCELINE
- O— CHAINLINK FENCELINE
- FIR FOUND 1/2" STEEL ROD
- SIR SET 1/2" STEEL ROD WITH AN ORANGE "RPLS 5207" PLASTIC CAP
- F-5207 FOUND 1/2" STEEL ROD WITH AN ORANGE "RPLS 5207" PLASTIC CAP

NORTH

SCALE: 1" = 20'

CROSS SECTION 1419.6 AS SHOWN ON LETTER OF MAP REVISION NO. 19-06-2757P DATED JULY 13, 2020

PART OF LOT 114
TOWN OF COMFORT
VOLUME 22 PAGE 331
DEED RECORDS

LOT 114A

TOWN OF COMFORT
VOLUME 8 PAGE 152-154
PLAT RECORDS

LOT 113A

LOT 113A

TOWN OF COMFORT
VOLUME 8 PAGE 152-154
PLAT RECORDS
0.605 ACRES

LOT 141

TOWN OF COMFORT
VOLUME 22 PAGE 331
DEED RECORDS

LOT 112

TOWN OF COMFORT
VOLUME 22 PAGE 331
DEED RECORDS

SPECIAL FLOOD HAZARD
AREA ZONE AE AS SHOWN
ON LETTER OF MAP
REVISION NO. 19-06-2757P
DATED JULY 13, 2020

EXISTING PLAT OF:

LOT 113A, CONTAINING 0.605 ACRES, TOWN OF COMFORT RECORDED IN VOLUME 8, PAGES 152-154, DEED RECORDS, KENDALL COUNTY, TEXAS

LEGEND:

- W WATER METER
E ELECTRIC METER
G GAS METER
M MAILBOX
PP Ø POWER POLE
—OHU— OVERHEAD UTILITIES
—//— WOOD FENCELINE
—X— WIRE FENCELINE
—O— CHAINLINK FENCELINE
FIR FOUND 1/2" STEEL ROD
SIR SET 1/2" STEEL ROD WITH AN ORANGE "RPLS 5207" PLASTIC CAP
F-5207 FOUND 1/2" STEEL ROD WITH AN ORANGE "RPLS 5207" PLASTIC CAP

NORTH
SCALE: 1" = 20'

CROSS SECTION 1419.6 AS
SHOWN ON LETTER OF MAP
REVISION NO. 19-06-2757P
DATED JULY 13, 2020

PART OF LOT 114
TOWN OF COMFORT
VOLUME 22 PAGE 331
DEED RECORDS

F-5207

LOT 141

TOWN OF COMFORT
VOLUME 22 PAGE 331
DEED RECORDS

LOT 114A

TOWN OF COMFORT
VOLUME 8 PAGE 152-154
PLAT RECORDS

LOT 113A-1
0.220 ACRES
(0.000 ACRES NET)

(SEE NOTE 9)
BASE FLOOD ELEVATION: 1419.6
(SEE NOTE 10)

LOT 113A-2
0.385 ACRES
(0.000 ACRES NET)

(SEE NOTE 9)
BASE FLOOD ELEVATION: 1419.6
(SEE NOTE 10)

HIGH STREET

SPECIAL FLOOD HAZARD
AREA ZONE AE AS SHOWN
ON LETTER OF MAP
REVISION NO. 19-06-2757P
DATED JULY 13, 2020

LOT 112

TOWN OF COMFORT
VOLUME 22 PAGE 331
DEED RECORDS

25' VARIAS = 69.44' RIGHT-OF-WAY
VOLUME 14 PAGE 338
PLAT RECORDS

AMENDING PLAT ESTABLISHING

LOT 113A-1, CONTAINING 0.220 ACRES AND LOT
113A-2 CONTAINING 0.385 ACRES, TOWN OF
COMFORT, KENDALL COUNTY, TEXAS.



KENDALL COUNTY COMMISSIONERS COURT AGENDA REQUEST

COMMISSIONER COURT DATE: 3/27/2023
OPEN SESSION

SUBJECT	Action resulting from Executive Session deliberations
DEPARTMENT & PERSON MAKING REQUEST	Shane Stolarczyk, County Judge
PHONE # OR EXTENSION #	830-249-9343 ext. 212
TIME NEEDED FOR PRESENTATION	5 Minutes
WORDING OF AGENDA ITEM	Action resulting from Executive Session deliberations
REASON FOR AGENDA ITEM	Take any necessary action required after Executive Session deliberations
IS THERE DOCUMENTATION	No
WHO WILL THIS AFFECT?	Kendall County
ADDITIONAL INFORMATION	No