

GRIMES COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

Prepared by:

Grimes County Auditor's Office

GRIMES COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

SEPTEMBER 30, 2020

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INTRODUCTORY SECTION

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GRIMES COUNTY AUDITOR

Jessica N. Murphy

P.O. Box 510 • Anderson, Texas 77830 • (936) 873-4415 • Fax (936) 873-2059

E-mail: jessi.murphy@grimescountytexas.gov

May 7, 2021

To: Honorable Board of District Judges,
Honorable County Judge,
Honorable Members of Commissioners' Court and
Citizens of Grimes County, Texas:

The Grimes County Auditor's Office is pleased to present the Comprehensive Annual Financial Report ("annual report") of Grimes County, Texas (the "County"), for the fiscal year ended September 30, 2020. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. The County Auditor's Office is legally required to present reports to the Commissioners' Court and District Judges. This annual report satisfies the requirement found in the Local Government Code section 114.025.

In 1999, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. This statement established new requirements for the annual financial reports of state and local governments. It was developed to provide additional information about the fiscal health of the government and to make the annual reports more comprehensive and easier to understand and use. GASB Statement No. 34 mandated that governments comparable to the County implement the new reporting model by fiscal year 2003.

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

The annual report is presented in three sections: **Introductory, Financial, and Statistical**. The introductory section includes this transmittal letter, the County's organizational chart, and a list of principal officials. The financial section includes the Management's Discussion and Analysis (MD&A), the basic financial statements including the notes, required supplementary information other than MD&A, combining and individual fund statements and schedules as well as the independent auditors' report on these financial statements and schedules. The statistical section, which is unaudited but reviewed by the independent auditors, includes selected financial and demographic information, generally presented on a multi-year basis.

The financial reporting entity (the County) includes all the funds of the primary government (i.e., Grimes County as legally defined), as well as any component units. Component units are legally separate entities for which the primary government is financially accountable. The County does not have any component units.

The County provides a full range of services contemplated by statute or charter. This includes police protection, legal and judicial services, construction and maintenance of roads and bridges, and waste management facilities.

GRIMES COUNTY BACKGROUND, ECONOMIC CONDITIONS, AND GROWTH

The County is located in the State of Texas. In 2018, its population was 28,360. The 2019 census estimate placed the County's population at 30,392. The County is named for Jesse Grimes, a signer of the Texas Declaration of Independence and early settler in Anderson, Texas, which is located in the southeast part of Texas.

The County is responsible for the maintenance of approximately 600+ miles of county roads and 113 bridges. Law enforcement is responsible for more than 790 square miles of the unincorporated area of the County. Despite the recession that has plagued the rest of the country; the County's growth has been slow and steady.

MAJOR INITIATIVES

For the Year

- Major capital asset purchases during the year include 3-2020 Ford Explorers, 1-dispatch console workstation, and 1-server for the Sheriff's Office. The Road and Bridge Department purchased 3-2020 Kenworth Dump Trucks, 1-Kubota Tractor, 1-Alamo Boom Mower, 1-2012 & 2013 International Dump Truck and 1-2019 Chevrolet Silverado. Constable #1 purchased a 2020 Chevrolet Tahoe.
- Hurricane Harvey caused extensive damage to the County Courthouse, bids were secured and Courthouse renovations were completed January 2021 at a total cost of \$2,227,663.
- Portion of the acreage and building that was purchased on Hwy 2445 in Plantersville for the Road and Bridge Department was sold. Bids for construction of new maintenance barn were received and contract was awarded. Construction began fall of 2019 and completed in April 2021 at a total cost of \$517,340.
- The County is using new accounting software, Financial Intelligence (FI) to track the financial activity of the county.
- Grimes County received Coronavirus Relief Funding in the amount of \$1,151,865.00 to help navigate the impact of COVID-19 outbreak. The County funded Navasota, Anderson and Iola Independent School Districts in the amount of \$324,966.30 to support health and safety expenditures necessary to provide instruction safely due to the pandemic.

For the Future

The County continues to work on a county-wide strategic plan that will address the county's greatest needs on a prioritized schedule. The new Justice & Business Center is in the construction phase and set to be completed by June 2021. Below is a link to the County's strategic plan which is routinely reviewed and updated.

<https://www.grimescountytexas.gov/page/Strategic%20Plan>

FINANCIAL INFORMATION

Long Term Financial Planning

The County continues to reserve funds to reduce the amount of potential future debt for the construction of a new annex or courtroom.

General Government Functions

The Commissioners' Court is the governing body of the County. The Texas Constitution specifies that the Court consist of a County Judge, who is elected at large and serves as presiding officer, and four county commissioners elected by the voters of their precinct. The court exercises the powers provided by law to conduct the varied business of the County. The Local Government Code prescribes the duties and grants authority to the Commissioners' Court and other county officers relating to financial management. In compliance with state statutes, the Commissioners' Court maintains budgetary control to ensure that provisions embodied within the annually appropriated budget are met for most county functions. According to the budget laws of the State of Texas, expenditures may not exceed the amount appropriated for each fund.

The Budget Process

The County Judge serves as the budget officer and, along with the County Auditor, prepares an annual budget for presentation and approval by the Commissioners' Court. Departments submit budget requests for budget revisions and amendments to the County Judge, who shall review for conformity to statutes, appropriateness within the scope of budget objectives, making recommendations to the Commissioners' Court as required. The Commissioners' Court maintains sole authority for revising or amending the budget.

Notices and budget request forms are distributed to elected officials and department heads, who are responsible for preparing a departmental budget request and submitting the same to the County Judge, along with supporting documentation.

The County Auditor estimates historical revenues and beginning balances in conjunction with information obtained from various county offices. The County Judge compiles and analyzes budget requests and estimated revenues, conducting budget review meetings with departments and the County Auditor.

A preliminary budget is submitted to Commissioners' Court and budget workshops are held with individual departments, as requested. A proposed budget is filed with the County Clerk for public inspections and a tax rate is proposed to support that budget, based upon the Tax Appraiser's publication of the "effective tax rate."

Notice of the proposed tax rate is published in the local newspaper and a public hearing is held to receive comments on the proposed budget and on the proposed tax rate. Changes warranted by law and required in the interest of the taxpayer are made, the budget is adopted, and a tax rate is set. The approved budget is filed with the County Clerk and the County Auditor.

The County Auditor monitors expenditures of the various departments to prevent expenditures from exceeding budget appropriations and sends a financial report to Commissioners' Court prior to each Court meeting. The County Auditor also posts the report on the County website. Expenditures are recorded based on service date, thus expenditures are clearly identified with each particular year.

Internal Control Structure

The County's accounting records for general government operations are maintained and the financial statements presented on a modified accrual basis. The financial operating controls are shared by the Commissioners' Court, which is the governing body, and the County Auditor who is appointed by the District Judges.

The County Auditor has the basic responsibility for maintaining the records of all financial transactions of the County and examining, auditing, and approving all disbursements from county funds prior to submission to Commissioners' Court for payment.

The Commissioners' Court sets the tax rate, establishes policies for county operations, approves contracts for the County and develops and adopts the county budget within the resources as estimated by the County Auditor.

In developing the County's accounting systems, consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of the financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived there from, and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The County's internal accounting controls are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

OTHER INFORMATION

Independent Audit

The County requires an annual audit of the general ledger, financial records, and transactions of all departments of the County by an independent certified public accountant. For this purpose, the accounting firm of Pattillo, Brown, & Hill, LLP, was selected by Commissioners' Court as the County's auditor. Their opinion letter on the financial statements is included in the financial section of this report.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting if an entity submits their annual report for review. Grimes County submitted the 2019 annual report for review and was awarded the Certificate of Achievement for Excellence in Financial Reporting for the tenth consecutive year.

Acknowledgements

The preparation of this report was accomplished with the efficient and dedicated services of the entire staff of the County Auditor's Office. We would like to express our appreciation to all members of the departments who assisted and contributed to its preparation. We would also like to thank the County Judge, members of the Commissioners' Court, and the department heads for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Jessica N. Murphy
County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Grimes County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2019

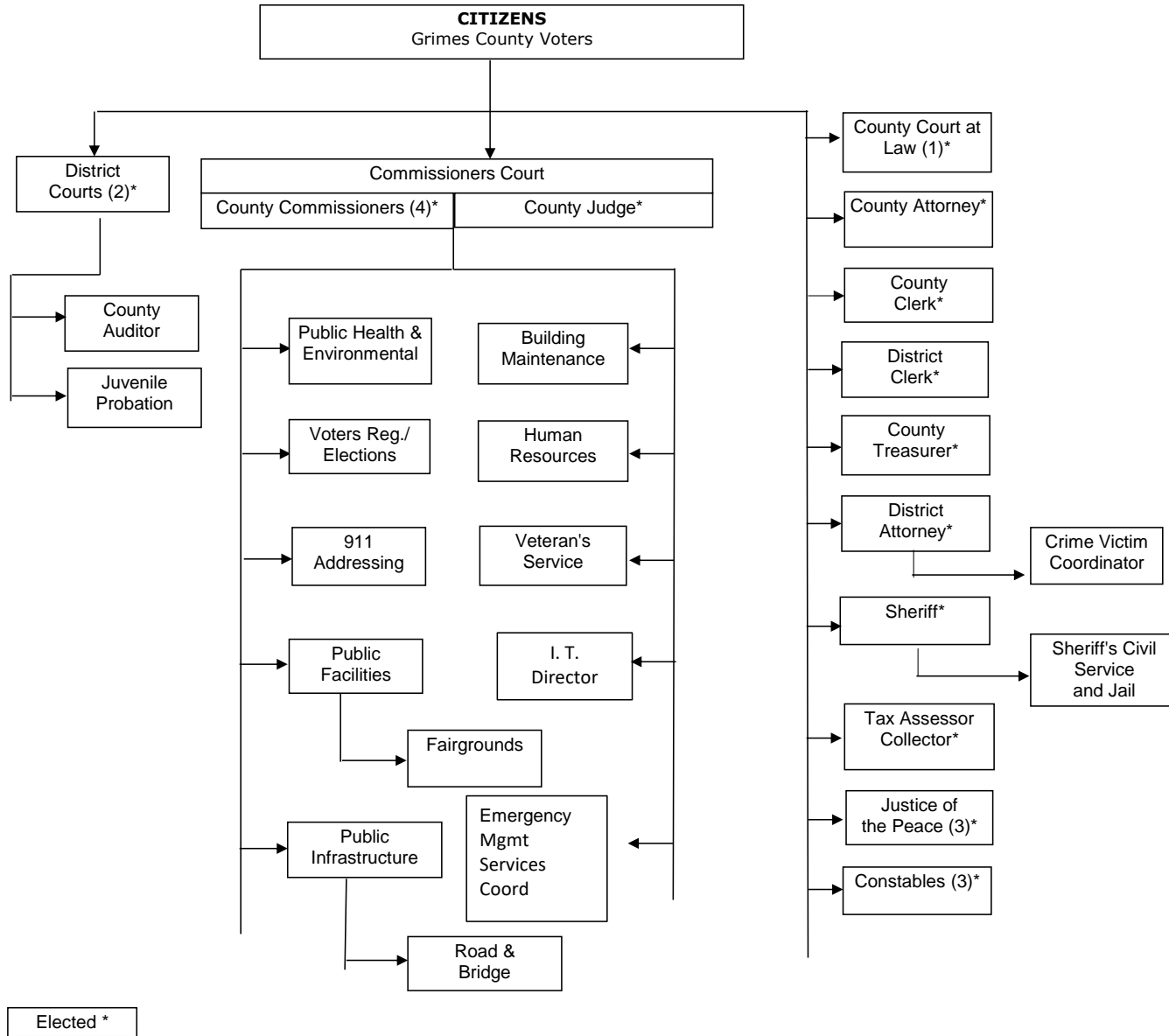
Christopher P. Merrill

Executive Director/CEO

GRIMES COUNTY, TEXAS

ORGANIZATIONAL CHART

SEPTEMBER 30, 2020



GRIMES COUNTY, TEXAS

LIST OF ELECTED AND APPOINTED OFFICIALS

SEPTEMBER 30, 2020



COMMISSIONERS COURT

Chad Mallett
David Dobyanski
Barbara Walker
Phillip Cox

Commissioner, Precinct #1
Commissioner, Precinct #2
Commissioner, Precinct #3
Commissioner, Precinct #4

JUDICIAL

Andria Bender
Diane LeFlore

District Attorney
District Clerk

COUNTY COURT

Joe Fauth, III
Tuck Moody McLain
Jon C. Fultz
Vanessa Burzynski

County Judge
County Court at Law Judge
County Attorney
County Clerk

JUSTICE COURTS

Christopher Acord
Lester Underwood
Mark Laughlin

Justice of the Peace, Precinct #1
Justice of the Peace, Precinct #2
Justice of the Peace, Precinct #3

LAW ENFORCEMENT

Don Sowell
Dale Schaper
Blake Jarvis
Wesley Male

County Sheriff
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3

FINANCIAL ADMINISTRATION

MaryAnn Waters
Jim-Bob Trant
Mary L. Nichols

Tax Assessor-Collector
County Treasurer
County Auditor**

**Designated Appointed Official. All others are elected.

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
and Commissioners' Court of Grimes County
Anderson, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grimes County, Texas, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise Grimes County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Grimes County, Texas' 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.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Grimes County, Texas, as of September 30, 2020, 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.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and other post-employment benefit information 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Grimes County, Texas' basic financial statements. The introductory section, combining individual fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2021, on our consideration of Grimes County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
May 7, 2021

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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Management's Discussion and Analysis

As management of Grimes County, Texas, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in introductory section of this report.

FINANCIAL HIGHLIGHTS

- As of September 30, 2020, the County's governmental funds reported combined fund balances of \$24,840,327. This reflects a decrease of \$2,571,893 from the previous fiscal year. \$14,224,876 or 57% of the combined fund balances at September 30, 2020 is available to meet the County's current and future needs (unassigned fund balances).
- The County's total net position increased \$710,573 from the previous fiscal year.
- The total government-wide assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources by \$60,623,336 (net position) at September 30, 2020. Of this amount, \$20,015,494 represents unrestricted net position. This is comparable to the total net position of \$59,912,763 at the beginning of the fiscal year.
- At the end of the fiscal year, the unrestricted fund balance (the total of the assigned and unassigned components of fund balance) for the County's General Fund was \$15,481,961 or 102% of the General Fund's total expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The statement of net position presents financial information on all of the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general government, public facilities, judicial, public safety, health and welfare, public transportation, and legal.

The government-wide financial statements can be found following the MD&A.

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

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

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

The County maintains 38 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge Fund, Capital Projects Fund, and CDBG Disaster & CRF 2020 Grants Fund, which are considered to be major funds. Data from the other 34 governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The basic governmental fund financial statements can be found following the government-wide financial statements of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds *are* not available to support the County's own programs.

The County maintains one type of fiduciary fund, agency funds. The *Agency funds* report resources held by the County in a custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statements can be found following the governmental fund financial statements of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 – 35 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's compliance with the budget for the General and Road and Bridge Funds, pension and OPEB schedules. Required supplementary information can be found following the notes to the financial statements of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on budgetary compliance, and pensions and OPEB. Combining and individual fund statements and schedules can be found following *required supplementary information* of this report.

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$60,623,336, at the close of the most recent fiscal year.

County's Net Position

	Governmental Activities	
	2020	2019
Current and other assets	\$ 30,354,447	\$ 31,654,123
Capital assets	<u>36,821,495</u>	<u>33,759,819</u>
Total assets	<u>67,175,942</u>	<u>65,413,942</u>
Deferred outflows of resources	<u>1,131,525</u>	<u>2,559,374</u>
Long-term liabilities	3,698,423	5,608,189
Other liabilities	<u>2,894,934</u>	<u>2,141,580</u>
Total liabilities	<u>6,593,357</u>	<u>7,749,769</u>
Deferred inflows of resources	<u>1,090,774</u>	<u>310,784</u>
Net position:		
Net investment		
in capital assets	36,592,139	33,356,099
Restricted	4,015,703	3,846,683
Unrestricted	<u>20,015,494</u>	<u>22,709,981</u>
Total net position	<u>\$ 60,623,336</u>	<u>\$ 59,912,763</u>

By far, the largest portion of the County's net position (60%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

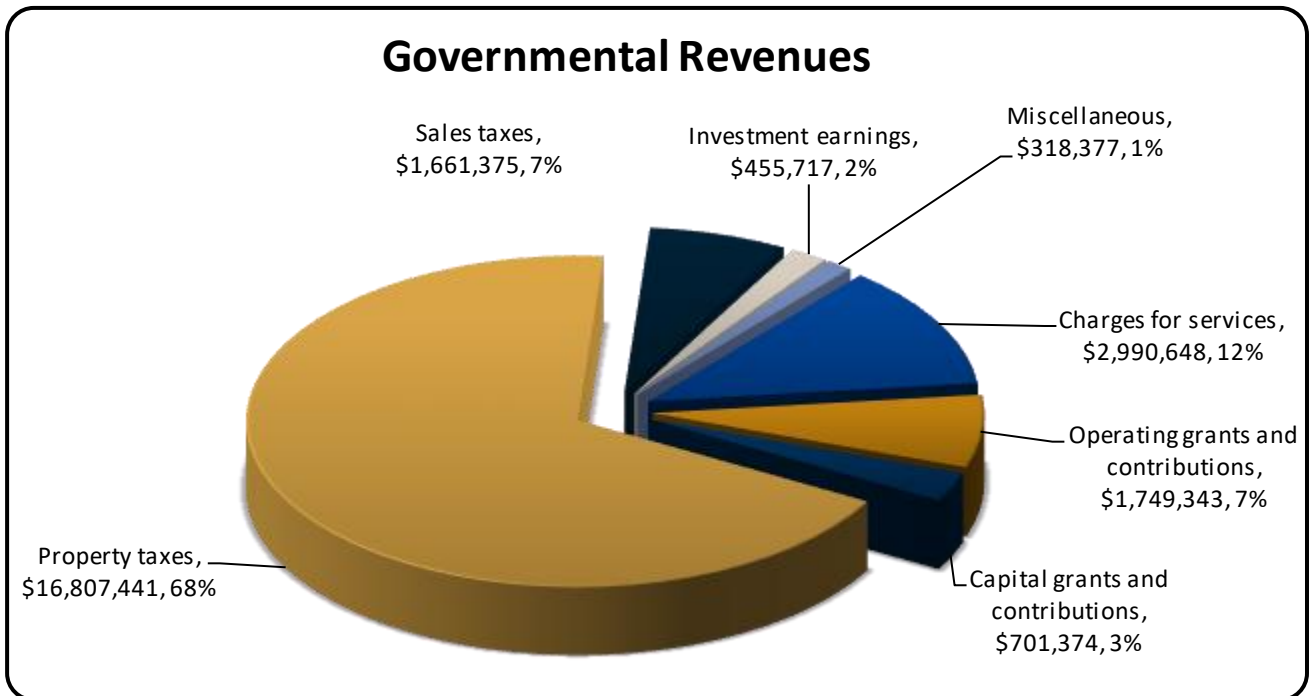
An additional portion of the County's net position (7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$20,015,494 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position. The same situation held true for the prior fiscal year. However, the County's overall net position increased \$710,573 from the prior fiscal year as result of current year activity. The reasons for the increase in net position that resulted from current year activity are discussed in the following sections for governmental activities.

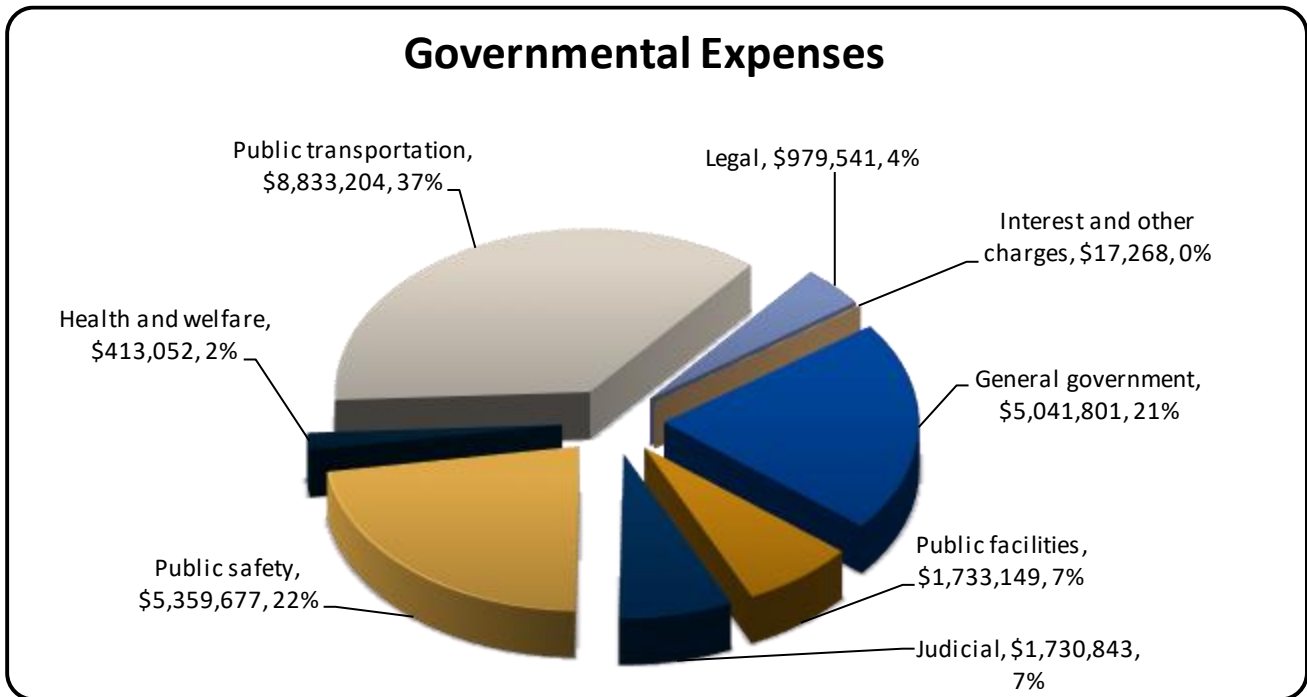
County's Changes in Net Position

	Governmental Activities	
	2020	2019
REVENUES		
Program revenues:		
Charges for services	\$ 2,990,648	\$ 3,853,498
Operating grants and contributions	1,749,343	1,004,388
Capital grants and contributions	701,374	842,277
General revenues:		
Property taxes	16,807,441	15,397,715
Sales taxes	1,661,375	1,630,058
Payment in lieu of taxes	77,190	112,694
Investment earnings	455,717	584,644
Gain on sale of capital assets	134,833	-
Miscellaneous	241,187	177,217
Total Revenues	<u>24,819,108</u>	<u>23,602,491</u>
EXPENSES		
General government	5,041,801	4,583,354
Public facilities	1,733,149	916,722
Judicial	1,730,843	2,336,000
Public safety	5,359,677	6,400,688
Health and welfare	413,052	324,201
Public transportation	8,833,204	7,260,765
Legal	979,541	870,536
Interest on long-term debt	17,268	1,627
Total Expenses	<u>24,108,535</u>	<u>22,693,893</u>
CHANGE IN NET POSITION	<u>710,573</u>	<u>908,598</u>
NET POSITION, BEGINNING	59,912,763	59,004,165
NET POSITION, ENDING	<u>\$ 60,623,336</u>	<u>\$ 59,912,763</u>

Graphic presentations of selected revenues and expenses provide a visual analysis of the County's activities.



Total governmental revenues increased by \$1,216,617 in comparison to the prior year. This increase is primarily related to the increase in property tax values and sales tax revenue.



Total governmental expenses increased as compared to the prior year \$1,414,642, or 6%. This is primarily due to an increase employee benefit cost, increased public safety cost, as well as road and bridge repairs.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County's Commissioners' Court.

The County's governmental funds reflect a combined fund balance of \$24,840,327. Of the total governmental fund balance \$4,015,078 is restricted for various purposes, \$6,577,469 is assigned, and \$14,224,876 is unassigned.

The General Fund is the chief operating fund of the County. At the current fiscal year, unassigned fund balance of the General Fund was \$14,861,318. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance to total fund expenditures. Unassigned fund balance represents 98% of total General Fund expenditures. The fund balance of the County's General Fund reported an increase of \$736,329 despite a planned transfer to fund a capital project. The fund also received insurance proceeds of approximately \$700,000, along with the County being conservative with expenditures due to uncertainty of revenue streams during the global pandemic. Revenues increased, primarily due to property and sales taxes, while other revenue sources decreased due to the COVID-19 pandemic.

The Road and Bridge Fund reported a increase of \$230,638 due to reduced maintenance expenditures compared to stable revenue.

The Capital Projects fund reported a decrease in fund balance of \$2,902,300. This was the result of spending funds allocated for the construction of a new justice center in the current year. Fund balance is expected to continue decreasing as additional project costs are incurred.

The CDBG Disaster & CRF 2020 Grants Fund reported a decrease in fund balance of \$612,623. This was the result of certain grant reimbursements not being received within the period of availability; the revenues and expenditures are expected to equal at the completion of the grant projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual General Fund revenues exceeded the budget by \$489,645 during the year. Both current and delinquent property tax collections surpassed the amount anticipated by the County, while sales tax revenue was significantly less than budgeted.

General Fund expenditures were less than the final budget by \$1,013,439 as a result of a County-wide effort to keep expenditures at or below budget. The general administration, public facilities, judicial, and public safety departments reported significantly less expenditures than budgeted.

During the 2020 year, the Commissioners' Court amended the budget for the following purposes:

- To appropriate monies from other governmental units received in year 2020.
- To re-appropriate monies within or between departments; and
- To reflect department year-end projections.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. At the end of the year, the County's governmental activities had invested \$36,821,495 in a variety of capital assets, net of depreciation. This investment in capital assets includes land, buildings, machinery, equipment, roads and bridges. The total increase in net capital assets for the current fiscal year was \$3,061,676. The County has undertaken several capital projects and asset replacements, the most significant of which are described below.

Major capital asset events during the year include infrastructure in the amount of \$1.3 million, and various machinery and equipment in the amount \$1.7 million. Machinery and equipment included vehicles, dump trucks, motor grader, and track loaders for various departments.

Additional information on the County's capital assets can be found in the notes to the financial statements on page 24 of this report.

Long-term Debt. At the end of the year, the County reported employee benefit liabilities and capital leases. Capital lease agreements were entered into to finance the purchase of road and bridge equipment.

Additional information on the County's long-term debt can be found in the notes to the financial statements on page 24 – 25 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The unemployment rate for Grimes County was heavily impacted by the Covid-19 Pandemic rising to 5.30% in 2020, a significant increase from the 4.10% in 2019. The Commissioner's Court adopted the fiscal year 2020 budget in September 2019, and the Unassigned General Fund Balance was \$13,923,465. The total Road and Bridge fund balance was \$2,717,067. The property tax rate for fiscal year 2020 is \$0.530261 per \$100 valuation, which remains the same since fiscal year 2012. The County continues to maintain an estimated collection rate of 98%.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances. Questions concerning this report or requests for additional financial information should be directed to the County Auditor's Office, 114 West Buffington, P.O. Box 510, Anderson, Texas 77830.

**BASIC
FINANCIAL STATEMENTS**

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GRIMES COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 27,366,840
Receivables, net:	
Property taxes	1,574,147
Accounts	456,807
Due from other governments	951,185
Prepaid items	5,468
Capital assets:	
Non-depreciable	4,621,191
Depreciable, net	<u>32,200,304</u>
Total assets	<u>67,175,942</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to other postemployment benefit - group term life	94,551
Deferred outflows related to other postemployment benefit - retiree health	480,707
Deferred outflows related to pensions	<u>556,267</u>
Total deferred outflows of resources	<u>1,131,525</u>
 LIABILITIES	
Accounts payable	2,121,637
Accrued liabilities	406,031
Due to other governments	211,578
Unearned revenue	155,688
Noncurrent liabilities:	
Due within one year:	
Long term debt	249,667
Total other postemployment benefit - group term life	14,457
Total other postemployment benefit - retiree health	49,701
Due in more than one year:	
Long term debt	227,280
Total other postemployment benefit - group term life	463,403
Total other postemployment benefit - retiree health	2,606,691
Net pension liability	<u>87,224</u>
Total liabilities	<u>6,593,357</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to other postemployment benefit - group term life	32,872
Deferred inflows related to other postemployment benefit - retiree health	216,133
Deferred inflows related to pensions	<u>841,769</u>
Total deferred inflows of resources	<u>1,090,774</u>
 NET POSITION	
Net investment in capital assets	36,592,139
Restricted for:	
Road and bridge	2,947,705
Judicial	635,987
Public safety	81,266
Records management	282,226
Social services	8,824
Historical preservation	27,743
Election services	31,952
Unrestricted	<u>20,015,494</u>
Total net position	<u>\$ 60,623,336</u>

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

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GRIMES COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Position
					Governmental Activities
Governmental activities:					
General government	\$ 5,041,801	\$ 1,664,066	\$ 206,007	\$ -	\$(3,171,728)
Public facilities	1,733,149	38,110	-	250,000	(1,445,039)
Judicial	1,730,843	392,015	22,885	-	(1,315,943)
Public safety	5,359,677	137,707	1,192,137	-	(4,029,833)
Health and welfare	413,052	-	-	-	(413,052)
Public transportation	8,833,204	751,747	231,978	451,374	(7,398,105)
Legal	979,541	7,003	96,336	-	(876,202)
Interest and other	<u>17,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,268)</u>
Total governmental activities	\$ <u>24,108,535</u>	\$ <u>2,990,648</u>	\$ <u>1,749,343</u>	\$ <u>701,374</u>	<u>(18,667,170)</u>
General revenues:					
Taxes:					
Property taxes					16,807,441
Sales taxes					1,661,375
Payment in lieu of taxes					77,190
Investment earnings					455,717
Gain on sale of capital assets					134,833
Miscellaneous					<u>241,187</u>
Total general revenues					<u>19,377,743</u>
Change in net position					<u>710,573</u>
Net position, beginning					<u>59,912,763</u>
Net position, ending					\$ <u>60,623,336</u>

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

GRIMES COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2020

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>
ASSETS			
Cash and investments	\$ 15,825,558	\$ 3,510,111	\$ 6,629,847
Receivables, net:			
Taxes	1,431,267	141,871	-
Accounts	456,807	-	-
Due from other governments	244,046	51	-
Due from other funds	487,029	-	-
Prepaid items	<u>4,743</u>	<u>625</u>	<u>-</u>
Total assets	<u>18,449,450</u>	<u>3,652,658</u>	<u>6,629,847</u>
LIABILITIES			
Accounts payable	615,373	482,969	655,485
Accrued liabilities	311,837	80,062	-
Due to other governments	211,578	-	-
Due to other funds	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,138,788</u>	<u>563,031</u>	<u>655,485</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	1,128,810	141,871	-
Unavailable revenue - court fines and fees	445,148	-	-
Unavailable revenue - grants	<u>250,000</u>	<u>51</u>	<u>-</u>
Total deferred inflows of resources	<u>1,823,958</u>	<u>141,922</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	4,743	625	-
Restricted for:			
Road and bridge	-	2,947,080	-
Judicial	-	-	-
Public safety	-	-	-
Records management	-	-	-
Social services	-	-	-
Historical preservation	-	-	-
Election services	-	-	-
Assigned for:			
Capital murder trial	603,107	-	-
Capital projects	-	-	5,974,362
Subsequent year budget	17,536	-	-
Unassigned	<u>14,861,318</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>15,486,704</u>	<u>2,947,705</u>	<u>5,974,362</u>
Total liabilities, deferred inflows of resources and fund balances	\$ <u>18,449,450</u>	\$ <u>3,652,658</u>	\$ <u>6,629,847</u>

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The net pension liability, total OPEB liability and deferred outflows and inflows related to pensions and OPEB are not an available resource or due and payable in the current period, therefore, are not reported in the funds.

Certain deferred inflows of resources are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Net position of governmental activities

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

CDBG Disaster & CRF 2020 Grants Fund	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ 1,401,324	\$ 27,366,840
-	1,009	1,574,147
-	-	456,807
662,709	44,379	951,185
-	-	487,029
-	100	5,468
<u>662,709</u>	<u>1,446,812</u>	<u>30,841,476</u>
182,555	185,255	2,121,637
-	14,132	406,031
-	-	211,578
464,554	22,475	487,029
-	155,688	155,688
<u>647,109</u>	<u>377,550</u>	<u>3,381,963</u>
-	1,009	1,271,690
-	-	445,148
651,309	988	902,348
<u>651,309</u>	<u>1,997</u>	<u>2,619,186</u>
-	-	5,368
-	-	2,947,080
-	635,987	635,987
-	81,266	81,266
-	282,226	282,226
-	8,824	8,824
-	27,743	27,743
-	31,952	31,952
-	-	603,107
-	-	5,974,362
-	-	17,536
(635,709)	(733)	14,224,876
<u>(635,709)</u>	<u>1,067,265</u>	<u>24,840,327</u>
\$ <u>662,709</u>	\$ <u>1,446,812</u>	
		36,821,495
		(3,180,725)
		2,619,186
		<u>(476,947)</u>
		<u>\$ 60,623,336</u>

GRIMES COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>
REVENUES			
Taxes:			
Property	\$ 16,962,615	\$ -	\$ -
Sales	1,641,226	-	-
Payment in lieu of taxes	77,190	-	-
Intergovernmental	235,460	231,978	-
Fees of office	859,026	3,675	-
Fines and forfeitures	222,575	45,679	-
Investment earnings	455,295	-	-
Charges for services	254,645	751,747	-
Hospital lease and rentals	598,257	-	-
Miscellaneous revenue	<u>194,791</u>	<u>37,233</u>	<u>-</u>
Total revenues	<u>21,501,080</u>	<u>1,070,312</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	4,587,791	-	-
Public facilities	1,965,531	-	-
Judicial	1,825,144	-	54,519
Public safety	4,381,376	-	-
Health and welfare	389,112	-	-
Public transportation	642,425	5,226,927	-
Legal	920,012	-	-
Debt service:			
Principal	-	174,364	-
Interest and other	-	17,268	-
Capital outlay	<u>430,145</u>	<u>1,213,387</u>	<u>3,176,133</u>
Total expenditures	<u>15,141,536</u>	<u>6,631,946</u>	<u>3,230,652</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,359,544</u>	<u>(5,561,634)</u>	<u>(3,230,652)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	36,607	5,465,564	328,352
Transfers out	(6,434,988)	-	-
Sale of capital assets	6,988	315,690	-
Insurance recoveries	<u>768,178</u>	<u>11,018</u>	<u>-</u>
Total other financing sources and uses	<u>(5,623,215)</u>	<u>5,792,272</u>	<u>328,352</u>
NET CHANGE IN FUND BALANCES	<u>736,329</u>	<u>230,638</u>	<u>(2,902,300)</u>
FUND BALANCES, BEGINNING	<u>14,750,375</u>	<u>2,717,067</u>	<u>8,876,662</u>
FUND BALANCES, ENDING	\$ <u>15,486,704</u>	\$ <u>2,947,705</u>	\$ <u>5,974,362</u>

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

CDBG Disaster & CRF 2020 Grants Fund	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ -	\$ 16,962,615
-	-	1,641,226
-	-	77,190
826,944	496,524	1,790,906
-	253,345	1,116,046
-	1,842	270,096
-	422	455,717
-	609	1,007,001
-	-	598,257
<u>257</u>	<u>8,906</u>	<u>241,187</u>
<u>827,201</u>	<u>761,648</u>	<u>24,160,241</u>
-	304,280	4,892,071
-	511,265	2,476,796
-	114,949	1,994,612
-	421,023	4,802,399
-	7,055	396,167
1,439,824	6,693	7,315,869
-	9,203	929,215
-	-	174,364
-	-	17,268
-	<u>15,582</u>	<u>4,835,247</u>
<u>1,439,824</u>	<u>1,390,050</u>	<u>27,834,008</u>
<u>(612,623)</u>	<u>(628,402)</u>	<u>(3,673,767)</u>
-	641,072	6,471,595
-	(36,607)	(6,471,595)
-	-	322,678
-	-	779,196
-	<u>604,465</u>	<u>1,101,874</u>
<u>(612,623)</u>	<u>(23,937)</u>	<u>(2,571,893)</u>
<u>(23,086)</u>	<u>1,091,202</u>	<u>27,412,220</u>
<u>\$(635,709)</u>	<u>\$ 1,067,265</u>	<u>\$ 24,840,327</u>

GRIMES COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Net change in fund balances - total governmental funds: \$(2,571,893)

Amounts reported for governmental activities in the Statement of Activities are

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Capital outlay	5,804,468
Depreciation	(2,554,947)

Governmental funds report the proceeds from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain or loss on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost and accumulated depreciation of the asset disposed.

(187,845)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.

Property taxes	(155,174)
Court fines	(5,171)
Grants	679,208

Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.

Principal payment	174,364
-------------------	---------

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Pension cost	(175,286)
Other postemployment benefits obligation cost	(283,062)
Compensated absences	(14,089)

Change in net position of governmental activities \$ 710,573

GRIMES COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2020

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ <u>6,352,783</u>
Total assets	\$ <u>6,352,783</u>
LIABILITIES	
Due to others	\$ <u>6,352,783</u>
Total liabilities	\$ <u>6,352,783</u>

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GRIMES COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Grimes County, Texas (the "County") is an independent government entity created by an act of the Texas Legislature. The County is governed by a Commissioners' Court, composed of four County Commissioners and the County Judge, all of which are elected officials.

The County's financial statements include the accounts of all County operations. The County provides a vast array of services including financial administration, judicial, health and welfare, public facilities and transportation, general administration, public safety, elections and voters' administration, and legal.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

B. Basis of Presentation - Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. Governmental activities are supported by taxes, intergovernmental revenues, and other nonexchange transactions.

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs and grants that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, such as taxes and investment earnings, are presented as general revenues.

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

The County reports the following major governmental funds:

General Fund – This fund is the County’s primary operating fund used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general administration, financial administration, public facilities, elections, judicial, public safety, health and welfare, public transportation, and legal.

Road and Bridge Fund – This fund is used to account for funds assigned and vehicle registration fees collected for the Road and Bridge Fund. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities. All precinct operations, as well as permanent road monies, are accounted for in this fund.

- i. (notes: The main source of revenue for Road and Bridge is not from a property tax levy. Road & Bridge is sustained almost entirely by the General Fund. Funds are transferred annually to support the R&B department)

Capital Projects Fund – This fund is used to account for the funds assigned and expended for the construction of the County Justice Center

CDBG Disaster & COVID-19 Relief Fund – This fund is used to account for grant monies from Federal agencies for disaster and pandemic related expenditures.

Additionally, the County reports the following fund type:

Agency Funds – These funds are custodial in nature. These funds are used to account for assets that the County holds for others in an agency capacity. These resources include funds for individuals in accordance with court decrees by the County or District Clerk, District Attorney, Justices of the Peace, Sheriff’s Office, Tax Office, and the Juvenile Probation Office within the County, and the State of Texas.

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans). All outstanding balances between funds are reported as "due to/from other funds." Receivables are reported net of an allowance for uncollectible amounts.

Property Taxes

Property taxes are levied on October 1, on property values assessed as of January. Property taxes attach an enforceable lien on property as of February 1. Taxes are due on October 1, and full payment can be made prior to February 1, to avoid penalty and charges.

The Grimes County Appraisal District bills and collects taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor's agency fund. Tax collections deposited for the County are distributed on a periodic basis to the general, road and bridge, and Debt Service Funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value, and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own expense, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when purchased.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years.

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Infrastructure	20 - 45 years
Buildings	20 - 30 years
Machinery and equipment	5 - 10 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.
- Difference in expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions – The changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Difference in expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions – The changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Compensated Employee Absences

It is the County's policy to permit employees to accumulate earned but unused vacation. Vacation that is expected to be liquidated with expendable, available financial resources is reported as expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations. Accrued vacation is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirement.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. The long-term debt consists primarily of certificates of obligation, net OPEB obligation and accrued compensated absences.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payment of principal and interest reported as expenditures. However, claims and judgments and compensated absences paid from governmental funds are reported as liabilities in the fund financial statements only for the portion that is due and payable at year-end.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the General Fund. Lease payments representing both principal and interest are recorded as expenditures in the General Fund upon payment, with an appropriate reduction of principal recorded in the government-wide financial statements.

Pensions

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

Other Post-Employment Benefits

The County participates in two defined-benefit other post-employment benefit (OPEB) plans, which are described individually below. Aggregate OPEB expense for the year ended September 30, 2020, was \$347,196. OPEB liabilities are primarily liquidated by the General Fund.

TCDRS Group Term Life Fund. The County participates in the Texas County & District Group Term Life Fund (TCDRS GTLF), which is an optional single-employer defined benefit life insurance plan that is administered by TCDRS. It provides death benefits to active and, if elected, retired employees of participating employers. Contribution rates are determined annually for each participating entity as a percentage of that County's covered payroll. The death benefit for retirees is considered an other postemployment benefit (OPEB). The OPEB program is an unfunded trust because the GTLF trust covers both actives and retirees and is not segregated. The Total OPEB Liability of the plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the Total OPEB Liability, deferred inflows and outflows of resources, and OPEB expense. Benefit payments are recognized when due and payable in accordance with the benefit terms.

Retiree Health Insurance. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained from a report prepared by a consulting actuary.

Fund Balance

Fund balances of governmental funds are classified as follows:

Non-spendable – represents amounts that cannot be spent because they are either not spendable form (such as inventory or prepaid insurance) or are legally required to remain intact (such as principal of a permanent fund).

Restricted – represents amounts that are constrained by external parties, constitutional provisions, or by enabling legislation.

Committed – represents amounts constrained to specific purposes by the County itself, using its highest level of decision-making authority. Commissioners' Court is the highest level of decision-making authority for the County that can, by court resolution prior to the end of the fiscal year, commit fund balance. 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 – amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners Court has by resolution authorized the County Auditor and County Judge to assign fund balance. The Commissioners Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned – represents amounts that are available for any purpose. Positive amounts are reported only in the General Fund. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed, then assigned funds, and finally unassigned funds. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance.

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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on the GAAP basis of accounting for the General Fund, and certain Special Revenue Funds. Project-length budgets are adopted for Capital Projects Funds. All annual appropriations lapse at fiscal year-end. The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. The legal level of control is the department level in the General Fund and Road and Bridge Fund and fund level for all other funds. The following Special Revenue Funds did not have an adopted budget: Graffiti Eradication, Pretrial Intervention, Election Services Contract, District Attorney Special, Victims of Crime, Illegal Tire Dumping Clean-up, Voter Registration, VINE Grant, County Specialty Court, Court Digital & Record Preservation and CDBG Disaster & CRF 2020 Grants Funds. Additionally, the Debt Service Fund did not have an adopted budget.

At year-end, expenditures exceeded appropriations in the General Government: Non-departmental, Public Facilities: Historical Courthouse, Legal: Indigent Coordinator departments of the General Fund in the amounts of \$85,034, \$103,008, and \$19,184, respectively. These overages were funded with existing fund balance. Expenditures exceeded appropriations in general government of the Records Management Vital Statistics Fund and School Resource Officer funds by \$5,162 and \$3,441, respectively. These overages were funded with existing fund balance.

As of year-end, the Victim of Crimes Fund and CDBG Disaster & CRF 2020 Grants Fund had deficit fund balances of \$733 and \$635,709, respectively. The deficit fund balances are expected to be funded with intergovernmental revenue.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less.

Credit Risk. State law and the County's investment policy limits investments to obligations of states, agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent. Further, commercial paper must be rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies.

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of September 30, 2020, pledged securities that are in the County's name and FDIC insurance exceeded bank balances.

B. Receivables

Amounts are aggregated in taxes and accounts receivable (net of allowance for uncollectible accounts) line items for certain funds and aggregated columns. Below is the detail of receivables including the applicable allowances for uncollectible accounts.

	<u>General</u>	<u>Road and Bridge</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Taxes	\$ 2,097,333	\$ 219,968	\$ 1,564	\$ 2,318,865
Court fines	2,225,738	-	-	2,225,738
Other	<u>11,659</u>	<u>-</u>	<u>-</u>	<u>11,659</u>
Gross receivables	4,334,730	219,968	1,564	4,556,262
Allowance for uncollectible	<u>(2,446,656)</u>	<u>(78,097)</u>	<u>(555)</u>	<u>(2,525,308)</u>
Net receivables	<u>\$ 1,888,074</u>	<u>\$ 141,871</u>	<u>\$ 1,009</u>	<u>\$ 2,030,954</u>

C. Capital Assets

Capital assets activity for the year ended September 30, 2020, was as follows:

	Balance Beginning	Increases	Decreases	Balance Ending
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 599,707	\$ -	\$ (135,167)	\$ 464,540
Construction in progress	<u>-</u>	<u>4,156,651</u>	<u>-</u>	<u>4,156,651</u>
Total capital assets not being depreciated	<u>599,707</u>	<u>4,156,651</u>	<u>(135,167)</u>	<u>4,621,191</u>
Capital assets being depreciated:				
Buildings and improvements	12,105,506	6,700	-	12,112,206
Machinery and equipment	9,977,818	1,022,164	(397,600)	10,602,382
Infrastructure	<u>41,571,370</u>	<u>618,953</u>	<u>(92,960)</u>	<u>42,097,363</u>
Total capital assets being depreciated	<u>63,654,694</u>	<u>1,647,817</u>	<u>(490,560)</u>	<u>64,811,951</u>
Less: accumulated depreciation for:				
Buildings and improvements	(9,133,266)	(306,562)	-	(9,439,828)
Machinery and equipment	(6,243,242)	(843,649)	397,600	(6,689,291)
Infrastructure	<u>(15,118,074)</u>	<u>(1,404,736)</u>	<u>40,283</u>	<u>(16,482,527)</u>
Total accumulated depreciation	<u>(30,494,582)</u>	<u>(2,554,947)</u>	<u>437,883</u>	<u>(32,611,646)</u>
Total capital assets being depreciated, net	<u>33,160,111</u>	<u>(907,130)</u>	<u>(52,677)</u>	<u>32,200,304</u>
Governmental activities, capital assets, net	<u>\$ 33,759,818</u>	<u>\$ 3,249,521</u>	<u>\$ (187,844)</u>	<u>\$ 36,821,495</u>

Depreciation was charged to governmental activities of the County as follows:

General government	\$ 60,554
Financial Administration	3,516
Public facilities	27,372
Judicial	102,461
Public safety	391,939
Health and welfare	8,740
Elections	2,797
Public transportation	1,941,187
Environmental Protection	999
Legal	<u>15,382</u>
Total depreciation expense - governmental activities	<u>\$ 2,554,947</u>

D. Long-term Debt

The County issues certificates of obligations to provide funds for the acquisition or construction of major capital facilities. These issues are direct obligations and pledge the full faith and credit of the County.

Changes in the County's long-term liabilities for the year ended September 30, 2020, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Capitalized lease obligations	\$ 403,720	\$ -	\$ 174,364	\$ 229,356	\$ 187,769
Compensated absences	<u>233,502</u>	<u>312,337</u>	<u>298,248</u>	<u>247,591</u>	<u>61,898</u>
Total governmental activities	<u>\$ 637,222</u>	<u>\$ 312,337</u>	<u>\$ 472,612</u>	<u>\$ 476,947</u>	<u>\$ 249,667</u>

Compensated absences and capital lease obligations are generally liquidated by the General Fund.

The County has entered into lease agreements (direct borrowings) as lessee for financing the acquisition of various pieces of equipment. These leases qualify as capital leases and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The County's direct borrowings (capital leases) are secured with equipment as collateral and have an interest rate from 4.09% to 4.53%. The cost of equipment purchased with capital leases is \$605,395, with \$165,763 accumulated depreciation as of September 30, 2020.

The following is a schedule of the future minimum lease payments under these agreements and the present value of the net minimum lease payments at September 30, 2020.

<u>Fiscal Year</u>	<u>Amount</u>
2021	\$ 191,632
2022	<u>47,509</u>
Minimum lease payments	239,141
Less amount representing interest	<u>(9,785)</u>
Total	<u>\$ 229,356</u>

E. Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2020, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	CDBG Disaster	\$ 464,554
General	Nonmajor Governmental	<u>22,475</u>
		<u>\$ 487,029</u>

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

F. Interfund Transfers

The composition of interfund transfers for the year ended September 30, 2020, is as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amounts</u>
Road & Bridge	General	5,465,564
Capital projects	General	328,352
Nonmajor Governmental	General	641,072
General	Nonmajor Governmental	<u>36,607</u>
Total		<u>\$ 6,471,595</u>

Transfers were primarily utilized to move unrestricted funds to finance various programs that are accounted for in other funds in accordance with budgetary authorizations, including amounts provided as matching funds for various grant programs, road and bridge projects, Courthouse renovations, and the construction of a new Justice Center.

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates, along with other entities, in the Texas Association of Counties Workers' Compensation Self-Insurance Fund. The Texas Association of Counties created this pool to insure the County for workers' compensation related claims. The County also provides its employees benefits, including medical and life insurance, which the County obtains through the Texas Association of Counties Insurance Trust Fund. This pool purchases commercial insurance at group rates for participants in the pool. The County has no additional risk or responsibility to either of the pools in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three years.

The County reports liabilities when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency, and amount of payout and other economic and social factors. The liability for claims and judgments is reported in the government-wide financial statements because it is not expected to be liquidated with expendable, available financial resources. However, none are reported at September 30, 2020.

B. Contingent Liabilities

Amounts received or receivable from grant 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 County expects such amounts, if any, to be immaterial.

The County periodically is a defendant in various lawsuits. As of September 30, 2020, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

C. Tax Abatement

The County enters into economic development agreements designed to promote development and redevelopment within the County, stimulate commercial activity, enhance the property tax base and economic vitality of the County. This program reduces the assessed property values as authorized under Chapter 381 of the Texas Local Government Code.

The County has entered into various agreements that reduce property taxes. Agreements for a reduction of taxable values call for a reduction of 20% to 100% for 5 to 10 years. Each developer requires a monetary commitment and a minimum employment requirement. For fiscal year 2020, the County rebated \$146,703 in property taxes.

D. Defined Benefit Pension Plan

Plan Description. The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCERS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCERS issues a publicly available comprehensive annual financial report that can be obtained at www.tcdrs.org.

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.

Benefits Provided. TCERS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCERS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCERS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCERS Act.

Employees covered by benefit terms

At the December 31, 2019, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	98
Inactive employees entitled to but not yet receiving benefits	115
Active employees	<u>197</u>
	<u><u>410</u></u>

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, 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. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 7.84% and 8.15% in calendar years 2019 and 2020, respectively. The County’s contributions to TCDRS for the year ended September 30, 2020, were \$792,073, and were equal to the required contributions.

Net Pension Liability. The County’s Net Pension Liability (NPL) was measured as of December 31, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. This liability is generally liquidated by the General and Road and Bridge Funds.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75% per year
Overall payroll growth	4.9% per year
Investment rate of return	8.0%, net of pension plan investment expense, including inflation

The County has no automatic cost-of-living adjustments (“COLA”) and one is not considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the actuarial valuation. Each year, the County may elect an ad-hoc COLA for its retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2018. All other actuarial assumptions that determined the total pension liability as of December 31, 2019, were based on the results of an actuarial experience study for the period January 1, 2013, through December 31, 2016.

The long-term expected rate of return on pension plan investments is 8.0%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on April 2020 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was performed in 2017. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed	MSCI World Ex USA (net) Index	7.00%	5.20%
International Equities - Emerging	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

(1) Target asset allocation adopted at the June 2020 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.80%, per Cliffwater's 2020 capital market assumptions.

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

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

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

Discount Rate

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

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance at 12/31/2018	\$ 25,882,012	\$ 23,902,695	\$ 1,979,317
Changes for the year:			
Service cost	991,800	-	991,800
Interest on total pension liability ⁽¹⁾	2,128,680	-	2,128,680
Effect of economic/demographic gains or losses	29,050	-	29,050
Refund of contributions	(130,633)	(130,633)	-
Benefit payments	(1,080,573)	(1,080,573)	-
Administrative expenses	-	(21,134)	21,134
Member contributions	-	535,954	(535,954)
Net investment income	-	3,925,375	(3,925,375)
Employer contributions	-	600,136	(600,136)
Other ⁽²⁾	-	1,292	(1,292)
Balance at 12/31/2019	<u>\$ 27,820,336</u>	<u>\$ 27,733,112</u>	<u>\$ 87,224</u>

⁽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.

Sensitivity Analysis

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

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$ 31,397,603	\$ 27,820,336	\$ 24,817,541
Fiduciary net position	<u>27,733,113</u>	<u>27,733,112</u>	<u>27,733,113</u>
Net pension liability/(asset)	<u>\$ 3,664,490</u>	<u>\$ 87,224</u>	<u>\$ (2,915,572)</u>

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2020, the County recognized pension expense of \$812,882. At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 21,787	\$ 178,428
Changes in actuarial assumptions	59,141	-
Difference between projected and actual investment earnings	-	663,341
Contributions subsequent to the measurement date	475,339	-
Total	<u>\$ 556,267</u>	<u>\$ 841,769</u>

\$475,339 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30,	
2021	\$(212,169)
2022	(243,267)
2023	93,201
2024	(398,606)

E. Other Post-Employment Benefit Plan – TCDRS Group Term Life Fund

Plan Description. The County voluntarily participates in the Group Term Life program for the Texas County & District Retirement System (TCDRS GTL). The GTL program is a statewide, multiple-employer defined other post-employment benefit (OPEB) plan and is established and administered in accordance with the TCDRS Act. The plan is treated as an unfunded trust, because the GTL trust covers both actives and retirees and is not segregated. Therefore, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided. The GTL provides group-term life insurance to all full- and part-time non-temporary employees, regardless of the number of hours they work in a year and are eligible for the TCDRS pension plan. Benefits are established by the TCDRS Act. The County’s Commissioners’ Court opted into this program, and may terminate coverage under, and discontinue participation in the GTL program as of January 1, each year.

Payments from this fund are similar to group-term life insurance benefits and are paid to the designated beneficiaries upon the receipt of an approved application for payment. The death benefit for active employees provides a lump-sum payment approximately equal to the employee’s most recent regular annualized salary. The death benefit for retirees is considered an other employment benefit and is a fixed amount of \$5,000.

Employees covered by benefit terms. The number of employees currently covered by the benefit terms is as follows:

Inactive employees receiving benefits	79
Inactive employees entitled to but not yet receiving benefits	32
Active employees	<u>197</u>
	<u>308</u>

Contributions. The County contributes to the GTLF at a contractually required rate as determined by an annual actuarial valuation, which was 0.43% and 0.44% for calendar year 2020 and 2019, respectively, of which 0.18% and 0.19%, respectively, represented the retiree-only portion for each year, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the GTLF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. The County's contributions to the GTLF for the year ended September 30, 2020 was \$14,457, representing contributions for both active and retiree coverage, which equaled the required contributions each year.

Total OPEB Liability. The County's Total OPEB Liability (TOL) was measured as of December 31, 2019 as determined by an actuarial valuation as of that date.

Actuarial Assumptions. The Total OPEB Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Investment rate of return (discount rate)	2.74%
Actuarial cost method	Entry age normal

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014

All actuarial assumptions and methods that determined the Total OPEB Liability as of December 31, 2019 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 75.

Discount Rate. A single discount rate of 2.74% was used to measure the total OPEB liability. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate was the 20-year Bond GO Index published by bondbuyer.com as of the measurement date of December 31, 2019.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used in measuring the Total OPEB Liability.

	1% Decrease Discount Rate (1.74%)	Current Discount Rate (2.74%)	1% Increase in Discount Rate (3.74%)
Total OPEB Liability	\$ 568,606	\$ 477,860	\$ 407,540

OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEBs. At September 30, 2020, the County reported a liability of \$477,860 for its Total OPEB Liability. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019. This liability is generally liquidated by the General and Road and Bridge Funds. For the year ended September 30, 2020, the County recognized OPEB expense of \$41,673. There were no changes of benefit terms that affected measurement of the Total OPEB Liability during the measurement period.

Changes in the Total OPEB Liability

	<u>Changes in Total OPEB Liability</u>
Balance at December 31, 2018	\$ 370,738
Changes for the year:	
Service cost	16,752
Interest on total OPEB liability ⁽¹⁾	15,592
Effect of economic/demographic gains or losses	(2,408)
Effect of assumption changes or inputs ⁽²⁾	91,733
Benefit payments	(14,547)
Balance at December 31, 2019	<u>\$ 477,860</u>

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

⁽²⁾ Reflects change in discount rate.

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 6,806
Change of assumptions	84,053	26,066
Contributions subsequent to the measurement date	<u>10,498</u>	<u>-</u>
Totals	<u>\$ 94,551</u>	<u>\$ 32,872</u>

\$10,498 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability for the year ending September 30, 2021. Other amounts of the reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>For the Year Ended September 30,</u>	
2021	\$ 9,329
2022	9,329
2023	9,329
2024	8,306
2025	14,888

F. Other Post-Employment Benefit Plan - Retiree Health Care Plan

Plan Description. The County offers its retired employees health insurance benefits through a single-employer defined benefit OPEB plan, under County policy. This plan is administered by the County and it has the authority to establish and amend the benefit terms and financing arrangements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits and Contributions. The Plan will pay a portion of the premium for continuation of the medical insurance coverage of certain retirees. In order to be eligible for this benefit, the retiree must be a current recipient of retirement benefits from the TCDRS and be age 60 or older with eight years of service or age plus years of service equals 75 or more with a minimum of eight years of service or any age with 20 years of service; and satisfy the applicable plan requirements for the extension of retiree coverage under the medical insurance benefit plan offered by the County at the time of retirement. Employees that do not qualify for a TCDRS pension have the option of selecting COBRA coverage. This coverage does not extend beyond the age of 64.

Beginning with retirement and ending upon the death of the retiree or cessation of payment for their portion of the medical premium, the County shall pay 30 percent pay of the retiree medical coverage premiums for retirees. To cover their spouses, eligible retirees must pay 100 percent of the cost for their eligible spouse. Eligible retirees shall pay 100 percent of the premiums for dental, vision, and life insurance.

The County's contributions to the Retiree Health Plan for the year ended September 30, 2020, were \$49,701, which equal benefit payments for retirees.

The number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently receiving benefits	21
Active members	<u>163</u>
Total	<u><u>184</u></u>

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial cost method	Individual Entry Age - Level Percentage of Projected Salary
Inflation rate	3.00%
Salary increases	3.50%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	RP-2014 Total Table with Projection MP-2019
Health care cost trend rates	Level 4.50%
Participation rates	It was assumed that 100% of retirees who are eligible for the County subsidy and 65% of those who are not eligible for the County subsidy would choose to receive health care benefits through the County.
Discount rate	2.66% as of September 30, 2019 and 2.25% as of September 30, 2020

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

A Single Discount Rate of 2.25% was used to measure the total OPEB liability. This Single Discount Rate was based on the municipal bond rates as of the measurement date. The source of the municipal bond rate was Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of September 30, 2020.

Changes in the Total OPEB Liability

The County's total OPEB liability of \$2,656,392 was measured as of September 30, 2020 and was determined by an actuarial valuation as of September 30, 2020. This liability is generally liquidated by the General and Road and Bridge Funds.

	<u>Total OPEB Liability</u>
Balance at 10/01/2019	\$ 2,620,912
Changes for the year:	
Service cost	184,524
Interest on the total liability	73,964
Difference between expected and actual experience	75,133
Changes in assumptions and other inputs	(248,440)
Benefit payments	(49,701)
Net changes	<u>35,480</u>
Balance at 09/30/2020	<u>\$ 2,656,392</u>

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (2.25%) in measuring the total OPEB liability.

	<u>1% Decrease in Discount Rate (1.25%)</u>	<u>Discount Rate (2.25%)</u>	<u>1% Increase in Discount Rate (3.25%)</u>
County's total OPEB liability	\$ 3,206,039	\$ 2,656,392	\$ 2,228,518

Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the Healthcare Cost Trend Rate used was 1% less than and 1% greater than what was used in measuring the total OPEB liability.

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's total OPEB liability	\$ 2,133,538	\$ 2,656,392	\$ 3,368,966

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEBs

For the year ended September 30, 2020, the County recognized OPEB expense of \$305,523.

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 65,363	\$ -
Changes in actuarial assumptions	<u>415,344</u>	<u>216,133</u>
Total	<u>\$ 480,707</u>	<u>\$ 216,133</u>

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

For the Year Ended September 30,			
2021	\$	47,035	
2022		47,035	
2023		47,035	
2024		47,035	
2025		47,035	
Thereafter		29,399	

G. New Accounting Principles

Significant new accounting standards not yet implemented by the County includes the following.

Statement No. 84, *Fiduciary Activities* – This statement establishes criteria for identifying fiduciary activities of governments and for identifying fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The statement will become effective for the County in fiscal year 2021.

Statement No. 87, *Leases* – This statement changes the recognition requirements for certain lease assets and liabilities for leases that are currently classified as operating leases. This statement will become effective for the County in fiscal year 2022.

H. COVID-19

In early March 2020, the COVID-19 virus was declared a global pandemic, and it continues to cause market fluctuations. Business continuity and financial markets, including supply chains and consumer demand across a broad range of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time.

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**REQUIRED
SUPPLEMENTARY INFORMATION**

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 16,531,273	\$ 16,531,273	\$ 16,962,615	\$ 431,342
Sales	1,768,943	1,768,943	1,641,226	(127,717)
Payment in lieu of taxes	78,000	78,000	77,190	(810)
Intergovernmental	318,813	318,813	235,460	(83,353)
Fees of office	803,823	803,823	832,279	28,456
Fines and forfeitures	265,615	265,615	222,575	(43,040)
Investment earnings	300,000	300,000	455,295	155,295
Hospital lease and rentals	598,127	598,127	598,257	130
Miscellaneous revenue	<u>328,841</u>	<u>346,841</u>	<u>633,883</u>	<u>287,042</u>
Total revenues	<u>20,993,435</u>	<u>21,011,435</u>	<u>21,658,780</u>	<u>647,345</u>
EXPENDITURES				
Current:				
General government:				
County judge	189,502	190,494	186,886	3,608
County clerk	407,302	401,993	393,677	8,316
County coordinator	102,722	102,722	84,100	18,622
Human resources department	114,432	113,832	104,739	9,093
Tax assessor and collector	310,034	310,034	292,166	17,868
County auditor	389,772	362,158	339,800	22,358
County treasurer	189,514	189,515	181,984	7,531
Tax appraisal district	444,656	426,194	426,194	-
Voters registration	247,978	249,488	225,403	24,085
IT department	732,384	734,972	736,709	(1,737)
Nondepartmental	<u>1,562,815</u>	<u>1,564,619</u>	<u>1,649,653</u>	<u>(85,034)</u>
Total general government	<u>4,691,111</u>	<u>4,646,021</u>	<u>4,621,311</u>	<u>24,710</u>
Public facilities:				
Historical courthouse	60,000	1,733,475	1,836,483	(103,008)
Building maintenance	<u>175,505</u>	<u>132,340</u>	<u>131,665</u>	<u>675</u>
Total public facilities	<u>235,505</u>	<u>1,865,815</u>	<u>1,968,148</u>	<u>(102,333)</u>
Judicial:				
District court	225,470	191,410	141,101	50,309
County court at law	340,700	337,552	295,874	41,678
Judicial	291,818	265,485	223,412	42,073
Justice of the peace, precinct 1	174,148	174,149	170,156	3,993
Justice of the peace, precinct 2	172,844	172,711	168,928	3,783
Justice of the peace, precinct 3	225,092	224,557	187,056	37,501
Constable, precinct 1	78,859	78,859	77,447	1,412
Constable, precinct 2	179,335	179,335	149,141	30,194
Constable, precinct 3	101,253	101,254	96,353	4,901
District clerk	<u>362,047</u>	<u>359,450</u>	<u>343,872</u>	<u>15,578</u>
Total judicial	<u>2,151,566</u>	<u>2,084,762</u>	<u>1,853,340</u>	<u>231,422</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Public safety:				
Adult probation	\$ 41,010	\$ 41,010	\$ 38,182	\$ 2,828
Fire protection	393,241	393,241	339,897	53,344
Juvenile board	6,845	6,845	6,529	316
Juvenile	161,902	161,902	161,902	-
County sheriff	2,248,585	2,140,994	1,889,581	251,413
Jail	2,136,481	2,068,788	1,835,178	233,610
Department of public safety	1,000	1,000	789	211
Emergency management	103,896	103,686	81,859	21,827
Crime victims assistance	104,541	104,541	99,920	4,621
Total public safety	<u>5,197,501</u>	<u>5,022,007</u>	<u>4,453,837</u>	<u>568,170</u>
Health and welfare:				
Veterans service officer	19,483	19,115	17,659	1,456
Agriculture extension service	92,438	92,658	82,712	9,946
Indigent health care	43,500	43,500	41,779	1,721
Health resource center	51,937	51,937	32,897	19,040
Garbage	238,728	238,728	219,699	19,029
Total health and welfare	<u>446,086</u>	<u>445,938</u>	<u>394,746</u>	<u>51,192</u>
Public transportation:				
Commissioner- precinct 1	88,545	86,026	84,652	1,374
Commissioner- precinct 2	135,425	377,676	377,272	404
Commissioner- precinct 3	108,225	108,226	106,890	1,336
Commissioner- precinct 4	81,620	79,446	78,844	602
Total public transportation	<u>413,815</u>	<u>651,374</u>	<u>647,658</u>	<u>3,716</u>
Legal:				
District attorney	640,466	633,667	583,345	50,322
County attorney	250,704	250,705	234,522	16,183
Indigent coordinator	93,000	93,000	112,184	(19,184)
Total legal	<u>984,170</u>	<u>977,372</u>	<u>930,051</u>	<u>47,321</u>
Capital outlay	498,490	461,686	430,145	31,541
Total capital outlay	<u>498,490</u>	<u>461,686</u>	<u>430,145</u>	<u>31,541</u>
Total expenditures	<u>14,618,244</u>	<u>16,154,975</u>	<u>15,299,236</u>	<u>855,739</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,375,191</u>	<u>4,856,460</u>	<u>6,359,544</u>	<u>1,503,084</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$(6,440,718)	\$(6,432,329)	\$(6,434,988)	\$(2,659)
Proceeds from sale of capital assets	-	-	6,988	6,988
Insurance recoveries	-	-	768,178	768,178
Total other financing sources (uses)	<u>(6,432,328)</u>	<u>(6,432,329)</u>	<u>(5,623,215)</u>	<u>809,114</u>
NET CHANGE IN FUND BALANCES	<u>(57,137)</u>	<u>(1,575,869)</u>	<u>736,329</u>	<u>2,312,198</u>
FUND BALANCES, BEGINNING	<u>14,750,375</u>	<u>14,750,375</u>	<u>14,750,375</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 14,693,238</u>	<u>\$ 13,174,506</u>	<u>\$ 15,486,704</u>	<u>\$ 2,312,198</u>

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GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 25,764	\$ 231,978	\$ 206,214
Fees of office	300	1,750	3,675	1,925
Fines and forfeitures	60,541	60,541	45,679	(14,862)
Charges for services	759,144	759,144	751,747	(7,397)
Miscellaneous revenue	5,000	40,325	37,233	(3,092)
Total revenues	<u>824,985</u>	<u>887,524</u>	<u>1,070,312</u>	<u>182,788</u>
EXPENDITURES				
Current:				
Public transportation				
Road and bridge	6,239,135	6,418,406	5,226,927	1,191,479
Debt service:				
Principal	174,814	174,814	174,364	450
Interest and other charges	17,268	17,268	17,268	-
Capital outlay	<u>1,025,000</u>	<u>1,263,757</u>	<u>1,213,387</u>	<u>50,370</u>
Total expenditures	<u>7,456,217</u>	<u>7,874,245</u>	<u>6,631,946</u>	<u>1,242,299</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,631,232)</u>	<u>(6,986,721)</u>	<u>(5,561,634)</u>	<u>1,425,087</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,465,564	5,465,564	5,465,564	-
Proceeds from sale of capital assets	-	315,690	315,690	-
Insurance recoveries	-	10,788	11,018	230
Total other financing sources (uses)	<u>5,465,564</u>	<u>5,792,042</u>	<u>5,792,272</u>	<u>230</u>
NET CHANGE IN FUND BALANCE	<u>(1,165,668)</u>	<u>(1,194,679)</u>	<u>230,638</u>	<u>1,425,317</u>
FUND BALANCE, BEGINNING	<u>2,717,067</u>	<u>2,717,067</u>	<u>2,717,067</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,551,399</u>	<u>\$ 1,522,388</u>	<u>\$ 2,947,705</u>	<u>\$ 1,425,317</u>

GRIMES COUNTY, TEXAS

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET)
AND RELATED RATIOS**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Measurement Date December 31	<u>2014</u>	<u>2015</u>
Total Pension Liability		
Service cost	\$ 770,103	\$ 783,120
Interest total pension liability	1,439,207	1,576,781
Effect of plan changes	-	(111,124)
Effect of assumption changes or inputs	-	240,033
Effect of economic/demographic (gains) or losses	105,010	(252,602)
Benefit payments/refunds of contributions	<u>(625,520)</u>	<u>(747,775)</u>
Net change in total pension liability	1,688,800	1,488,433
Total pension liability - beginning	<u>17,697,106</u>	<u>19,385,906</u>
Total pension liability - ending (a)	<u>\$ 19,385,906</u>	<u>\$ 20,874,339</u>
Plan Fiduciary Net Position		
Employer contributions	\$ 483,463	\$ 494,222
Member contributions	441,460	418,313
Investment income net of investment expenses	1,218,178	(184,150)
Benefit payments refunds of contributions	<u>(625,520)</u>	<u>(747,775)</u>
Administrative expenses	<u>(14,424)</u>	<u>(14,051)</u>
Other	<u>51,215</u>	<u>72,278</u>
Net change in plan fiduciary net position	1,554,372	38,837
Plan fiduciary net position - beginning	<u>17,939,562</u>	<u>19,493,934</u>
Plan fiduciary net position - ending (b)	<u>\$ 19,493,934</u>	<u>\$ 19,532,771</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ (108,028)</u>	<u>\$ 1,341,568</u>
Fiduciary net position as a percentage of total pension liability	100.56%	93.57%
Covered payroll	\$ 5,924,777	\$ 5,975,906
Net pension liability (asset) as a percentage of covered payroll	-1.82%	22.45%

Note: This schedule is required to have 10 years of information, but the information prior to 2014 is not available.

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$	838,137	\$ 880,013	\$ 872,093	\$ 991,800
	1,694,121	1,862,476	1,986,400	2,128,680
	-	-	-	-
	-	147,852	-	-
(	16,724)	(310,754)	(108,254)	29,050
(	755,066)	(1,063,282)	(1,019,339)	(1,211,206)
	1,760,468	1,516,305	1,730,900	1,938,324
	<u>20,874,339</u>	<u>22,634,807</u>	<u>24,151,112</u>	<u>25,882,012</u>
\$	<u>22,634,807</u>	\$ <u>24,151,112</u>	\$ <u>25,882,012</u>	\$ <u>27,820,336</u>
\$	542,372	\$ 538,159	\$ 588,587	\$ 600,136
	467,562	467,964	509,929	535,954
	1,438,694	3,104,387	(452,060)	3,925,375
(	755,066)	(1,063,282)	(1,019,339)	(1,211,206)
(	15,723)	(16,163)	(19,199)	(21,134)
	<u>63,700</u>	(<u>918</u>)	(<u>9,680</u>)	<u>1,292</u>
	1,741,539	3,030,147	(401,762)	3,830,417
	<u>19,532,771</u>	<u>21,274,310</u>	<u>24,304,457</u>	<u>23,902,695</u>
\$	<u>21,274,310</u>	\$ <u>24,304,457</u>	\$ <u>23,902,695</u>	\$ <u>27,733,112</u>
\$	<u>1,360,497</u>	\$ (<u>153,345</u>)	\$ <u>1,979,317</u>	\$ <u>87,224</u>
	93.99%	100.63%	92.35%	99.69%
\$	6,679,451	\$ 6,685,200	\$ 7,284,705	\$ 7,656,481
	20.37%	-2.29%	27.17%	1.14%

GRIMES COUNTY, TEXAS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

<u>Fiscal Year Ended September 30</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2014	\$ 473,189	\$ 473,189	\$ -	\$ 5,910,702	8.0%
2015	490,310	490,310	-	5,946,907	8.2%
2016	516,579	516,579	-	6,336,081	8.2%
2017	529,735	529,735	-	6,565,458	8.1%
2018	574,986	574,986	-	7,084,179	8.1%
2019	600,860	600,860	-	7,587,443	7.9%
2020	792,073	792,073	-	7,915,826	10.0%

Note: This schedule is required to have 10 years of information, but the information prior to 2014 is not available.

GRIMES COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Valuation Date	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
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	14.2 years (based on contribution rate calculated in 12/31/2019 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule	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: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule.

GRIMES COUNTY, TEXAS

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY - GROUP TERM LIFE INSURANCE
AND RELATED RATIOS**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Measurement Date December 31	<u>2017</u>	<u>2018</u>	<u>2019</u>
Total OPEB Liability			
Service Cost	\$ 14,728	\$ 15,258	\$ 16,752
Interest on total OPEB liability	14,445	13,887	15,592
Effect of assumption changes or inputs	15,217	(39,099)	91,733
Effect of economic/demographic gains or losses	(9,079)	(390)	(2,408)
Benefit payments	<u>(14,039)</u>	<u>(14,569)</u>	<u>(14,547)</u>
Net change in total OPEB liability	21,272	(24,913)	107,122
Total OPEB liability - beginning	<u>374,379</u>	<u>395,651</u>	<u>370,738</u>
Total OPEB liability - ending	\$ <u>395,651</u>	\$ <u>370,738</u>	\$ <u>477,860</u>
Covered-employee payroll	\$ 6,685,200	\$ 7,284,705	\$ 7,656,481
Total OPEB liability (asset) as a percentage of covered-employee payroll	5.92%	5.09%	6.24%

Note: This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

GRIMES COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY - RETIREE HEALTH INSURANCE PLAN
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Measurement Date September 30	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB Liability			
Service cost	\$ 177,325	\$ 184,524	\$ 184,524
Interest on total OPEB liability	72,064	81,254	73,964
Effect of assumption changes or inputs	-	554,488	(248,440)
Effect of economic/demographic gains or losses	-	-	75,133
Benefit payments	<u>(28,180)</u>	<u>(32,307)</u>	<u>(49,701)</u>
Net change in total OPEB liability	221,209	787,959	35,480
Total OPEB liability - beginning	<u>1,611,744</u>	<u>1,832,953</u>	<u>2,620,912</u>
Total OPEB liability - ending	\$ <u>1,832,953</u>	\$ <u>2,620,912</u>	\$ <u>2,656,392</u>
Covered-employee payroll	\$ 7,084,179	\$ 7,587,443	\$ 6,901,642
Total OPEB liability (asset) as a percentage of covered-employee payroll	25.87%	34.54%	38.49%

Note: This schedule is required to have 10 years of information, but the information prior to 2018 is not available.

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**COMBINING
STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Game Warden Fund – To account for the County’s supplement for the Game Warden of Texas Parks & Wildlife.

Records Management 72 & 73 Legislature Funds – To account for monies resulting from fees the county, district and justice courts. Funds are to be used for management and preservation.

Judges Educational Fund – Management of funding received from the state as a percentage of the fees collected by the county offices.

Graffiti Eradication Fund – Management of graffiti eradication for court cases.

Appellate Judicial System Fund – Fees are assessed for court cases filed in a county court, county court at law, probate court and district courts.

County Court Technology – To account for the receipt and expenditure of County Court Technology fees that are limited to the use of financing technological improvements

Law Library Fund – To account for the cost of operating and maintaining a law library for public use Financing is provided through fees charged as part of court costs for civil cases processed through the District and County Courts.

District Court and JP Technology Funds – To account for monies collected as fees from anyone convicted of a misdemeanor to be used for technology improvements in the District and Justice of the Peace Courts of the County.

911 Addressing Fund – To account for addressing for residents and business as well as providing road signs & maps for a more efficient emergency response.

Indigent Defense Fund - To account for the county’s costs for providing medical care to indigent county residents

Fairgrounds Fund – To account for the operation and maintenance of County recreational facilities.

Pretrial Intervention Fund- To account for monies resulting from the court service fee assessed for pretrial intervention.

Court Reporter Fund- To account for monies resulting from the court reporter service fee assessed in each civil case filed with the County or District Clerk to maintain a court reporter.

Courthouse Security Fund – Monies resulting from fees charged as part of court costs for the purposed of providing security services for buildings house a District, County or Justice Court.

LEOSE Education Fund - To account for monies received from the State Comptroller’s pro-rata distribution of funds designated for law enforcement officers’ education. The monies in this fund are to be used for the continuing education for officers of the Sheriff’s Department.

Alternative Dispute Resolution Fund – To account for fees charged on each District, County and Justice Court Civil Case filed and expenditures of the Alternative Dispute Resolution Center. These disputes do not require formal court action.

LEOSE Education Grant Constables Fund – To account for monies received from the State Comptroller’s pro-rata distribution of funds designated for law enforcement officers’ education. The monies in this fund are to be used for the continuing education of County Constables.

Records Management Vital Statistics Fund – To account for monies collected as fees by the County Clerk for the preservation of vital statistics records maintained by the County Clerk

Election Services Contract Fund – To account for the reimbursement of election services provided by the County to other jurisdictions and the related expenditures

BVAA Senior Meals Fund – To account for grant monies disbursed and reimbursed relating to planning, development and implementation of a system serving the local senior citizens of Grimes County.

District Attorney Special Fund – To account for the operating, forfeiture and collections monies collected and disbursed by the District Attorney’s Office.

School Resource Officer Fund – To account for grant monies disbursed and reimbursed for school resource officers to carry out law enforcement duties at public schools located within the county.

Victims of Crime Fund – To account for grant monies disbursed and reimbursed for County staff to assist victims of crime with the process, and in receiving compensation for expenses incurred in the recovering from criminal activities.

County Historical Commission – To account for revenues and expenses for Historical Markers within the County.

Illegal Tire Dumping Clean-up Fund – To account for grant monies disbursed and reimbursed relating to the clean-up of illegal tire dumping in Grimes County.

Voter Registration Fund/Election Fund – To account for grant monies disbursed and reimbursed relating to voter registration/election for local citizens of Grimes County.

VINE (Victim Information Notification Everyday) Grant – To account for state grant revenues to maintain a statewide system that will provide relevant offender release information, notification or relevant court settings or events, promote public safety and support the rights of victims of crime.

County Specialty Court Fund - To account for monies collected as fees by the courts to fund a specialty court program

Court Digital & Record Preservation Fund- To account for monies collected as fees by the County and District Clerk for the digitization of court records and preservation of records from natural disasters

DEBT SERVICE FUND

Debt Service Fund - is used to account for the collection of property tax revenue restricted for debt service payments.

GRIMES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Special Revenue Funds			
	Game Warden	Records Management 72 Legislature	Records Management 73 Legislature	Judges Educational
ASSETS				
Cash and investments	\$ 3,970	\$ 333,888	\$ 26,810	\$ 387
Receivables, net:				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>3,970</u>	<u>333,888</u>	<u>26,810</u>	<u>387</u>
LIABILITIES				
Accounts payable	-	83,722	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>83,722</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Judicial	-	-	-	387
Public safety-police	3,970	-	-	-
Records management	-	250,166	26,810	-
Social services	-	-	-	-
Historical preservation	-	-	-	-
Election services	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>3,970</u>	<u>250,166</u>	<u>26,810</u>	<u>387</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,970</u>	<u>\$ 333,888</u>	<u>\$ 26,810</u>	<u>\$ 387</u>

Special Revenue Funds

Graffiti Eradication	Appellate Judicial System	County Court Technology	Law Library	District Court Technology	JP Technology	911 Addressing
\$ 50	\$ 50,623	\$ 2,760	\$ 104,934	\$ 25,308	\$ 18,963	\$ 20,625
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>50</u>	<u>50,623</u>	<u>2,760</u>	<u>104,934</u>	<u>25,308</u>	<u>18,963</u>	<u>20,625</u>
-	-	-	799	-	-	965
-	-	-	-	-	-	2,136
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>799</u>	<u>-</u>	<u>-</u>	<u>3,101</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	50,623	2,760	104,135	25,308	18,963	17,524
50	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>50</u>	<u>50,623</u>	<u>2,760</u>	<u>104,135</u>	<u>25,308</u>	<u>18,963</u>	<u>17,524</u>
<u>\$ 50</u>	<u>\$ 50,623</u>	<u>\$ 2,760</u>	<u>\$ 104,934</u>	<u>\$ 25,308</u>	<u>\$ 18,963</u>	<u>\$ 20,625</u>

GRIMES COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2020

	Special Revenue Funds			
	Indigent Defense	Fairgrounds	Pretrial Intervention	Court Reporter
ASSETS				
Cash and investments	\$ 15,679	\$ 82,375	\$ 4,600	\$ 8,785
Receivables, net:				
Taxes	-	-	-	-
Due from other governments	9,152	-	-	-
Prepaid items	-	-	-	-
Total assets	24,831	82,375	4,600	8,785
LIABILITIES				
Accounts payable	-	63,851	-	387
Accrued liabilities	-	3,519	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	6,181	-	-
Total liabilities	-	73,551	-	387
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - grants	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCES				
Restricted for:				
Judicial	-	-	4,600	8,398
Public safety-police	24,831	-	-	-
Records management	-	-	-	-
Social services	-	8,824	-	-
Historical preservation	-	-	-	-
Election services	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	24,831	8,824	4,600	8,398
Total liabilities, deferred inflows of resources and fund balances	\$ 24,831	\$ 82,375	\$ 4,600	\$ 8,785

Special Revenue Funds

Courthouse Security	LEOSE Education	Alternative Dispute Resolution	LEOSE Education Grant Constable 1	LEOSE Education Grant Constable 2	LEOSE Education Grant Constable 3	Records Management Vital Statistics
\$ 244,129	\$ 21,555	\$ 71,821	\$ 7,630	\$ 9,718	\$ 8,063	\$ 13,206
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>244,129</u>	<u>21,555</u>	<u>71,821</u>	<u>7,630</u>	<u>9,718</u>	<u>8,063</u>	<u>13,206</u>
3,164	-	-	-	-	-	8,206
2,137	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,301</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,206</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
238,828	-	71,821	-	-	-	-
-	21,555	-	7,630	9,718	8,063	-
-	-	-	-	-	-	5,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>238,828</u>	<u>21,555</u>	<u>71,821</u>	<u>7,630</u>	<u>9,718</u>	<u>8,063</u>	<u>5,000</u>
<u>\$ 244,129</u>	<u>\$ 21,555</u>	<u>\$ 71,821</u>	<u>\$ 7,630</u>	<u>\$ 9,718</u>	<u>\$ 8,063</u>	<u>\$ 13,206</u>

GRIMES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Special Revenue Funds			
	Election Services Contract	BVAA Senior Meals	District Attorney Special	School Resource Officers
ASSETS				
Cash and investments	\$ 41,002	\$ -	\$ 92,620	\$ 14,303
Receivables, net:				
Taxes	-	-	-	-
Due from other governments	-	5,598	-	-
Prepaid items	-	-	-	-
Total assets	<u>41,002</u>	<u>5,598</u>	<u>92,620</u>	<u>14,303</u>
LIABILITIES				
Accounts payable	9,050	529	-	2,514
Accrued liabilities	-	-	-	6,340
Due to other funds	-	5,069	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>9,050</u>	<u>5,598</u>	<u>-</u>	<u>8,854</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Judicial	-	-	92,620	-
Public safety-police	-	-	-	5,449
Records management	-	-	-	-
Social services	-	-	-	-
Historical preservation	-	-	-	-
Election services	31,952	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>31,952</u>	<u>-</u>	<u>92,620</u>	<u>5,449</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 41,002</u>	<u>\$ 5,598</u>	<u>\$ 92,620</u>	<u>\$ 14,303</u>

Special Revenue Funds

Victims of Crime	County Historical Commission	Illegal Tire Dumping Clean-up Fund	Voter Registration	VINE Grant	County Specialty Court	Court Digital & Record Preservation
\$ -	\$ 27,743	\$ -	\$ 149,507	\$ -	\$ 20	\$ 250
-	-	-	-	-	-	-
19,607	-	6,494	-	3,528	-	-
100	-	-	-	-	-	-
<u>19,707</u>	<u>27,743</u>	<u>6,494</u>	<u>149,507</u>	<u>3,528</u>	<u>20</u>	<u>250</u>
5,574	-	6,494	-	-	-	-
-	-	-	-	-	-	-
13,878	-	-	-	3,528	-	-
-	-	-	149,507	-	-	-
<u>19,452</u>	<u>-</u>	<u>6,494</u>	<u>149,507</u>	<u>3,528</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
988	-	-	-	-	-	-
<u>988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	20	-
-	-	-	-	-	-	-
-	-	-	-	-	-	250
-	27,743	-	-	-	-	-
-	-	-	-	-	-	-
(733)	-	-	-	-	-	-
(733)	<u>27,743</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>250</u>
<u>\$ 19,707</u>	<u>\$ 27,743</u>	<u>\$ 6,494</u>	<u>\$ 149,507</u>	<u>\$ 3,528</u>	<u>\$ 20</u>	<u>\$ 250</u>

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GRIMES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Debt Service	Total Nonmajor Governmental Funds
ASSETS		
Cash and investments	\$ -	\$ 1,401,324
Receivables, net:		
Taxes	1,009	1,009
Due from other governments	-	44,379
Prepaid items	-	100
Total assets	1,009	1,446,812
LIABILITIES		
Accounts payable	-	185,255
Accrued liabilities	-	14,132
Due to other funds	-	22,475
Unearned revenue	-	155,688
Total liabilities	-	377,550
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	1,009	1,009
Unavailable revenue - grants	-	988
Total deferred inflows of resources	1,009	1,997
FUND BALANCES		
Restricted for:		
Judicial	-	635,987
Public safety-police	-	81,266
Records management	-	282,226
Social services	-	8,824
Historical preservation	-	27,743
Election services	-	31,952
Unassigned	-	(733)
Total fund balances	-	1,067,265
Total liabilities, deferred inflows of resources and fund balances	\$ 1,009	\$ 1,446,812

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds			
	Game Warden	Records Management 72 Legislature	Records Management 73 Legislature	Judges Educational
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Fees of office	-	80,614	4,808	387
Investment earnings	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>80,614</u>	<u>4,808</u>	<u>387</u>
EXPENDITURES				
Current:				
General government	-	117,919	-	-
Public facilities	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Public transportation	-	-	-	-
Legal	-	-	-	-
Capital outlay	<u>2,289</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,289</u>	<u>117,919</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,289)</u>	<u>(37,305)</u>	<u>4,808</u>	<u>387</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,100	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>4,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>1,811</u>	<u>(37,305)</u>	<u>4,808</u>	<u>387</u>
FUND BALANCES, BEGINNING	<u>2,159</u>	<u>287,471</u>	<u>22,002</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 3,970</u>	<u>\$ 250,166</u>	<u>\$ 26,810</u>	<u>\$ 387</u>

Special Revenue Funds

Graffiti Eradication	Appellate Judicial System	County Court Technology	Law Library	District Court Technology	JP Technology	911 Addressing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
50	2,100	190	14,723	4,056	7,003	740
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>50</u>	<u>2,100</u>	<u>190</u>	<u>14,723</u>	<u>4,056</u>	<u>7,003</u>	<u>25,740</u>
-	-	-	-	-	-	-
-	3,840	-	-	-	7,300	-
-	-	-	-	-	-	81,708
-	-	-	-	-	-	-
-	-	-	9,203	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>3,840</u>	<u>-</u>	<u>9,203</u>	<u>-</u>	<u>7,300</u>	<u>81,708</u>
<u>50</u>	<u>(1,740)</u>	<u>190</u>	<u>5,520</u>	<u>4,056</u>	<u>(297)</u>	<u>(55,968)</u>
-	-	-	-	-	-	69,289
-	-	-	-	-	-	-
-	-	-	-	-	-	69,289
<u>50</u>	<u>(1,740)</u>	<u>190</u>	<u>5,520</u>	<u>4,056</u>	<u>(297)</u>	<u>13,321</u>
<u>-</u>	<u>52,363</u>	<u>2,570</u>	<u>98,615</u>	<u>21,252</u>	<u>19,260</u>	<u>4,203</u>
<u>\$ 50</u>	<u>\$ 50,623</u>	<u>\$ 2,760</u>	<u>\$ 104,135</u>	<u>\$ 25,308</u>	<u>\$ 18,963</u>	<u>\$ 17,524</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds			
	Indigent Defense	Fairgrounds	Pretrial Intervention	Court Reporter
REVENUES				
Intergovernmental	\$ 36,607	\$ -	\$ -	\$ -
Fees of office	-	38,110	1,000	4,638
Investment earnings	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>36,607</u>	<u>38,110</u>	<u>1,000</u>	<u>4,638</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public facilities	-	511,265	-	-
Judicial	-	-	-	46,170
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Public transportation	-	-	-	-
Legal	-	-	-	-
Capital outlay	-	12,601	-	-
Total expenditures	<u>-</u>	<u>523,866</u>	<u>-</u>	<u>46,170</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>36,607</u>	<u>(485,756)</u>	<u>1,000</u>	<u>(41,532)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	485,495	-	-
Transfers out	<u>(36,607)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>(36,607)</u>	<u>485,495</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>(261)</u>	<u>1,000</u>	<u>(41,532)</u>
FUND BALANCES, BEGINNING	<u>24,831</u>	<u>9,085</u>	<u>3,600</u>	<u>49,930</u>
FUND BALANCES, ENDING	<u>\$ 24,831</u>	<u>\$ 8,824</u>	<u>\$ 4,600</u>	<u>\$ 8,398</u>

Special Revenue Funds

Courthouse Security	LEOSE Education	Alternative Dispute Resolution	LEOSE Education Grant Constable 1	LEOSE Education Grant Constable 2	LEOSE Education Grant Constable 3	Records Management Vital Statistics
\$ -	\$ 3,909	\$ -	\$ 685	\$ 797	\$ 629	\$ -
14,871	-	638	-	-	-	79,147
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,871</u>	<u>3,909</u>	<u>638</u>	<u>685</u>	<u>797</u>	<u>629</u>	<u>79,147</u>
-	-	-	-	-	-	83,280
-	-	-	-	-	-	-
45,639	-	12,000	-	-	-	-
13,030	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	199	-
-	-	-	-	-	-	-
320	-	-	-	-	-	-
<u>58,989</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>199</u>	<u>83,280</u>
(44,118)	3,909	(11,362)	685	797	430	(4,133)
51,646	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>51,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,528	3,909	(11,362)	685	797	430	(4,133)
<u>231,300</u>	<u>17,646</u>	<u>83,183</u>	<u>6,945</u>	<u>8,921</u>	<u>7,633</u>	<u>9,133</u>
\$ <u>238,828</u>	\$ <u>21,555</u>	\$ <u>71,821</u>	\$ <u>7,630</u>	\$ <u>9,718</u>	\$ <u>8,063</u>	\$ <u>5,000</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds			
	Election Services Contract	BVAA Senior Meals	District Attorney Special	School Resource Officer
REVENUES				
Intergovernmental	\$ 37,442	\$ 58,736	\$ -	\$ 150,077
Fees of office	-	-	-	-
Investment earnings	-	-	-	-
Fines and forfeitures	-	-	1,842	-
Charges for services	609	-	-	-
Miscellaneous	-	604	-	-
Total revenues	38,051	59,340	1,842	150,077
EXPENDITURES				
Current:				
General government	25,733	71,875	-	-
Public facilities	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	11,448	173,416
Health and welfare	-	-	-	-
Public transportation	-	-	-	-
Legal	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	25,733	71,875	11,448	173,416
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,318	(12,535)	(9,606)	(23,339)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,548	-	19,898
Transfers out	-	-	-	-
Total other financing sources and uses	-	5,548	-	19,898
NET CHANGE IN FUND BALANCES	12,318	(6,987)	(9,606)	(3,441)
FUND BALANCES, BEGINNING	19,634	6,987	102,226	8,890
FUND BALANCES, ENDING	\$ 31,952	\$ -	\$ 92,620	\$ 5,449

Special Revenue Funds

Victims of Crime	County Historical Commission	Illegal Tire Dumping Clean-up Fund	Voter Registration	VINE Grant	County Specialty Court	Court Digital & Record Preservation
\$ 169,093	\$ -	\$ 6,494	\$ -	\$ 7,055	\$ -	\$ -
-	-	-	-	-	20	250
-	422	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,279</u>	<u>2,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>175,372</u>	<u>2,445</u>	<u>6,494</u>	<u>-</u>	<u>7,055</u>	<u>20</u>	<u>250</u>
-	5,473	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
141,421	-	-	-	-	-	-
-	-	-	-	7,055	-	-
-	-	6,494	-	-	-	-
-	-	-	-	-	-	-
<u>372</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>141,793</u>	<u>5,473</u>	<u>6,494</u>	<u>-</u>	<u>7,055</u>	<u>-</u>	<u>-</u>
<u>33,579</u>	<u>(3,028)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>250</u>
-	5,096	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>5,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>33,579</u>	<u>2,068</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>250</u>
<u>(34,312)</u>	<u>25,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$(733)</u>	<u>\$ 27,743</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 250</u>

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GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Debt Service	Total Nonmajor Governmental Funds
REVENUES		
Intergovernmental	\$ -	\$ 496,524
Fees of office	-	253,345
Investment earnings	-	422
Fines and forfeitures	-	1,842
Charges for services	-	609
Miscellaneous	-	8,906
Total revenues	<u>-</u>	<u>761,648</u>
EXPENDITURES		
Current:		
General government	-	304,280
Public facilities	-	511,265
Judicial	-	114,949
Public safety	-	421,023
Health and welfare	-	7,055
Public transportation	-	6,693
Legal	-	9,203
Capital outlay	-	15,582
Total expenditures	<u>-</u>	<u>1,390,050</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(628,402)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	641,072
Transfers out	-	(36,607)
Total other financing sources and uses	<u>-</u>	<u>604,465</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>(23,937)</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>1,091,202</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 1,067,265</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

RECORDS MANAGEMENT 72ND LEGISLATURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ 69,939	\$ 69,939	\$ 80,614	\$ 10,675
Total revenues	<u>69,939</u>	<u>69,939</u>	<u>80,614</u>	<u>10,675</u>
EXPENDITURES				
Current:				
General government				
County clerk records management	<u>250,000</u>	<u>125,000</u>	<u>117,919</u>	<u>7,081</u>
Total expenditures	<u>250,000</u>	<u>125,000</u>	<u>117,919</u>	<u>7,081</u>
NET CHANGE IN FUND BALANCE	<u>(180,061)</u>	<u>(55,061)</u>	<u>(37,305)</u>	<u>17,756</u>
FUND BALANCE, BEGINNING	<u>287,471</u>	<u>287,471</u>	<u>287,471</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 107,410</u>	<u>\$ 232,410</u>	<u>\$ 250,166</u>	<u>\$ 17,756</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

RECORDS MANAGEMENT 73RD LEGISLATURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 6,991	\$ 6,991	\$ 4,808	\$ (2,183)
Total revenues	<u>6,991</u>	<u>6,991</u>	<u>4,808</u>	<u>(2,183)</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>6,991</u>	<u>6,991</u>	<u>4,808</u>	<u>(2,183)</u>
FUND BALANCE, BEGINNING	<u>22,002</u>	<u>22,002</u>	<u>22,002</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 28,993</u>	<u>\$ 28,993</u>	<u>\$ 26,810</u>	<u>\$ (2,183)</u>

GRIMES COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

JUDGES EDUCATIONAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>306</u>	\$ <u>306</u>	\$ <u>387</u>	\$ <u>81</u>
Total revenues	<u>306</u>	<u>306</u>	<u>387</u>	<u>81</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>306</u>	<u>306</u>	<u>387</u>	<u>81</u>
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>306</u>	\$ <u>306</u>	\$ <u>387</u>	\$ <u>81</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

APPELLATE JUDICIAL SYSTEM FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 1,880	\$ 1,880	\$ 2,100	\$ 220
Total revenues	<u>1,880</u>	<u>1,880</u>	<u>2,100</u>	<u>220</u>
EXPENDITURES				
Current:				
Judicial				
Appellate judge system	<u>4,000</u>	<u>4,000</u>	<u>3,840</u>	<u>160</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>3,840</u>	<u>160</u>
NET CHANGE IN FUND BALANCE	<u>(2,120)</u>	<u>(2,120)</u>	<u>(1,740)</u>	<u>380</u>
FUND BALANCE, BEGINNING	<u>52,363</u>	<u>52,363</u>	<u>52,363</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>50,243</u>	\$ <u>50,243</u>	\$ <u>50,623</u>	\$ <u>380</u>

GRIMES COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

COUNTY COURT TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>313</u>	\$ <u>313</u>	\$ <u>190</u>	\$ <u>(123)</u>
Total revenues	<u>313</u>	<u>313</u>	<u>190</u>	<u>(123)</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>313</u>	<u>313</u>	<u>190</u>	<u>(123)</u>
FUND BALANCE, BEGINNING	<u>2,570</u>	<u>2,570</u>	<u>2,570</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>2,883</u>	\$ <u>2,883</u>	\$ <u>2,760</u>	\$ <u>(123)</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ 14,047	\$ 14,047	\$ 14,723	\$ 676
Total revenues	<u>14,047</u>	<u>14,047</u>	<u>14,723</u>	<u>676</u>
EXPENDITURES				
Current:				
Judicial				
Law library	<u>9,300</u>	<u>9,300</u>	<u>9,203</u>	<u>97</u>
Total expenditures	<u>9,300</u>	<u>9,300</u>	<u>9,203</u>	<u>97</u>
NET CHANGE IN FUND BALANCE	<u>4,747</u>	<u>4,747</u>	<u>5,520</u>	<u>773</u>
FUND BALANCE, BEGINNING	<u>98,615</u>	<u>98,615</u>	<u>98,615</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 103,362</u>	<u>\$ 103,362</u>	<u>\$ 104,135</u>	<u>\$ 773</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT COURT TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 4,565	\$ 4,565	\$ 4,056	\$(509)
Total revenues	<u>4,565</u>	<u>4,565</u>	<u>4,056</u>	<u>(509)</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>4,565</u>	<u>4,565</u>	<u>4,056</u>	<u>(509)</u>
FUND BALANCE, BEGINNING	<u>21,252</u>	<u>21,252</u>	<u>21,252</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 25,817</u>	<u>\$ 25,817</u>	<u>\$ 25,308</u>	<u>\$(509)</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

JP TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 9,299	\$ 9,299	\$ 7,003	\$(2,296)
Total revenues	<u>9,299</u>	<u>9,299</u>	<u>7,003</u>	<u>(2,296)</u>
EXPENDITURES				
Current:				
Judicial				
JP technology	<u>16,680</u>	<u>16,680</u>	<u>7,300</u>	<u>9,380</u>
Total expenditures	<u>16,680</u>	<u>16,680</u>	<u>7,300</u>	<u>9,380</u>
NET CHANGE IN FUND BALANCE	<u>(7,381)</u>	<u>(7,381)</u>	<u>(297)</u>	<u>7,084</u>
FUND BALANCE, BEGINNING	<u>19,260</u>	<u>19,260</u>	<u>19,260</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>11,879</u>	\$ <u>11,879</u>	\$ <u>18,963</u>	\$ <u>7,084</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

911 ADDRESSING FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 22,500	\$ 22,500	\$ 25,000	\$ 2,500
Fees of office	250	250	740	490
Total revenues	<u>22,750</u>	<u>22,750</u>	<u>25,740</u>	<u>2,990</u>
EXPENDITURES				
Current:				
Public safety				
911 addressing	<u>92,039</u>	<u>92,039</u>	<u>81,708</u>	<u>10,331</u>
Total expenditures	<u>92,039</u>	<u>92,039</u>	<u>81,708</u>	<u>10,331</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(69,289)</u>	<u>(69,289)</u>	<u>(55,968)</u>	<u>13,321</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>69,289</u>	<u>69,289</u>	<u>69,289</u>	<u>-</u>
Total other financing sources (uses)	<u>69,289</u>	<u>69,289</u>	<u>69,289</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>13,321</u>	<u>13,321</u>
FUND BALANCE, BEGINNING	<u>4,203</u>	<u>4,203</u>	<u>4,203</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 4,203</u>	<u>\$ 4,203</u>	<u>\$ 17,524</u>	<u>\$ 13,321</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

INDIGENT DEFENSE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 19,000	\$ 19,000	\$ 36,607	\$ 17,607
Total revenues	<u>19,000</u>	<u>19,000</u>	<u>36,607</u>	<u>17,607</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>19,000</u>	<u>19,000</u>	<u>36,607</u>	<u>17,607</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>-</u>	<u>(36,607)</u>	<u>(36,607)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(36,607)</u>	<u>(36,607)</u>
NET CHANGE IN FUND BALANCE	<u>19,000</u>	<u>19,000</u>	<u>-</u>	<u>(19,000)</u>
FUND BALANCE, BEGINNING	<u>24,831</u>	<u>24,831</u>	<u>24,831</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>43,831</u>	\$ <u>43,831</u>	\$ <u>24,831</u>	\$ <u>(19,000)</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

FAIRGROUNDS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ 42,333	\$ 42,333	\$ 38,110	\$ (4,223)
Total revenues	<u>42,333</u>	<u>42,333</u>	<u>38,110</u>	<u>(4,223)</u>
EXPENDITURES				
Current:				
Public facilities				
Fairgrounds	515,028	515,028	511,265	3,763
Capital outlay	<u>12,800</u>	<u>12,800</u>	<u>12,601</u>	<u>199</u>
Total expenditures	<u>527,828</u>	<u>527,828</u>	<u>523,866</u>	<u>3,962</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(485,495)</u>	<u>(485,495)</u>	<u>(485,756)</u>	<u>(261)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>485,495</u>	<u>485,495</u>	<u>485,495</u>	<u>-</u>
Total other financing sources (uses)	<u>485,495</u>	<u>485,495</u>	<u>485,495</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(261)</u>	<u>(261)</u>
FUND BALANCE, BEGINNING	<u>9,085</u>	<u>9,085</u>	<u>9,085</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 9,085</u>	<u>\$ 9,085</u>	<u>\$ 8,824</u>	<u>\$ (261)</u>

GRIMES COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

COURT REPORTER FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>4,410</u>	\$ <u>4,410</u>	\$ <u>4,638</u>	\$ <u>228</u>
Total revenues	<u>4,410</u>	<u>4,410</u>	<u>4,638</u>	<u>228</u>
EXPENDITURES				
Current:				
Judicial	<u>46,500</u>	<u>46,500</u>	<u>46,170</u>	<u>330</u>
Total expenditures	<u>46,500</u>	<u>46,500</u>	<u>46,170</u>	<u>330</u>
NET CHANGE IN FUND BALANCE	<u>(42,090)</u>	<u>(42,090)</u>	<u>(41,532)</u>	<u>558</u>
FUND BALANCE, BEGINNING	<u>49,930</u>	<u>49,930</u>	<u>49,930</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>7,840</u>	\$ <u>7,840</u>	\$ <u>8,398</u>	\$ <u>558</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ 19,778	\$ 19,778	\$ 14,871	\$ (4,907)
Total revenues	<u>19,778</u>	<u>19,778</u>	<u>14,871</u>	<u>(4,907)</u>
EXPENDITURES				
Current:				
Judicial				
County court	3,170	45,199	45,639	(440)
Public safety	58,923	14,894	13,030	1,864
Capital outlay	-	2,000	320	1,680
Total expenditures	<u>62,093</u>	<u>62,093</u>	<u>58,989</u>	<u>3,104</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(42,315)</u>	<u>(42,315)</u>	<u>(44,118)</u>	<u>(1,803)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>51,646</u>	<u>51,646</u>	<u>51,646</u>	<u>-</u>
Total other financing sources (uses)	<u>51,646</u>	<u>51,646</u>	<u>51,646</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>9,331</u>	<u>9,331</u>	<u>7,528</u>	<u>(1,803)</u>
FUND BALANCE, BEGINNING	<u>231,300</u>	<u>231,300</u>	<u>231,300</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 240,631</u>	<u>\$ 240,631</u>	<u>\$ 238,828</u>	<u>\$ (1,803)</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

LEOSE EDUCATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ <u>3,800</u>	\$ <u>3,800</u>	\$ <u>3,909</u>	\$ <u>109</u>
Total revenues	<u>3,800</u>	<u>3,800</u>	<u>3,909</u>	<u>109</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
NET CHANGE IN FUND BALANCE	<u>(3,200)</u>	<u>(3,200)</u>	<u>3,909</u>	<u>7,109</u>
FUND BALANCE, BEGINNING	<u>17,646</u>	<u>17,646</u>	<u>17,646</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>14,446</u>	\$ <u>14,446</u>	\$ <u>21,555</u>	\$ <u>7,109</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

ALTERNATIVE DISPUTE RESOLUTION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>433</u>	\$ <u>433</u>	\$ <u>638</u>	\$ <u>205</u>
Total revenues	<u>433</u>	<u>433</u>	<u>638</u>	<u>205</u>
EXPENDITURES				
Current:				
Judicial	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(11,567)</u>	<u>(11,567)</u>	<u>(11,362)</u>	<u>205</u>
FUND BALANCE, BEGINNING	<u>83,183</u>	<u>83,183</u>	<u>83,183</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>71,616</u>	\$ <u>71,616</u>	\$ <u>71,821</u>	\$ <u>205</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

LEOSE EDUCATION GRANT CONSTABLE 1 FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ <u>680</u>	\$ <u>680</u>	\$ <u>685</u>	\$ <u>5</u>
Total revenues	<u>680</u>	<u>680</u>	<u>685</u>	<u>5</u>
EXPENDITURES				
Current:				
Judicial	<u>680</u>	<u>680</u>	<u>-</u>	<u>680</u>
Total expenditures	<u>680</u>	<u>680</u>	<u>-</u>	<u>680</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>685</u>	<u>685</u>
FUND BALANCE, BEGINNING	<u>6,945</u>	<u>6,945</u>	<u>6,945</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>6,945</u>	\$ <u>6,945</u>	\$ <u>7,630</u>	\$ <u>685</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

LEOSE EDUCATION GRANT CONSTABLE 2 FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ <u>680</u>	\$ <u>680</u>	\$ <u>797</u>	\$ <u>117</u>
Total revenues	<u>680</u>	<u>680</u>	<u>797</u>	<u>117</u>
EXPENDITURES				
Current:				
Judicial	<u>680</u>	<u>680</u>	<u>-</u>	<u>680</u>
Total expenditures	<u>680</u>	<u>680</u>	<u>-</u>	<u>680</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>797</u>	<u>797</u>
FUND BALANCE, BEGINNING	<u>8,921</u>	<u>8,921</u>	<u>8,921</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>8,921</u>	\$ <u>8,921</u>	\$ <u>9,718</u>	\$ <u>797</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

LEOSE EDUCATION GRANT CONSTABLE 3 FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ <u>680</u>	\$ <u>680</u>	\$ <u>629</u>	\$ <u>(51)</u>
Total revenues	<u>680</u>	<u>680</u>	<u>629</u>	<u>(51)</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>680</u>	<u>680</u>	<u>199</u>	<u>481</u>
Total expenditures	<u>680</u>	<u>680</u>	<u>199</u>	<u>481</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>430</u>	<u>430</u>
FUND BALANCE, BEGINNING	<u>7,633</u>	<u>7,633</u>	<u>7,633</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>7,633</u>	\$ <u>7,633</u>	\$ <u>8,063</u>	\$ <u>430</u>

GRIMES COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

RECORDS MANAGEMENT VITAL STATISTICS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>68,985</u>	\$ <u>68,985</u>	\$ <u>79,147</u>	\$ <u>10,162</u>
Total revenues	<u>68,985</u>	<u>68,985</u>	<u>79,147</u>	<u>10,162</u>
EXPENDITURES				
Current:				
General Government	<u>78,118</u>	<u>78,118</u>	<u>83,280</u>	<u>(5,162)</u>
Total expenditures	<u>78,118</u>	<u>78,118</u>	<u>83,280</u>	<u>(5,162)</u>
NET CHANGE IN FUND BALANCE	<u>(9,133)</u>	<u>(9,133)</u>	<u>(4,133)</u>	<u>5,000</u>
FUND BALANCE, BEGINNING	<u>9,133</u>	<u>9,133</u>	<u>9,133</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>-</u>	\$ <u>-</u>	\$ <u>5,000</u>	\$ <u>5,000</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

BVAA SENIOR MEALS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 80,739	\$ 80,739	\$ 58,736	(22,003)
Miscellaneous revenue	-	-	604	604
Total revenues	<u>80,739</u>	<u>80,739</u>	<u>59,340</u>	<u>(21,399)</u>
EXPENDITURES				
Current:				
General government	<u>80,739</u>	<u>80,739</u>	<u>71,875</u>	<u>8,864</u>
Total expenditures	<u>80,739</u>	<u>80,739</u>	<u>71,875</u>	<u>8,864</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(12,535)</u>	<u>(12,535)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>2,889</u>	<u>2,889</u>	<u>5,548</u>	<u>2,659</u>
Total other financing sources (uses)	<u>2,889</u>	<u>2,889</u>	<u>5,548</u>	<u>2,659</u>
NET CHANGE IN FUND BALANCE	<u>2,889</u>	<u>2,889</u>	<u>(6,987)</u>	<u>(9,876)</u>
FUND BALANCE, BEGINNING	<u>6,987</u>	<u>6,987</u>	<u>6,987</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 9,876</u>	<u>\$ 9,876</u>	<u>\$ -</u>	<u>\$(9,876)</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

SCHOOL RESOURCE OFFICER FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 150,077	\$ 150,077	\$ 150,077	\$ -
Total revenues	<u>150,077</u>	<u>150,077</u>	<u>150,077</u>	<u>-</u>
EXPENDITURES				
Current:				
Public safety	<u>169,975</u>	<u>169,975</u>	<u>173,416</u>	<u>(3,441)</u>
Total expenditures	<u>169,975</u>	<u>169,975</u>	<u>173,416</u>	<u>(3,441)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(19,898)</u>	<u>(19,898)</u>	<u>(23,339)</u>	<u>(3,441)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>19,898</u>	<u>19,898</u>	<u>19,898</u>	<u>-</u>
Total other financing sources (uses)	<u>19,898</u>	<u>19,898</u>	<u>19,898</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(3,441)</u>	<u>(3,441)</u>
FUND BALANCE, BEGINNING	<u>8,890</u>	<u>8,890</u>	<u>8,890</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 8,890</u>	<u>\$ 8,890</u>	<u>\$ 5,449</u>	<u>\$ (3,441)</u>

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY HISTORICAL COMMISSION

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	422	422
Miscellaneous	-	-	2,023	2,023
Total revenues	-	-	2,445	2,445
EXPENDITURES				
Current:				
General government	11,096	11,096	5,473	5,623
Total expenditures	11,096	11,096	5,473	5,623
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(11,096)	(11,096)	(3,028)	8,068
OTHER FINANCING SOURCES (USES)				
Transfers in	5,096	5,096	5,096	-
Total other financing sources (uses)	5,096	5,096	5,096	-
NET CHANGE IN FUND BALANCE	(6,000)	(6,000)	2,068	8,068
FUND BALANCE, BEGINNING	25,675	25,675	25,675	-
FUND BALANCE, ENDING	\$ 19,675	\$ 19,675	\$ 27,743	\$ 8,068

GRIMES COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

GAME WARDEN FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
EXPENDITURES				
Current:				
Public safety:				
Game warden	1,600	1,600	-	1,600
Capital outlay	<u>2,500</u>	<u>2,500</u>	<u>2,289</u>	<u>211</u>
Total expenditures	<u>4,100</u>	<u>4,100</u>	<u>2,289</u>	<u>1,811</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,100)</u>	<u>(4,100)</u>	<u>(2,289)</u>	<u>1,811</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>	<u>-</u>
Total other financing sources (uses)	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>1,811</u>	<u>1,811</u>
FUND BALANCE, BEGINNING	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>2,159</u>	\$ <u>2,159</u>	\$ <u>3,970</u>	\$ <u>1,811</u>

AGENCY FUNDS

Agency Funds are used to account for assets held by the County as an agent for individual private organizations and other governments. The following are the County's Fiduciary Funds:

County Clerk Fund – This fund is used to account for monies held on behalf of individuals in accordance with court ordered decrees by the County Court.

District Clerk Fund – This fund is used to account for monies held on behalf of individuals in accordance with court ordered decrees by the District Court.

District Attorney Fund – This fund is used to account for monies held on behalf of individuals collected by the District Attorney's Office.

Justice of the Peace #1, #2 and #3 Funds – This fund is used to account for monies held on behalf of the State collected by the Justice of the Peace

Sheriff Fund – This fund is used to account for monies held on behalf of individuals collected by the Sheriff's Office.

Tax Office Fund – This fund is used to record tax collections which are deposited intact pending audit and distribution to the state and other taxing authorities.

Juvenile Probation Fund – This fund is used to account for monies held on behalf of individuals collected by the Juvenile Probation Office.

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - AGENCY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>COUNTY CLERK</u>				
Assets:				
Cash and investments	\$ <u>3,441,118</u>	\$ <u>519,997</u>	\$ <u>2,539,478</u>	\$ <u>1,421,637</u>
Liabilities:				
Due to others	\$ <u>3,441,118</u>	\$ <u>519,997</u>	\$ <u>2,539,478</u>	\$ <u>1,421,637</u>
<u>DISTRICT CLERK</u>				
Assets:				
Cash and investments	\$ <u>3,801,025</u>	\$ <u>391,943</u>	\$ <u>443,122</u>	\$ <u>3,749,846</u>
Liabilities:				
Due to others	\$ <u>3,801,025</u>	\$ <u>391,943</u>	\$ <u>443,122</u>	\$ <u>3,749,846</u>
<u>DISTRICT ATTORNEY</u>				
Assets:				
Cash and investments	\$ <u>87,931</u>	\$ <u>92,488</u>	\$ <u>11,235</u>	\$ <u>169,184</u>
Liabilities:				
Due to others	\$ <u>87,931</u>	\$ <u>92,488</u>	\$ <u>11,235</u>	\$ <u>169,184</u>
<u>JUSTICE OF THE PEACE # 1</u>				
Assets:				
Cash and investments	\$ <u>-</u>	\$ <u>90,312</u>	\$ <u>90,312</u>	\$ <u>-</u>
Liabilities:				
Due to others	\$ <u>-</u>	\$ <u>90,312</u>	\$ <u>90,312</u>	\$ <u>-</u>
<u>JUSTICE OF THE PEACE # 2</u>				
Assets:				
Cash and investments	\$ <u>-</u>	\$ <u>134,810</u>	\$ <u>134,810</u>	\$ <u>-</u>
Liabilities:				
Due to others	\$ <u>-</u>	\$ <u>134,810</u>	\$ <u>134,810</u>	\$ <u>-</u>
<u>JUSTICE OF THE PEACE # 3</u>				
Assets:				
Cash and investments	\$ <u>-</u>	\$ <u>243,992</u>	\$ <u>243,992</u>	\$ <u>-</u>
Liabilities:				
Due to others	\$ <u>-</u>	\$ <u>243,992</u>	\$ <u>243,992</u>	\$ <u>-</u>
<u>SHERIFF</u>				
Assets:				
Cash and investments	\$ <u>100,739</u>	\$ <u>51,319</u>	\$ <u>50,685</u>	\$ <u>101,373</u>
Liabilities:				
Due to others	\$ <u>100,739</u>	\$ <u>51,319</u>	\$ <u>50,685</u>	\$ <u>101,373</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL AGENCY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>TAX OFFICE</u>				
Assets:				
Cash and investments	\$ <u>361,326</u>	\$ <u>10,662,796</u>	\$ <u>10,735,727</u>	\$ <u>288,395</u>
Liabilities:				
Due to others	\$ <u>361,326</u>	\$ <u>10,662,796</u>	\$ <u>10,735,727</u>	\$ <u>288,395</u>
<u>JUVENILE PROBATION</u>				
Assets:				
Cash and investments	\$ <u>572,837</u>	\$ <u>520,045</u>	\$ <u>470,534</u>	\$ <u>622,348</u>
Liabilities:				
Due to others	\$ <u>572,837</u>	\$ <u>520,045</u>	\$ <u>470,534</u>	\$ <u>622,348</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ <u>8,364,976</u>	\$ <u>12,707,702</u>	\$ <u>14,719,895</u>	\$ <u>6,352,783</u>
Liabilities:				
Due to others	\$ <u>8,364,976</u>	\$ <u>12,707,702</u>	\$ <u>14,719,895</u>	\$ <u>6,352,783</u>

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GRIMES COUNTY, TEXAS

STATISTICAL SECTION
(UNAUDITED)

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

	<u>Page Number</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	84
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	94
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	103
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	109
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	110

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

GRIMES COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Governmental activities:				
Net investment in capital assets	\$ 36,592,139	\$ 33,356,099	\$ 33,186,054	\$ 33,975,244
Restricted	4,015,703	3,846,683	5,456,496	5,114,909
Unrestricted	<u>20,015,494</u>	<u>22,709,981</u>	<u>20,361,615</u>	<u>20,350,876</u>
Total governmental activities net position	\$ <u>60,623,336</u>	\$ <u>59,912,763</u>	\$ <u>59,004,165</u>	\$ <u>59,441,029</u>

Source: Grimes County financial records.

TABLE 1

Fiscal Year					
<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 32,976,123	\$ 34,181,583	\$ 35,078,846	\$ 32,070,514	\$ 32,142,783	\$ 18,203,910
4,961,066	4,638,333	4,268,454	3,924,909	3,764,320	3,698,839
<u>18,069,915</u>	<u>16,690,458</u>	<u>13,804,552</u>	<u>10,858,930</u>	<u>8,482,926</u>	<u>5,383,585</u>
<u>\$ 56,007,104</u>	<u>\$ 55,510,374</u>	<u>\$ 53,151,852</u>	<u># \$ 46,854,353</u>	<u>\$ 44,390,029</u>	<u>\$ 27,286,334</u>

GRIMES COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2020	2019	2018	2017
EXPENSES				
Governmental activities:				
General government	\$ 5,041,801	\$ 4,583,354	\$ 4,623,436	\$ 4,246,702
Public facilities	1,733,149	916,722	869,654	632,910
Judicial	1,730,843	2,336,000	2,125,422	1,859,734
Public safety	5,359,677	6,400,688	5,588,775	5,463,799
Health and welfare	413,052	324,201	323,457	351,334
Public transportation	8,833,204	7,260,765	6,755,981	6,961,017
Legal	979,541	870,536	779,826	769,454
Interest and other charges	17,268	1,627	299	6
Total expenses	<u>24,108,535</u>	<u>22,693,893</u>	<u>21,066,850</u>	<u>20,284,956</u>
PROGRAM REVENUES				
Governmental activities:				
Charges for services:				
General government	\$ 1,664,066	\$ 1,874,539	\$ 1,955,986	\$ 1,860,230
Public facilities	38,110	331,650	75,540	66,990
Judicial	392,015	570,258	451,885	567,163
Public safety	137,707	29,445	37,605	78,043
Public transportation	751,747	784,775	1,231,413	1,271,826
Legal	7,003	262,831	172,895	39,041
Operating grants and contributions	1,749,343	1,004,388	767,185	1,083,284
Capital grants and contributions	<u>701,374</u>	<u>842,277</u>	<u>300,123</u>	<u>1,592,656</u>
Total governmental activities program revenues	<u>5,441,365</u>	<u>5,700,163</u>	<u>4,992,632</u>	<u>6,559,233</u>
NET (EXPENSE) REVENUES				
Governmental activities	\$ (18,667,170)	(16,993,730)	\$ (16,074,218)	\$ (13,725,723)
Total primary government net expense	<u>(18,667,170)</u>	<u>(16,993,730)</u>	<u>(16,074,218)</u>	<u>(13,725,723)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes	\$ 18,546,006	\$ 17,140,467	\$ 16,397,764	\$ 16,771,640
Investment earnings	455,717	584,644	452,380	209,268
Miscellaneous	241,187	177,217	199,658	178,740
Gain (loss) from sale of capital assets	<u>134,833</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>19,377,743</u>	<u>17,902,328</u>	<u>17,049,802</u>	<u>17,159,648</u>
Total primary government	<u>19,377,743</u>	<u>17,902,328</u>	<u>17,049,802</u>	<u>17,159,648</u>
CHANGE IN NET POSITION				
Governmental activities	<u>710,573</u>	<u>908,598</u>	<u>975,584</u>	<u>3,433,925</u>
Total primary government	<u>\$ 710,573</u>	<u>\$ 908,598</u>	<u>\$ 975,584</u>	<u>\$ 3,433,925</u>

Source: Grimes County financial records.

TABLE 2

		Fiscal Year									
		2016	2015	2014	2013	2012	2011				
\$	4,200,516	\$	3,609,554	\$	3,451,625	\$	3,228,511	\$	3,327,203	\$	3,127,897
	430,935		352,518		461,421		379,772		1,456,172		551,405
	1,876,663		1,782,094		1,811,648		1,627,661		1,370,719		1,495,084
	5,051,160		4,656,382		4,157,883		7,123,496		4,059,718		3,942,264
	373,535		318,419		395,173		384,554		306,963		454,384
	7,279,323		6,818,556		6,219,930		5,490,484		7,088,533		4,185,047
	743,575		679,194		734,112		663,515		630,992		625,864
	2,354		2,390		8,099		5,229		13,570		18,241
	<u>19,958,061</u>		<u>18,219,107</u>		<u>17,239,891</u>		<u>18,903,222</u>		<u>18,253,870</u>		<u>14,400,186</u>
\$	1,789,197	\$	1,786,759	\$	1,851,328	\$	1,389,896	\$	2,132,900	\$	1,645,479
	36,805		52,430		50,355		38,860		35,940		3,820
	480,172		444,373		571,022		574,435		910,226		99,996
	76,963		80,721		72,598		60,741		-		-
	717,129		854,695		746,442		702,058		-		-
	32,640		32,851		43,311		23,263		-		-
	944,011		597,656		421,718		3,361,817		1,630,740		540,554
	-		6,450		-		-		1,459,486		-
	<u>4,076,917</u>		<u>3,855,935</u>		<u>3,756,774</u>		<u>6,151,070</u>		<u>6,169,292</u>		<u>2,289,849</u>
\$	(15,881,144)	\$	(14,363,172)	\$	(13,483,117)	\$	(12,752,152)	\$	(12,084,578)	\$	(12,110,337)
	(15,881,144)		(14,363,172)		(13,483,117)		(12,752,152)		(12,084,578)		(12,110,337)
\$	16,158,284	\$	15,927,508	\$	15,689,325	\$	14,396,372	\$	13,260,741	\$	12,630,980
	94,045		48,719		41,658		90,456		255,942		171,569
	125,545		133,852		151,153		275,987		161,931		1,185,134
	-		-		-		-		-		(5,477)
	<u>16,377,874</u>		<u>16,110,079</u>		<u>15,882,136</u>		<u>14,762,815</u>		<u>13,678,614</u>		<u>13,982,206</u>
	<u>16,377,874</u>		<u>16,110,079</u>		<u>15,882,136</u>		<u>14,762,815</u>		<u>13,678,614</u>		<u>13,982,206</u>
	<u>496,730</u>		<u>1,746,907</u>		<u>2,399,019</u>		<u>2,010,663</u>		<u>1,594,036</u>		<u>1,871,869</u>
\$	<u>496,730</u>	\$	<u>1,746,907</u>	\$	<u>2,399,019</u>	\$	<u>2,010,663</u>	\$	<u>1,594,036</u>	\$	<u>1,871,869</u>

GRIMES COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2020	2019	2018	2017
General fund				
Nonspendable	\$ 4,743	\$ 223,803	\$ 220,421	\$ 116,997
Assigned	620,643	603,107	1,364,277	1,103,107
Unassigned	<u>14,861,318</u>	<u>13,923,465</u>	<u>17,868,317</u>	<u>16,127,332</u>
Total general fund	<u>\$ 15,486,704</u>	<u>\$ 14,750,375</u>	<u>\$ 19,453,015</u>	<u>\$ 17,347,436</u>
All other governmental funds				
Nonspendable	\$ 625	\$ 7,438	\$ 66,018	\$ 33,907
Restricted	4,015,078	3,772,301	5,193,868	4,802,479
Assigned:				
Capital projects funds	5,974,362	8,876,662	1,253,755	1,443,577
Unassigned	<u>(636,442)</u>	<u>(61,500)</u>	<u>(672)</u>	<u>(1,975)</u>
Total all other governmental funds	<u>\$ 9,353,623</u>	<u>\$ 12,661,845</u>	<u>\$ 6,512,969</u>	<u>\$ 6,277,988</u>

Source: Grimes County financial records.

TABLE 3

Fiscal Year					
2016	2015	2014	2013	2012	2011
\$ 88,820	\$ 88,820	\$ -	\$ -	\$ -	\$ -
1,106,587	1,088,427	-	479,483	479,483	-
<u>14,052,558</u>	<u>12,592,603</u>	<u>9,402,697</u>	<u>8,923,214</u>	<u>6,625,960</u>	<u>4,202,271</u>
\$ <u>15,247,965</u>	\$ <u>13,769,850</u>	\$ <u>9,402,697</u>	\$ <u>9,402,697</u>	\$ <u>7,105,443</u>	\$ <u>4,202,271</u>
\$ 22,939	\$ 2,358	\$ -		\$ -	\$ -
4,450,439	4,127,706	3,918,081	3,601,011	3,438,065	3,698,839
1,443,577	1,256,869	1,256,869	882,109	836,460	402,375
(<u>22,618</u>)	<u>-</u>	(<u>25,716</u>)	<u>-</u>	(<u>57,671</u>)	<u>-</u>
\$ <u>5,894,337</u>	\$ <u>5,386,933</u>	\$ <u>5,149,234</u>	\$ <u>4,483,120</u>	\$ <u>4,216,854</u>	\$ <u>4,101,214</u>

GRIMES COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2020	2019	2018	2017
REVENUES				
Property and other taxes	\$ 18,681,031	\$ 17,183,436	\$ 16,545,398	\$ 16,403,860
Intergovernmental	1,790,906	1,303,123	1,285,784	1,055,968
Fees of office	1,116,046	1,571,955	1,563,278	1,598,211
Fines and forfeitures	270,096	342,629	349,435	350,774
Investment earnings	455,717	584,644	440,032	209,268
Charges for services	1,007,001	1,061,185	1,041,411	1,276,638
Hospital lease and rentals	598,257	598,186	598,148	598,114
Miscellaneous revenue	<u>241,187</u>	<u>185,302</u>	<u>414,642</u>	<u>194,992</u>
Total revenues	<u>24,160,241</u>	<u>22,830,460</u>	<u>22,238,128</u>	<u>21,687,825</u>
EXPENDITURES				
Current:				
General government	4,892,071	4,404,986	4,474,609	4,074,673
Public facilities	2,476,796	911,730	835,480	597,291
Judicial	1,994,612	2,153,258	1,955,142	1,700,221
Public safety	4,802,399	5,785,926	5,089,549	4,922,112
Health and welfare	396,167	304,086	304,807	326,848
Public transportation	7,315,869	6,413,925	5,215,887	5,708,525
Legal	929,215	840,556	741,933	733,099
Debt service:				
Principal	174,364	190,455	12,000	24,000
Interest and fiscal charges	17,268	1,627	299	1,434
Capital outlay	<u>4,835,247</u>	<u>1,838,556</u>	<u>1,682,762</u>	<u>1,116,500</u>
Total expenditures	<u>27,834,008</u>	<u>22,845,105</u>	<u>20,312,468</u>	<u>19,204,703</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,673,767)</u>	<u>(14,645)</u>	<u>1,925,660</u>	<u>2,483,122</u>

TABLE 4

Fiscal Year					
2016	2015	2014	2013	2012	2011
\$ 16,334,397	\$ 15,685,293	\$ 15,565,406	\$ 14,396,070	\$ 13,305,293	\$ 12,614,294
924,893	606,120	465,882	3,367,708	3,036,131	540,554
1,478,129	1,485,039	1,532,976	1,460,030	1,537,168	-
301,207	294,652	330,229	340,389	367,699	563,548
94,045	48,719	41,658	90,456	255,942	171,569
719,383	760,873	750,366	708,186	741,222	1,148,251
598,011	598,131	598,485	225,195	101,059	99,996
<u>215,842</u>	<u>168,927</u>	<u>151,907</u>	<u>285,759</u>	<u>247,877</u>	<u>1,185,134</u>
<u>20,665,907</u>	<u>19,647,754</u>	<u>19,436,909</u>	<u>20,873,793</u>	<u>19,592,391</u>	<u>16,323,346</u>
4,139,143	3,570,510	3,409,201	3,204,162	3,179,536	3,114,475
399,662	324,058	428,039	341,577	1,325,958	551,405
1,766,593	1,710,559	1,723,917	1,537,776	1,365,477	1,495,084
4,704,984	4,377,989	4,463,751	7,042,021	3,827,205	3,666,224
302,282	315,384	303,870	291,688	306,963	454,384
5,533,657	5,468,842	5,106,539	4,600,893	5,793,745	4,221,411
729,694	686,234	726,371	654,763	619,027	625,864
23,000	26,788	25,520	24,720	135,526	165,612
2,360	3,513	4,629	5,229	13,570	6,400
<u>1,099,594</u>	<u>1,112,021</u>	<u>117,441</u>	<u>607,444</u>	<u>27,538</u>	<u>32,150</u>
<u>18,700,969</u>	<u>17,595,898</u>	<u>16,309,278</u>	<u>18,310,273</u>	<u>16,594,545</u>	<u>14,333,009</u>
<u>1,964,938</u>	<u>2,051,856</u>	<u>3,127,631</u>	<u>2,563,520</u>	<u>2,997,846</u>	<u>1,990,337</u>

GRIMES COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2020	2019	2018	2017
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 6,471,595	\$ 13,331,175	\$ 361,287	\$ 456,320
Transfers out	(6,471,595)	(13,331,175)	(361,287)	(456,320)
Insurance recoveries	779,196	708,769	389,164	-
Issuance of capital leases	-	594,175	-	-
Sale of capital assets	<u>322,678</u>	<u>157,937</u>	<u>25,736</u>	<u>-</u>
Total other financing sources (uses)	<u>1,101,874</u>	<u>1,460,881</u>	<u>414,900</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$(2,571,893)</u>	<u>\$ 1,446,236</u>	<u>\$ 2,340,560</u>	<u>\$ 2,483,122</u>
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>0.87%</u>	<u>0.97%</u>	<u>0.07%</u>	<u>0.14%</u>

Source: Grimes County financial records.

TABLE 4

Fiscal Year					
2016	2015	2014	2013	2012	2011
\$ 456,320	\$ 783,690	\$ -	\$ 1,001,420	\$ 775,641	\$ 907,143
(456,320)	(783,690)	-	(1,001,420)	(775,641)	(907,143)
-	-	-	-	-	-
-	-	-	-	20,966	-
-	112,060	-	-	-	-
-	112,060	-	-	20,966	-
<u>\$ 1,964,938</u>	<u>\$ 2,163,916</u>	<u>\$ 3,127,631</u>	<u>\$ 2,563,520</u>	<u>\$ 3,018,812</u>	<u>\$ 1,990,337</u>
<u>0.14%</u>	<u>0.19%</u>	<u>- %</u>	<u>0.18%</u>	<u>0.92%</u>	<u>3.48%</u>

GRIMES COUNTY, TEXAS

**TAX REVENUES BY SOURCE - GOVERNMENTAL ACTIVITIES
LAST TEN YEARS
(accrual basis of accounting)**

Source	Fiscal Year			
	2011	2012	2013	2014
Property taxes	\$ 11,209,725	\$ 11,477,577	\$ 12,543,420	\$ 13,475,015
Sales taxes	990,111	1,423,512	1,692,878	1,865,200
Other taxes	<u>431,144</u>	<u>404,204</u>	<u>195,011</u>	<u>349,110</u>
Total	<u>\$ 12,630,980</u>	<u>\$ 13,305,293</u>	<u>\$ 14,431,309</u>	<u>\$ 15,689,325</u>

TABLE 5

Fiscal Year					
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 13,963,433	\$ 14,571,562	\$ 14,680,582	\$ 14,401,536	\$ 15,397,715	\$ 16,807,441
1,592,681	1,283,325	1,872,260	1,759,934	1,630,058	1,661,375
<u>371,394</u>	<u>303,397</u>	<u>218,798</u>	<u>236,294</u>	<u>112,694</u>	<u>77,190</u>
<u>\$ 15,927,508</u>	<u>\$ 16,158,284</u>	<u>\$ 16,771,640</u>	<u>\$ 16,397,764</u>	<u>\$ 17,140,467</u>	<u>\$ 18,546,006</u>

GRIMES COUNTY, TEXAS

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

<u>Fiscal Year Ended September 30,</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Agriculture Property</u>	<u>Other</u>
2011	\$ 84,964,601	\$ 1,423,348,224	\$ 256,187,623	\$ 199,107,080
2012	95,637,687	1,602,146,429	288,369,409	224,118,520
2013	91,174,808	1,527,387,045	274,914,438	213,659,166
2014	98,195,257	1,644,995,654	296,082,815	230,110,895
2015	110,006,561	1,842,857,390	331,694,835	257,790,715
2016	113,341,422	1,898,723,822	341,750,202	265,605,669
2017	110,339,224	1,848,430,253	332,697,892	258,570,282
2018	117,555,883	1,969,326,522	354,458,181	275,481,632
2019	128,725,892	2,156,449,529	388,138,394	301,657,513
2020	128,700,190	2,156,019,135	388,060,969	301,597,238

Source: Grimes County Certified Appraisal Roll

(1) Property is assessed at actual value; therefore, the assessed values are equal to actual value.

TABLE 6

	<u>Less: Tax-Exempt Real Property</u>	<u>Total Taxable Assessed Value (1)</u>	<u>Total Direct Tax Rate</u>
\$	86,315,434	\$ 1,877,292,094	0.54282
	97,158,209	2,113,113,836	0.53026
	92,623,242	2,014,512,215	0.53026
	92,623,242	2,176,761,379	0.53026
	111,755,530	2,430,593,971	0.53026
	115,143,411	2,504,277,704	0.53026
	112,093,482	2,437,944,169	0.53026
	118,538,839	2,598,283,379	0.53026
	136,239,815	2,845,277,259	0.53026
	130,400,475	2,844,863,890	0.53026

GRIMES COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	Fiscal Year			
	2011	2012	2013	2014
Grimes County - Direct Rates:				
General	0.365330	0.379083	0.380329	0.380373
Road and bridge	0.163420	0.149978	0.148797	0.148813
Debt service	<u>0.001510</u>	<u>0.001200</u>	<u>0.001135</u>	<u>0.001075</u>
Total direct rates	<u>0.530260</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>
Overlapping Governments Rates:				
Cities:				
City of Anderson	0.198800	0.207900	0.207900	1.484400
City of Bedia	0.242780	0.242780	0.242780	1.295600
City of Navasota	0.483100	0.483500	0.487400	1.219200
City of Iola	0.150000	0.153390	0.154801	1.191400
School Districts:				
Anderson-Shiro CISD	1.425000	1.400000	1.380000	1.040000
Iola ISD	1.443400	1.473900	1.290500	0.500000
Madisonville CISD	1.220000	1.220000	1.220000	0.202900
Navasota ISD	1.239500	1.228900	1.211000	0.242780
Richards ISD	1.040000	1.040000	1.040000	0.021229
Other Districts:				
Grimes County ESD #1	0.025173	0.025311	0.219300	2.000000
Grimes County MUD #1	<u>2.000000</u>	<u>2.000000</u>	<u>2.000000</u>	<u>0.148222</u>
Total Direct and Overlapping Rates	<u>9.998013</u>	<u>10.005942</u>	<u>9.983942</u>	<u>9.875992</u>

Tax rates per \$100 of assessed valuation

Source: Grimes County Appraisal District

TABLE 7

Fiscal Year					
2015	2016	2017	2018	2019	2020
0.354586	0.344883	0.380464	0.530261	0.530261	0.530261
0.174637	0.184366	0.149797	-	-	-
0.001038	0.001012	-	-	-	-
<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>
0.200400	0.209000	0.219000	0.219000	0.190000	0.175000
0.242780	0.242780	0.223567	0.210836	0.211384	0.209640
0.540000	0.550000	0.554200	0.554200	0.569300	0.569300
0.147330	0.144235	0.133175	0.125652	0.124026	0.123713
1.470000	1.450000	1.380000	1.372800	1.257200	1.140800
1.295400	1.321100	1.265550	1.234080	1.160360	1.125130
1.218800	1.216300	1.218700	1.218700	1.178000	1.178700
1.179940	1.163430	1.183990	1.415210	1.321900	1.290900
1.040000	1.040000	1.040000	1.060000	0.990000	0.963900
2.000000	0.022758	0.026007	0.026007	0.026503	0.026626
<u>0.147330</u>	<u>2.000000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10.012241</u>	<u>9.889864</u>	<u>7.774450</u>	<u>7.966746</u>	<u>7.558934</u>	<u>7.333970</u>

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GRIMES COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
National Oilwell Varco LP	\$ 189,629,460	1	6.67%	-	-	-
Grant Prideco, Inc.	-	-	-	\$ 162,599,466	1	8.29%
Tenaska Frontier Partners LTD	132,776,309	3	4.67%	112,842,740	2	5.75%
Helmerich & Payne Intl Drilling Co	53,457,865	7	1.88%	97,323,440	4	4.96%
Seaway Crude Pipeline LTD	174,294,135	2	6.13%	-	-	-
BNSF Railway Co	58,749,102	5	2.07%	28,501,620	8	1.45%
Entergy Texas Inc	44,349,348	8	1.56%	-	-	-
Ellwood Texas Forge Navasota	68,569,888	4	2.41%	23,865,950	9	1.22%
ETC Texas Pipeline LTD	34,435,650	10	1.21%	104,534,140	3	5.33%
Trinity Industries INC	40,399,435	9	1.42%	-	-	-
Union Pacific RR CO	32,183,949	11	1.13%	-	-	-
Chesapeake Operating, Inc.	-	-	-	41,819,888	6	2.13%
Southern Bay Operating	-	-	-	42,006,970	5	2.14%
Nabors Drilling Technologies	16,415,784	12	0.58%	-	-	-
Champions Pipe & Supply	-	-	-	39,244,578	7	2.00%
Centerpoint Energy Inc	54,168,592	6	1.89%	-	-	- %
Subtotal	<u>899,429,517</u>		<u>31.62%</u>	<u>652,738,792</u>		<u>33.27%</u>
Other taxpayers	<u>1,945,434,373</u>		<u>68.38%</u>	<u>1,309,222,289</u>		<u>66.73%</u>
Total	\$ <u>2,844,863,890</u>		<u>100.00%</u>	\$ <u>1,961,961,081</u>		<u>100.00%</u>

Source: Grimes County Tax Appraisal District

GRIMES COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Tax levy	\$ 11,071,230	\$ 11,241,888	\$ 12,322,435	\$ 13,237,166
Taxes collected in year of levy	10,722,794	10,927,288	12,018,138	12,871,323
Percent of current tax collections	96.85%	97.20%	97.53%	97.24%
Taxes collected in subsequent years	<u>313,434</u>	<u>274,188</u>	<u>256,485</u>	<u>306,092</u>
Total tax collections	<u>\$ 11,036,228</u>	<u>\$ 11,201,476</u>	<u>\$ 12,274,623</u>	<u>\$ 13,177,415</u>
Total collections as a percentage of levy	99.68%	99.64%	99.61%	99.55%

Source: Grimes County Appraisal District

TABLE 9

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 13,808,014	\$ 14,389,624	\$ 13,939,037	\$ 14,161,009	\$ 15,173,482	\$ 16,740,910
13,301,915	13,912,428	13,527,540	13,807,383	14,845,698	16,343,795
96.33%	96.68%	97.05%	97.50%	97.84%	97.63%
<u>442,119</u>	<u>419,591</u>	<u>332,256</u>	<u>246,080</u>	<u>160,997</u>	<u>-</u>
<u>\$ 13,744,034</u>	<u>\$ 14,332,019</u>	<u>\$ 13,859,796</u>	<u>\$ 14,053,462</u>	<u>\$ 15,006,695</u>	<u>\$ 16,343,795</u>
99.54%	99.60%	99.43%	99.24%	98.90%	97.63%

GRIMES COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Primary government:				
Governmental activities:				
Certificates of obligation	\$ 156,880	\$ 122,000	\$ 102,000	\$ 81,000
Capital leases	<u>109,588</u>	<u>14,028</u>	<u>9,309</u>	<u>4,788</u>
Total primary government	<u>\$ 266,468</u>	<u>\$ 136,028</u>	<u>\$ 111,309</u>	<u>\$ 85,788</u>
Personal income	31,418	31,418	33,350	34,808
Debt as a percentage of personal income	11.79%	23.10%	29.96%	40.57%
Population	26,466	26,783	33,350	34,808
Debt per capita	11	5	3	2

Source: Grimes County Tax Appraisal District

TABLE 10

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 59,000	\$ 36,000	\$ 12,000	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>403,720</u>	<u>229,356</u>
<u>\$ 59,000</u>	<u>\$ 36,000</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 403,720</u>	<u>\$ 229,356</u>
34,996	34,996	34,996	33,661	35,450	35,450
59.32%	97.21%	291.63%	-	8.78%	15.46%
27,172	27,512	27,512	27,977	28,360	28,880
2	1	-	-	14	8

GRIMES COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year			
	2011	2012	2013	2014
Assessed value	\$ 2,113,836	\$ 2,014,512,215	\$ 2,169,629,401	\$ 2,332,656,595
Debt limit	105,655,692	100,725,611	108,481,470	116,632,830
Total net debt applicable to limit	<u>156,880</u>	<u>122,000</u>	<u>102,000</u>	<u>81,000</u>
Legal debt margin	<u>\$ 105,498,812</u>	<u>\$ 100,603,611</u>	<u>\$ 108,379,470</u>	<u>\$ 116,551,830</u>
Total net debt applicable to the limit as a percentage of debt limit	00.15%	00.12%	00.09%	00.07%

TABLE 11

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 2,430,593,971	\$ 2,504,277,704	\$ 2,437,944,169	\$ 2,598,283,379	\$ 2,845,277,259	\$ 2,844,863,890
121,529,699	125,213,885	121,897,208	129,914,169	142,263,863	142,243,195
<u>59,000</u>	<u>36,000</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 121,470,699</u>	<u>\$ 125,177,885</u>	<u>\$ 121,885,208</u>	<u>\$ 129,914,169</u>	<u>\$ 142,263,863</u>	<u>\$ 142,243,195</u>
00.05%	00.03%	00.01%	- %	- %	- %

GRIMES COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2011	2012	2013	2014
Net Taxable Assessed Value All property	\$ 2,113,113,836	\$ 2,014,512,215	\$ 2,169,629,401	\$ 2,332,656,595
Net Bonded Debt				
Gross bonded debt	156,880	122,000	102,000	81,000
Less debt service funds	<u>427,303</u>	<u>452,815</u>	<u>490,378</u>	<u>520,261</u>
Excess restricted net bonded debt	\$(<u>270,423</u>)	\$(<u>330,815</u>)	\$(<u>388,378</u>)	\$(<u>439,261</u>)
Ratio of Net Bonded Debt to Assessed Value	(0.0128%)	(0.0164%)	(0.0179%)	(0.0188%)
Population	26,466	26,783	26,783	26,859
Net Bonded Debt Per Capita	(10)	(12)	(15)	(16)

Source: Grimes County Tax Appraisal District

TABLE 12

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 2,430,593,971	\$ 2,504,277,704	\$ 2,437,944,169	\$ 2,598,283,379	\$ 2,845,277,259	\$ 2,844,863,890
59,000	36,000	12,000	-	-	-
<u>545,261</u>	<u>575,403</u>	<u>572,969</u>	<u>571,854</u>	<u>-</u>	<u>-</u>
\$(486,261)	\$(539,403)	\$(560,969)	\$(571,854)	\$ -	\$ -
(0.0200%)	(0.0215%)	(0.0230%)	(0.0220%)	-	-
27,172	27,671	27,671	28,082	28,360	28,880
(18)	(19)	(20)	(20)	-	-

GRIMES COUNTY, TEXAS**TABLE 13**

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

<u>Fiscal Year Ended September 30,</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2011	26,446	\$ 830,880,428	\$ 31,418	38.10	4,230	7.80%
2012	26,783	841,468,294	31,418	38.10	4,312	6.40%
2013	26,783	898,572,000	33,350	40.60	4,354	5.90%
2014	26,859	934,908,072	34,808	39.20	4,069	4.80%
2015	27,172	950,904,000	34,996	40.70	4,514	5.40%
2016	27,671	1,017,531,000	36,772	40.70	4,457	5.40%
2017	27,671	987,222,000	35,677	40.90	4,525	6.70%
2018	28,082	945,255,000	33,661	40.50	4,628	5.30%
2019	28,360	1,005,370,000	35,450	40.50	4,628	4.10%
2020	28,880	1,065,941,000	36,909	40.30	4,632	5.30%

Data sources:

<https://www.census.gov/quickfacts/grimescountytexas><http://mansfield.tea.state.tx.us/TEA.AskTED.Web/Forms/DownloadFile.aspx>

GRIMES COUNTY, TEXAS

TABLE 14

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

Employer	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
TDCJ	710	1	3.55%	737	2	4.34%
Navasota ISD	450	2	2.25%	407	3	2.39%
Ellwood Texas Forge	312	3	1.56%	146	4	0.86%
NOV Grant Prideco	226	4	1.13%	1,000	1	5.88%
Grimes County	185	5	0.93%	141	5	0.83%
NOV Rolligon	140	6	0.70%	-	-	-
MidSouth Electric Co-op	140	7	0.70%	106	7	0.62%
Wal-Mart	86	8	0.43%	108	6	0.64%
Camp Allen	80	9	0.40%	-	-	-
City of Navasota	80	10	0.40%	100	8	0.59%
Total	2,409		12.05%	2,745		16.15%

Source: Navasota Chamber of Commerce

GRIMES COUNTY, TEXAS

FULLTIME EQUIVALENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year			
	2011	2012	2013	2014
General Fund:				
General administration	30	30	36	31
Financial administration	7	7	8	8
Elections and voters administration	2	2	2	2
Judicial	18	18	20	25
Public safety	44	44	47	48
Health and welfare	3	3	3	3
Legal	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
General Fund Total	<u>112</u>	<u>112</u>	<u>124</u>	<u>125</u>
Special Revenue Funds:				
Public transportation fund - 20	26	26	27	27
Records management fund - 21	1	1	-	-
Public services - fund 34	2	2	1	1
Public facilities - fund 36	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
Special Revenue Fund Total	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>
Total	<u>142</u>	<u>142</u>	<u>154</u>	<u>155</u>

TABLE 15

Fiscal Year						
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
31	31	31	28	26	30	
8	8	8	8	8	8	
2	2	2	2	2	2	
25	25	25	27	28	27	
50	51	51	61	60	68	
3	3	3	6	6	5	
<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>10</u>	<u>12</u>	
<u>127</u>	<u>128</u>	<u>128</u>	<u>140</u>	<u>140</u>	<u>152</u>	
27	37	37	36	36	40	
-	-	-	-	-	-	
1	1	1	1	1	1	
<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
<u>30</u>	<u>40</u>	<u>40</u>	<u>39</u>	<u>39</u>	<u>43</u>	
<u>157</u>	<u>168</u>	<u>168</u>	<u>179</u>	<u>179</u>	<u>195</u>	

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year					
	2011	2012	2013	2014	2015	2016
<u>Constitutional County Court*</u>						
Civil cases:						
Pending beginning of year	11	11	16	24	15	19
Added	38	9	41	33	16	26
Disposed	38	12	41	35	12	37
Pending end of year	11	-	16	16	19	15
Criminal cases:						
Pending beginning of year	1,182	1,095	1,166	1,346	1,249	-
Added	555	252	569	271	411	-
Disposed	625	202	414	362	312	-
Pending end of year	1,112	-	1,321	1,240	1,348	-
Juvenile cases:						
Pending beginning of year	12	11	11	10	16	13
Added	31	10	33	18	33	42
Disposed	31	12	34	14	36	36
Pending end of year	11	-	10	17	13	19
<u>Statutory County Court*</u>						
Civil cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
Family Court						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
Juvenile cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
Misdemeanor cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
<u>District Clerk</u>						
Civil cases:						
Pending beginning of year	575	501	526	675	650	1,040
Added	258	272	329	287	294	580
Disposed	299	251	173	257	161	416
Pending end of year	499	525	675	649	742	1,206

Source: Texas Courts Online (Office of Court Administration)

*Statutory County Court at Law was created October 2017.

**Data on the Texas Office of Court Administration website for this table is unavailable prior to 2011

TABLE 16

Fiscal Year			
2017	2018	2019	2020
15	21	-	7
38	16	9	17
32	10	2	12
21	-	7	12
1,348	1,335	-	-
296	58	-	-
309	57	-	-
1,335	-	-	-
19	15	-	-
32	12	-	-
36	7	-	-
15	-	-	-
-	-	120	89
-	126	53	18
-	33	82	22
-	120	89	85
-	-	136	259
-	237	258	214
-	97	210	142
-	136	188	331
-	-	12	18
-	23	28	14
-	31	22	13
-	12	18	19
-	-	1,417	1,128
-	268	272	224
-	187	561	137
-	1,417	1,128	1,215
1,206	1,148	699	784
643	346	397	359
465	312	299	328
1,148	699	784	811

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year					
	2011	2012	2013	2014	2015	2016
<u>District Clerk (continued)</u>						
Family cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
Criminal cases:						
Pending beginning of year	185	168	178	249	257	237
Docket adjust	-	-	-	-	-	-
Added	191	187	266	182	217	247
Disposed	209	164	218	246	259	246
Placed on Inactive Status	-	-	-	-	1	17
Pending end of year	168	178	227	190	237	261
<u>Justice of the Peace Courts</u>						
Cases filed:						
Traffic	3,781	-	-	-	-	-
Non-traffic	1,207	-	-	-	-	-
Small claims suits	89	-	-	-	-	-
Landlord/Tenant	40	-	-	-	-	-
Other civil suits	14	-	-	-	-	-
Cases disposed:						
Traffic	2,977	-	-	-	-	-
Non-traffic	776	-	-	-	-	-
Small claims suits	2	-	-	-	-	-
Landlord/Tenant	3	-	-	-	-	-
Other civil suits	3	-	-	-	-	-
Criminal Cases**:						
Pending Beginning of Year	-	18,788	15,801	16,198	16,942	17,276
Reactivated	-	3	-	1	-	(423)
Added	-	5,351	4,916	3,096	2,345	2,531
Disposed	-	6,658	4,532	3,757	2,220	13
Placed on Inactive	-	365	-	25	-	107
Pending End of Year	-	15,804	16,188	16,972	17,322	17,099
Civil Cases**:						
Pending Beginning of Year	-	2,238	1,894	1,894	516	577
Reactivated	-	-	-	160	1	-
Added	-	228	249	213	1,450	149
Disposed	-	605	256	646	1,115	243
Placed on Inactive	-	12	34	1,185	2	-
Pending End of Year	-	1,894	1,892	516	577	571
<u>Miscellaneous</u>						
Permitted septic systems	153	123	149	172	172	220

Source: Texas Courts Online (Office of Court Administration)

*Statutory County Court at Law was created October 2017.

**Data on the Texas Office of Court Administration website for this table is unavailable prior to 2011

TABLE 16

Fiscal Year			
2017	2018	2019	2020
-	-	-	26
-	-	3	27
-	-	8	23
-	-	26	30
261	178	185	115
35	83	-	78
186	140	140	206
246	198	237	155
95	102	123	79
170	185	115	165
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
15,756	16,073	16,427	16,535
1	-	-	139
3,054	3,137	3,197	1,648
2,687	2,910	3,060	1,852
-	-	122	4,705
16,073	16,300	16,527	10,160
572	585	666	747
2	-	1	1
232	306	374	318
228	226	309	343
-	9	9	2
585	665	733	750
248	252	253	324

GRIMES COUNTY, TEXAS**TABLE 17**

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General administration	7	6	6	7	12	12	20	20	24	21
Judicial	9	9	11	12	12	12	16	16	17	18
Financial administration	2	1	1	1	2	1	2	3	3	5
Legal	6	6	6	6	5	6	5	5	6	6
Elections	8	8	9	8	9	9	9	9	10	12
Public facilities	13	13	15	16	16	16	19	20	20	21
Public safety	64	64	70	82	83	83	95	97	98	110
Public transportation	134	133	138	92	143	143	156	158	156	163
Health and welfare	5	7	8	8	8	8	9	9	9	9
Environmental protection	2	2	2	2	3	2	3	2	2	2

Source: County inventory reports