

GRIMES COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

Prepared by:

Grimes County Auditor's Office

GRIMES COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

SEPTEMBER 30, 2022

**Page
Number**

INTRODUCTORY SECTION

Letter of Transmittal	i – v
Certificate of Achievement for Excellence in Financial Reporting.....	vi
Organizational Chart	vii
List of Elected and Appointed Officials	viii

FINANCIAL SECTION

Independent Auditor’s Report.....	1 – 3
Management’s Discussion and Analysis.....	4 – 9

Basic Financial Statements

Government-wide Financial Statements

Statement of Net Position	10
Statement of Activities	11

Fund Financial Statements

Balance Sheet – Governmental Funds	12 – 13
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds.....	14 – 15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	16
Statement of Fiduciary Net Position.....	17
Statement of Changes in Fiduciary Net Position	18

Notes to Financial Statements	19 – 38
--	---------

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.....	39 – 40
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund.....	41
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – American Rescue Plan Fund.....	42

Schedule of Changes in Net Pension Liability (Asset) And Related Ratios	43 – 44
Schedule of Employer Pension Contributions.....	45
Notes to Schedule of Employer Pension Contributions.....	46
Schedule of Changes in Total OPEB Liability – Group Life Insurance and Related Ratios	47 – 48
Schedule of Changes in Total OPEB Liability – Retiree Health Insurance Plan and Related Ratios.....	49 – 50

Combining Statements and Schedules

Combining Balance Sheet – Nonmajor Governmental Funds.....	51 – 57
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	58 – 64
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
Jury Fund.....	63
Records Management 72 nd Legislature Fund	64
Records Management 73 rd Legislature Fund.....	65
Hazardous Mitigation Grant Fund	66
Judges Educational Fund	67
Appellate Judicial System Fund.....	68
Law Library Fund	69
District Court Technology Fund	70
JP Technology Fund.....	71
911 Addressing Fund.....	72
Fairgrounds Fund.....	73
County Transportation Infrastructure Fund.....	74
Court Reporter Fund.....	75
Courthouse Security Fund	76
LEOSE Education Fund	78
Alternative Dispute Resolution Fund	79
LEOSE Education Grant Constable 1 Fund	80
LEOSE Education Grant Constable 2 Fund	81
LEOSE Education Grant Constable 3 Fund	82
Records Management Vital Statistics Fund	83
Election Services Contract Fund.....	84
BVAA Senior Meals Fund.....	85
School Resource Officer Fund	86
Victims of Crime Grant Fund	87
County Historical Commission Fund.....	88
Court Initiated Guardianship Fund	89
Texas VINE Grant Fund	90
Bail Bond Fund	91
Combining Statement of Fiduciary Net Position – Private-purpose Trust Funds	92
Combining Statement of Changes in Fiduciary Net Position – Private-purpose Trust Funds.....	93
Combining Statement of Fiduciary Net Position – Custodial Funds.....	94 – 95
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	96 – 97

STATISTICAL SECTION

Net Position by Component.....	1	98 – 99
Changes in Net Position.....	2	10 – 101
Fund Balances of Governmental Funds	3	102 – 103
Changes in Fund Balances of Governmental Funds.....	4	104 – 107
Tax Revenues by Source, Governmental Funds	5	108 – 109
Assessed Value and Estimated Actual Value of Taxable Property	6	110 – 111
Property Tax Rates – Direct and Overlapping Governments.....	7	112 – 113
Principal Property Taxpayers	8	114
Property Tax Levies and Collections	9	115 - 116
Ratio of Outstanding Debt by Type.....	10	117 – 118
Legal Debt Margin Information	11	119 – 120
Ratios of General Bonded Debt Outstanding	12	121 – 122
Demographic and Economic Statistics	13	123
Principal Employers.....	14	124
Fulltime Equivalent Employees by Function	15	125 – 126
Operating Indicators by Function/Program	16	127 - 130
Capital Asset Statistics by Function/Program.....	17	131

THIS PAGE LEFT BLANK INTENTIONALLY

INTRODUCTORY SECTION

THIS PAGE LEFT BLANK INTENTIONALLY



GRIMES COUNTY AUDITOR

Jessi Murphy

P.O. Box 510 • Anderson, Texas 77830 • (936) 873-4413 • Fax (936) 873-2059

E-mail: jessi.murphy@grimescountytexas.gov

June 30, 2023

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 Annual Comprehensive Financial Report (ACFR) of Grimes County, Texas (the "County"), for the fiscal year ended September 30, 2022. 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 ACFR 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 ACFR 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 law enforcement 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 2000, its population was 23,552. The 2021 U.S. Census Bureau reported the county population at 30,287. The County is named for Jesse Grimes, a signer of the Texas Declaration of Independence and early settler in Anderson, Texas, which is in the southeast part of Texas. The County is responsible for the maintenance of approximately 650+ miles of county roads and 113 bridges of which 96 are inspected by the Texas Department of Transportation. 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

American Rescue Plan Act

The County was allocated \$5,609,601 from the American Rescue Plan Act of 2021, enacted by congress. According to the National Association of Counties, ARPA is intended to combat the COVID-19 Pandemic, including the public health and economic impacts. The second payment in the amount of \$2,804,800.50 was received in June of 2022. The Commissioners Court declared the entire allocation as "loss revenue" which allows the County the flexibility to use these funds for normal governmental purposes; however, purchases made with these funds must follow federal/state procurement policies.

Capital Purchases

The Road & Bridge Department purchased a 2022 John Deere Motorgrader, 2022 Kubota Tractor, 2021 Mini Thumb 34" Bucket Tractor, 2021 Broce Sweeper as well as 2 used 2011 International Dump trucks. The Sheriff's Office purchased 4 – 2022 fully equipped Ford Explorers and the Environmental Department purchased a 2022 Chevrolet truck. Building Maintenance purchased a 2018 Ram Promaster Cargo Van and Grimes Health Resource Office purchased a 2022 Chevrolet Traverse. All new assets were purchased without the help of outside financing.

New Construction

During fiscal year 2022, the county made great advances on the construction of the new Grimes County Justice Center adjacent to the Law Enforcement Center. It was approximately 98% complete as of the end of the year.

A nearly 6,000-square-foot storage and maintenance building began construction in March 2022 behind the Justice Center and was 98% completed at the end of the fiscal year 2022. This additional building will be funded by the Capital Projects Fund and will provide storage space for various administrative offices located in the Justice Center as well as provide space for the Building Maintenance Office, equipment, and supplies.

For the Future

American Rescue Plan Act (ARPA)

Major projects approved by Commissioners Court to be completed no later than December 2026 include, but are not limited to:

Vehicles: \$1,100,000.00 was allocated for a total of 18 vehicles for various county departments, mostly for public safety. These new vehicles will be purchased in stages to allow the county to incorporate its own fleet management program without outside assistance.

Road & Bridge Cost Overruns: \$500,000 was allocated to alleviate the shipping delays and cost increases due to the economic impact of COVID-19.

Justice Center: \$323,196 to upgrade and install a Cummins 600KW diesel generator to allow all systems to continue to run throughout the Justice Center, including the advanced filtration/UV lighting in the conditioned areas without becoming dead air space. It will also provide protection of chillers and water piping during freezes.

Software: \$44,406 for software that enables the county to record, store and archive Commissioners Court meetings. It will allow the public to view the meetings live and Commissioner court members to participate remotely if necessary.

Water/Sewer Improvement: \$40,000 to replace pipes for the 2 existing water wells and add additional drain fields to the existing septic system at the Grimes County Fairgrounds. This will allow the county to better serve the area for economic and disaster events. Additionally, the county has approved an amount not to exceed \$35,000 for the expansion of water/sewer services near the Justice Center for future facilities.

Law Enforcement Upgrades: To upgrade the fire damper system above the jail, which provides smoke ventilation and is a key to safety in case of an emergency.

Stoneham Helipad: To construct a helipad in Stoneham to provide faster and more efficient life-saving opportunities and enhance the availability of EMS resources that would otherwise be used and help keep roads open and traffic flowing.

New Construction

A multi-tenant office building is anticipated to begin construction in the fiscal year 2023. The pre-engineered metal building to be located north of the Justice Center is intended for the various departments: Road & Bridge, 911 Addressing/Environmental, Adult Probation, Justice of the Peace #2, Emergency Management, DPS with a possibility of DPS Licensing and possible storage for various offices.

Strategic Plan

The strategic plan is available to Grimes County citizens on the Grimes County website(please see the link below). Strategic Plan Updates is a recurring agenda item for regular Commissioners Court meetings.

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

FINANCIAL INFORMATION

Long Term Financial Planning

The County successfully constructed the Justice Center without acquiring debt and solely using its reserves. With this long-awaited, multi-year project ending.

General Government Functions

The Commissioners Court is the governing body of the County. The Texas Constitution specifies that the Court consists 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 Auditor, 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."

Notices of the proposed tax rate are published in the local newspaper and public hearings are 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 weekly financial report to Commissioners Court. The County Auditor also posts the weekly 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 ACFR for review. Grimes County submitted the 2021 ACFR for review and was awarded the Certificate of Achievement for Excellence in Financial Reporting for the eleventh 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 Murphy
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Grimes County
Texas**

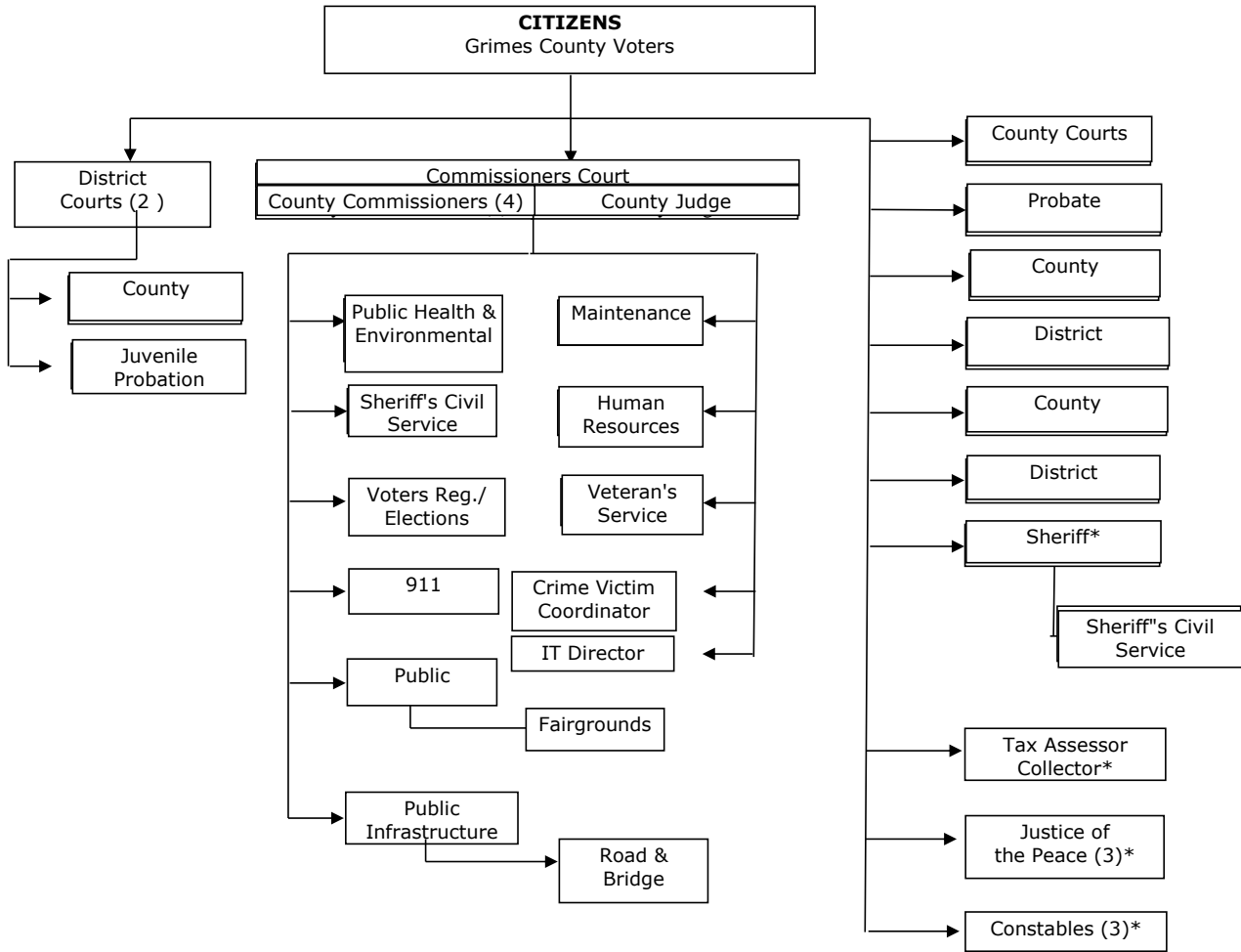
For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

GRIMES COUNTY ORGANIZATIONAL CHART



Elected *

GRIMES COUNTY, TEXAS

PRINCIPAL COUNTY OFFICIALS

September 30, 2022

Joe Fauth III	County Judge
Chad Mallett	Commissioner, Precinct #1
David Dobyanski	Commissioner, Precinct #2
Barbara Walker	Commissioner, Precinct #3
Phillip Cox	Commissioner, Precinct #4
Tuck Moody McLain	County Court at Law Judge
Don Sowell	County Sheriff
Jon C. Fultz	County Attorney
Andria Bender	District Attorney
Christopher Acord	Justice of the Peace, Precinct #1
Lester Underwood	Justice of the Peace, Precinct #2
Mark Laughlin	Justice of the Peace, Precinct #3
Dale Schaper	Constable, Precinct #1
Blake Jarvis	Constable, Precinct #2
Wes Male	Constable, Precinct #3
Vanessa Burzynski	County Clerk
Diane LeFlore	District Clerk
Mary Ann Waters	Tax Assessor-Collector
Tom Maynard	County Treasurer

FINANCIAL SECTION

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
and Commissioners of Grimes County
Anderson, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grimes County, Texas (the "County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter - Change of Accounting Principle

As discussed in the notes to the financial statements, in the year ending September 30, 2022, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

OFFICE LOCATIONS

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The combining statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor’s report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2023, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

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

Waco, Texas
June 30, 2023

THIS PAGE LEFT BLANK INTENTIONALLY

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

THIS PAGE LEFT BLANK INTENTIONALLY

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, 2022. 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 the introductory section of this report.

FINANCIAL HIGHLIGHTS

- As of September 30, 2022, the County's governmental funds reported combined fund balances of \$21,345,529. This reflects a decrease of \$168,269 from the previous fiscal year. \$15,313,115 or 72% of the combined fund balances at September 30, 2022 is available to meet the County's current and future needs (unassigned fund balances).
- The County's total net position increased \$1,755,055 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 \$67,499,881 (net position) at September 30, 2022. Of this amount, \$15,587,227 represents unrestricted net position. This is an increase from the total net position of \$65,744,826 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 \$17,464,133 or 111% 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 41 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, CDBG Disaster & CRF 2020 Grants Fund, and American Rescue Plan Fund, which are considered major funds. Data from the other 36 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 two types of fiduciary funds: private-purpose trusts and custodial funds. The *fiduciary 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 19-38 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 \$67,499,881, at the close of the most recent fiscal year.

County's Net Position

	Governmental Activities	
	2022	2021
Current and other assets	\$ 39,503,848	\$ 29,022,289
Capital assets	<u>47,224,347</u>	<u>46,119,580</u>
Total assets	<u>86,728,195</u>	<u>75,141,869</u>
Deferred outflows of resources	<u>2,070,892</u>	<u>2,454,610</u>
Long-term liabilities	2,777,765	4,945,743
Other liabilities	<u>6,579,916</u>	<u>5,607,291</u>
Total liabilities	<u>9,357,681</u>	<u>10,553,034</u>
Deferred inflows of resources	<u>11,941,525</u>	<u>1,298,619</u>
Net position:		
Net investment		
in capital assets	47,224,347	46,119,580
Restricted	4,688,307	4,759,841
Unrestricted	<u>15,587,227</u>	<u>14,865,405</u>
Total net position	<u>\$ 67,499,881</u>	<u>\$ 65,744,826</u>

By far, the largest portion of the County's net position (70%) 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.

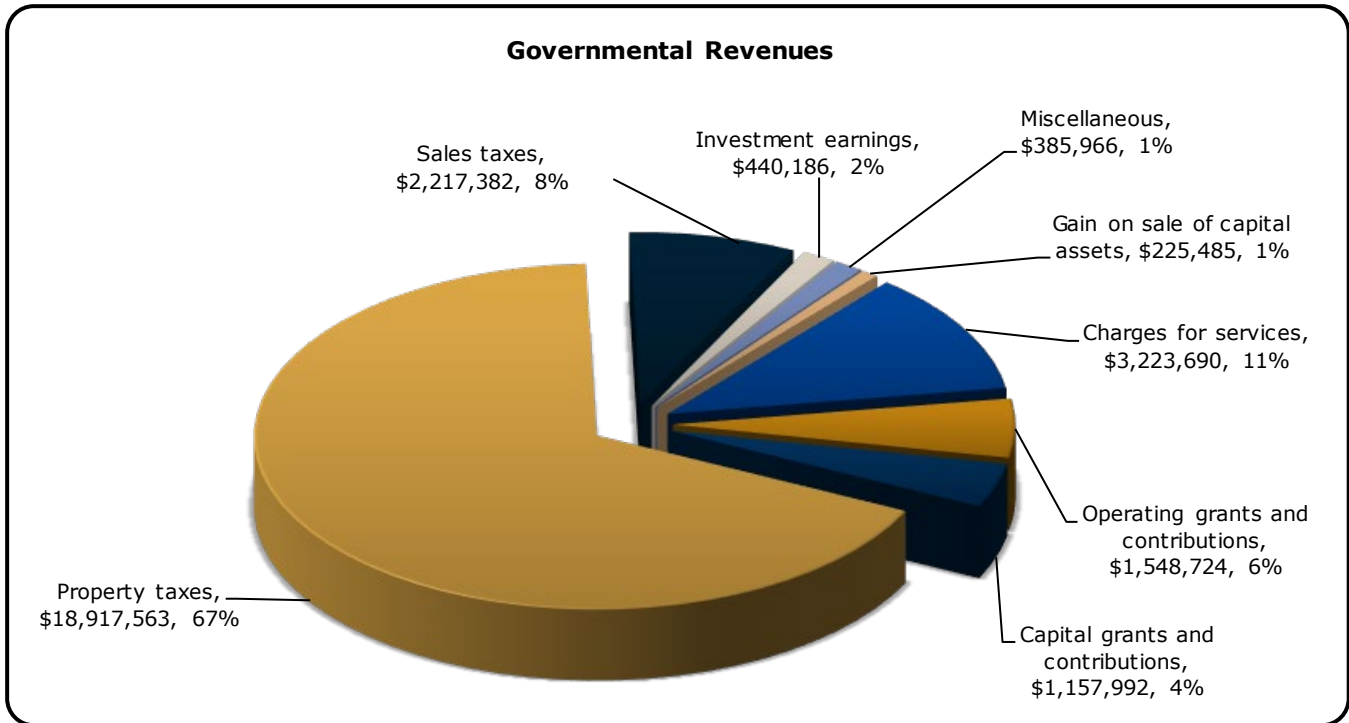
An additional portion of the County's net position (7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$15,587,227 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

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 \$1,755,055 from the prior fiscal year as result of current year activity. The underlying reasons for this year's increases are discussed in the following sections for governmental activities.

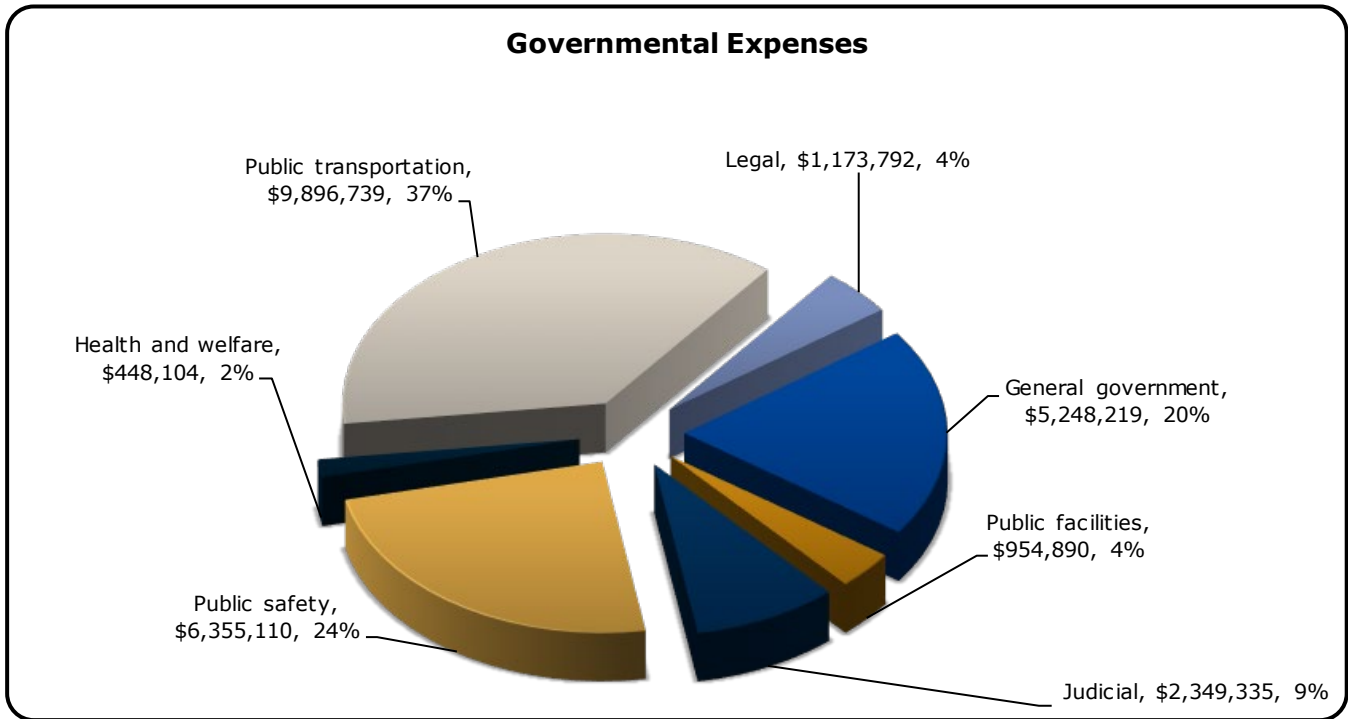
County's Changes in Net Position

	Governmental Activities	
	2022	2021
REVENUES		
Program revenues:		
Charges for services	\$ 3,223,690	\$ 3,409,323
Operating grants and contributions	1,548,724	1,729,220
Capital grants and contributions	1,157,992	1,544,794
General revenues:		
Property taxes	18,917,563	18,339,221
Sales taxes	2,217,382	1,871,336
Payment in lieu of taxes	191,563	68,236
Investment earnings	440,186	402,676
Gain on sale of capital assets	289,741	-
Miscellaneous	194,403	234,277
Total Revenues	<u>28,181,244</u>	<u>27,599,083</u>
EXPENSES		
General government	5,248,219	4,704,680
Public facilities	954,890	1,188,513
Judicial	2,349,335	2,174,453
Public safety	6,355,110	5,906,252
Health and welfare	448,104	437,914
Public transportation	9,896,739	9,868,497
Legal	1,173,792	1,140,021
Interest on long-term debt	-	8,729
Total Expenses	<u>26,426,189</u>	<u>25,429,059</u>
CHANGE IN NET POSITION	<u>1,755,055</u>	<u>2,170,024</u>
NET POSITION, BEGINNING	65,744,826	60,623,336
PRIOR PERIOD ADJUSTMENT	-	2,951,466
NET POSITION, ENDING	<u>\$ 67,499,881</u>	<u>\$ 65,744,826</u>

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



Total governmental revenues increased by \$582,161 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 \$997,130, or 4%. This is primarily due to increased salaries expense, primarily in the public safety function. General cost increases were experienced across the board as a result of economic inflation throughout 2022.

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 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 \$21,345,529. Of the total governmental fund balance \$4,688,307 is restricted for various purposes, \$603,107 is assigned, and \$15,313,115 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 \$16,120,026. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 102% of total General Fund expenditures. The fund balance of the County's General Fund reported a decrease of (\$270,650) primarily due to planned transfers to fund road maintenance and other capital projects. Revenues increased, primarily due to property taxes, sales taxes, and intergovernmental revenues.

The Road and Bridge Fund reported a decrease of \$34,028 due to increased expenditure costs for road and bridge maintenance opposed to relatively flat state revenues.

The Capital Projects fund reported an increase in fund balance of \$675,779. This was the result of transfers from the General Fund allocated to complete the construction of a new justice center in the current year. Fund balance ended at \$0 as the project completed in the current year.

The CDBG Disaster & CRF 2020 Grants Fund reported a decrease in fund balance of (\$503,621). This was the result of recognizing certain prior grant reimbursements not being received within the period of availability during the fiscal year; 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 \$1,080,964 during the year. Both current and delinquent property tax collections surpassed the amount anticipated by the County, while sales tax revenue was significantly more than budgeted.

General Fund expenditures were less than the final budget by \$1,306,343 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 2022 year, the Commissioners' Court amended the budget for the following purposes:

- To appropriate monies from other governmental units received during the year;
- 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 \$47,224,347 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 \$873,585. 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 CIP additions in the amount of \$1.9 million, and various machinery and equipment in the amount \$1.8 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 26 of this report.

Long-term Debt. At the end of the year, the County reported employee benefit liabilities.

Additional information on the County's long-term debt can be found in the notes to the financial statements on page 26 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

As reported by the U.S Census Bureau, Grimes County's unemployment rate decreased from 5.70% to 4.60%. Unemployment rates continue to decrease as the economy recovers from the COVID-19 pandemic. Population in 2022 was reported at 30,754, approximately a 1.5% increase from the previous year. Property and sales tax revenues are expected to continue slow increases as population grows throughout the County.

The Commissioner's Court adopted the fiscal year 2023 budget September 7, 2022. The property tax rate for fiscal year 2023 is \$0.480000 per \$100 valuation, which is expected to raise an additional \$1.7 million in tax revenue for operations. The County continues to maintain an estimated collection rate for current taxes 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**

GRIMES COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

	Governmental Activities
ASSETS	
Cash and investments	\$ 27,386,524
Receivables, net:	
Property taxes	1,091,006
Accounts	496,988
Leases	5,977,139
Due from other governments	806,795
Net pension asset	3,745,396
Capital assets:	
Non-depreciable	18,859,082
Depreciable, net	<u>28,365,265</u>
Total assets	<u>86,728,195</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB - group term life	105,813
Deferred outflows related to OPEB - retiree health	322,023
Deferred outflows related to pensions	<u>1,643,056</u>
Total deferred outflows of resources	<u>2,070,892</u>
 LIABILITIES	
Accounts payable	1,099,420
Accrued liabilities	195,550
Due to other governments	245,535
Unearned revenue	5,039,411
Noncurrent liabilities:	
Due within one year:	
Long term debt	93,223
Total OPEB liability - group term life	14,433
Total OPEB liability - retiree health	41,668
Due in more than one year:	
Long term debt	279,667
Total OPEB liability - group term life	572,054
Total OPEB liability - retiree health	<u>1,776,720</u>
Total liabilities	<u>9,357,681</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to leases	5,971,330
Deferred inflows related to OPEB - group term life	24,380
Deferred inflows related to OPEB - retiree health	1,377,236
Deferred inflows related to pensions	<u>4,568,579</u>
Total deferred inflows of resources	<u>11,941,525</u>
 NET POSITION	
Investment in capital assets	47,224,347
Restricted for:	
Road and bridge	3,488,832
Judicial	580,176
Public safety	291,188
Records management	231,950
Historical preservation	83,209
Election services	12,952
Unrestricted	<u>15,587,227</u>
Total net position	<u>\$ 67,499,881</u>

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

GRIMES COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues			Governmental Activities	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental activities:						
General government	\$ 5,248,219	\$ 1,734,477	\$ 457,261	\$ -		\$(3,056,481)
Public facilities	954,890	87,112	-	-		(867,778)
Judicial	2,349,335	445,719	42,262	-		(1,861,354)
Public safety	6,355,110	184,235	795,757	772,336		(4,602,782)
Health and welfare	448,104	-	-	-		(448,104)
Public transportation	9,896,739	771,156	107,296	385,656		(8,632,631)
Legal	<u>1,173,792</u>	<u>991</u>	<u>146,148</u>	<u>-</u>		<u>(1,026,653)</u>
Total governmental activities	<u>\$ 26,426,189</u>	<u>\$ 3,223,690</u>	<u>\$ 1,548,724</u>	<u>\$ 1,157,992</u>		<u>(20,495,783)</u>
General revenues:						
Taxes:						
						18,917,563
						2,217,382
						191,563
						440,186
						194,403
						<u>289,741</u>
						<u>22,250,838</u>
						1,755,055
						<u>65,744,826</u>
						<u>\$ 67,499,881</u>

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

GRIMES COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>
ASSETS			
Cash and investments	\$ 16,924,952	\$ 3,879,616	\$ 53,513
Receivables, net:			
Taxes	1,091,006	-	-
Accounts	496,079	-	-
Leases	5,913,830	-	-
Due from other governments	16,734	200	-
Due from other funds	<u>901,381</u>	<u>-</u>	<u>-</u>
Total assets	<u>25,343,982</u>	<u>3,879,816</u>	<u>53,513</u>
LIABILITIES			
Accounts payable	370,782	354,867	53,513
Accrued liabilities	147,933	36,117	-
Due to other governments	245,535	-	-
Due to other funds	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>764,250</u>	<u>390,984</u>	<u>53,513</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	707,549	-	-
Unavailable revenue - court fines and fees	494,258	-	-
Unavailable revenue - grants	7,281	-	-
Related to leases	<u>5,906,511</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>7,115,599</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted for:			
Road and bridge	-	3,488,832	-
Judicial	-	-	-
Public safety	-	-	-
Records management	-	-	-
Historical preservation	-	-	-
Election services	-	-	-
Assigned for:			
Capital murder trial	603,107	-	-
Subsequent year budget	741,000	-	-
Unassigned	<u>16,120,026</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>17,464,133</u>	<u>3,488,832</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,343,982</u>	<u>\$ 3,879,816</u>	<u>\$ 53,513</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 asset, total OPEB liabilities 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

CDBG Disaster & CRF 2020 Grants	American Rescue Plan	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ 5,042,626	\$ 1,485,817	\$ 27,386,524
-	-	-	1,091,006
-	-	909	496,988
-	-	63,309	5,977,139
662,089	-	127,772	806,795
-	-	-	901,381
<u>662,089</u>	<u>5,042,626</u>	<u>1,677,807</u>	<u>36,659,833</u>
9,422	21,513	289,323	1,099,420
-	1,178	10,322	195,550
-	-	-	245,535
805,237	-	96,144	901,381
-	5,019,935	19,476	5,039,411
<u>814,659</u>	<u>5,042,626</u>	<u>415,265</u>	<u>7,481,297</u>
-	-	-	707,549
-	-	-	494,258
652,589	-	-	659,870
-	-	64,819	5,971,330
<u>652,589</u>	<u>-</u>	<u>64,819</u>	<u>7,833,007</u>
-	-	-	3,488,832
-	-	580,176	580,176
-	-	291,188	291,188
-	-	231,950	231,950
-	-	83,209	83,209
-	-	12,952	12,952
-	-	-	603,107
-	-	-	741,000
(805,159)	-	(1,752)	15,313,115
<u>(805,159)</u>	<u>-</u>	<u>1,197,723</u>	<u>21,345,529</u>
\$ <u>662,089</u>	\$ <u>5,042,626</u>	\$ <u>1,677,807</u>	
			47,224,347
			(2,558,782)
			1,861,677
			<u>(372,890)</u>
			\$ <u>67,499,881</u>

GRIMES COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>
REVENUES			
Taxes:			
Property	\$ 19,469,996	\$ -	\$ -
Sales	2,172,412	-	-
Payment in lieu of taxes	191,563	-	-
Intergovernmental	566,494	88,746	-
Fees of office	804,103	18,550	-
Fines and forfeitures	137,178	60,949	-
Investment earnings	439,528	-	-
Charges for services	12,650	771,156	-
Hospital lease and rentals	593,618	-	-
Miscellaneous revenue	<u>501,353</u>	<u>13,004</u>	<u>-</u>
Total revenues	<u>24,888,895</u>	<u>952,405</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	4,737,674	-	-
Public facilities	838,360	-	-
Judicial	2,099,034	-	375
Public safety	5,551,761	-	-
Health and welfare	447,873	-	-
Public transportation	336,784	5,935,420	-
Legal	1,211,129	-	-
Capital outlay	<u>540,095</u>	<u>1,487,086</u>	<u>1,897,112</u>
Total expenditures	<u>15,762,710</u>	<u>7,422,506</u>	<u>1,897,487</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,126,185</u>	<u>(6,470,101)</u>	<u>(1,897,487)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	6,550,068	2,565,366
Transfers out	(9,656,908)	(240,864)	-
Sale of capital assets	125,976	124,608	-
Insurance recoveries	<u>134,097</u>	<u>2,261</u>	<u>7,900</u>
Total other financing sources and uses	<u>(9,396,835)</u>	<u>6,436,073</u>	<u>2,573,266</u>
NET CHANGE IN FUND BALANCES	(270,650)	(34,028)	675,779
FUND BALANCES, BEGINNING	<u>17,734,783</u>	<u>3,522,860</u>	<u>(675,779)</u>
FUND BALANCES, ENDING	\$ <u>17,464,133</u>	\$ <u>3,488,832</u>	\$ <u>-</u>

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

CDBG Disaster & CRF 2020 Grants	American Rescue Plan	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 19,469,996
-	-	-	2,172,412
-	-	-	191,563
385,656	575,325	659,046	2,275,267
-	-	355,723	1,178,376
-	-	21,190	219,317
-	-	658	440,186
-	-	89,997	873,803
-	-	-	593,618
-	-	2,131	516,488
<u>385,656</u>	<u>575,325</u>	<u>1,128,745</u>	<u>27,931,026</u>
-	-	509,476	5,247,150
-	-	267,334	1,105,694
-	-	260,879	2,360,288
-	-	425,357	5,977,118
-	-	7,028	454,901
889,277	575,325	-	7,736,806
-	-	10,038	1,221,167
-	-	466,720	4,391,013
<u>889,277</u>	<u>575,325</u>	<u>1,946,832</u>	<u>28,494,137</u>
(503,621)	-	(818,087)	(563,111)
-	-	794,671	9,910,105
-	-	(12,333)	(9,910,105)
-	-	-	250,584
-	-	-	144,258
-	-	782,338	394,842
(503,621)	-	(35,749)	(168,269)
(301,538)	-	1,233,472	21,513,798
<u>\$(805,159)</u>	<u>\$ -</u>	<u>\$ 1,197,723</u>	<u>\$ 21,345,529</u>

THIS PAGE LEFT BLANK INTENTIONALLY

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, 2022

Net change in fund balances - total governmental funds: \$(168,269)

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	4,077,387
Depreciation	(3,011,777)

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.

39,157

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	(552,433)
Court fines	58,803
Grants	454,107

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	1,141,553
Other postemployment benefits obligation cost	(186,731)
Compensated absences	(96,742)

Change in net position of governmental activities \$ 1,755,055

GRIMES COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2022

	<u>Private Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and investments	\$ <u>4,578,903</u>	\$ <u>2,763,849</u>
Total assets	<u>4,578,903</u>	<u>2,763,849</u>
LIABILITIES		
Due to others	-	56,747
Due to other governments	<u>-</u>	<u>13,800</u>
Total liabilities	<u>-</u>	<u>70,547</u>
NET POSITION		
Restricted for individuals, organizations, and other governments	<u>4,578,903</u>	<u>2,693,302</u>
Total net position	\$ <u>4,578,903</u>	\$ <u>2,693,302</u>

GRIMES COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Private Purpose Trust Funds	Custodial Funds
	<u> </u>	<u> </u>
ADDITIONS		
Collections from judgements	\$ 811,386	\$ 15,557
Taxes and fees collected on behalf of other governments	-	8,122,564
Receipts for tax sales	-	717,909
Contributions from other governments	-	219,546
Deposits received	-	556,129
Bonds received	-	7,541
Interest earnings	3,533	13,540
	<u>814,919</u>	<u>9,652,786</u>
Total additions		
DEDUCTIONS		
Disbursements to beneficiaries	792,676	434,615
Payments from tax sales	-	56,747
Deposits returned	-	107,653
Bonds refunded	-	15,000
Taxes and fees disbursed to other governments	-	8,354,955
	<u>792,676</u>	<u>8,968,970</u>
Total deductions		
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	22,243	683,816
NET POSITION, BEGINNING	<u>4,556,660</u>	<u>2,009,486</u>
NET POSITION, ENDING	<u>\$ 4,578,903</u>	<u>\$ 2,693,302</u>

THIS PAGE LEFT BLANK INTENTIONALLY

GRIMES COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

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. (note: 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.

American Rescue Plan Fund – This fund is used to account for grant monies from the American Rescue Plan Act for pandemic-related expenditures.

Additionally, the County reports the following fiduciary fund types:

Private-Purpose Trust Funds – These funds are used to account for all trust agreements under which the principal and income benefit a specific individual or entity.

Custodial Funds – These funds are used to account for assets that the County holds for others in a custodial 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 County reports fiduciary funds under the accrual basis of accounting and the economic resources measurement focus. A statement of fiduciary net position and statement of changes in fiduciary net position are presented within the basic financial statements.

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 fund and road and bridge funds of the County. This distribution is based upon the tax rate established 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.

Asset Description	Estimated Useful Life
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 assets 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 and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in expected and actual pension and OPEB 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 assets 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 the following 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 and OPEB 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.

- Related to leases – The County recognizes deferred inflows related to leases for its lessor transactions. These amounts offset the receivable related to the lease and will be recognized systematically in future years over the life of the lease.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

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.

Leases

The County has entered into various lease agreements as a lessor. Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable if certain changes occur that are expected to significantly affect the amount of the lease liability or lease asset.

Lessor. The County is a lessor in an arrangement allowing the use of the Fairgrounds and the St. Joseph Health Grimes Hospital. In both the government-wide financial statements and the governmental fund financial statements, the County initially measures a lease receivable and a deferred inflow of resources for the present value of payments expected to be made during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments made. The deferred inflow of resources is recognized as revenue on a systematic basis over the life of the lease.

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.

OPEB

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.

Change in Accounting Principle

GASB Statement No. 87, *Leases*, was adopted effective October 1, 2021. The statement addresses accounting and financial reporting for lease contracts. Statement No. 87 establishes standards for recognizing and measuring assets liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to leases in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of the beginning fund balance or net position, but assets and deferred inflows were recognized, and more extensive note disclosures were required.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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: Court Facility Fee, Graffiti Eradication, County Court Technology, Truancy Prevention and Diversion, Pretrial Intervention, District Attorney Special, Voter Registration, County Specialty Court, Court Digital & Record Preservation, County Record Management and Preservation, Court Initiated Guardianship, Texas Bar Historical Foundation, and CDBG Disaster & CRF 2020 Grants Funds.

At year-end, expenditures exceeded appropriations in the following funds, functions and departments:

<u>Fund</u>	<u>Function/Department</u>	<u>Amount</u>
General Fund	IT department	\$ 20,798
	Historical courthouse	5,328
	Constable, precinct 2	9,120
	Adult probation	1,201
	Fire protection	2,491
	Juvenile board	151
	Crime victims assistance	4,178
	Indigent coordinator	12,596
Records Management 72nd Legislature Fund	General government	8,900
Fairgrounds Fund	Public facilities	2,657
School Resource Officer Fund	Public safety	710
County Transportation Infrastructure Fund	Capital outlay	105,645
Records Management Vital Statistics Fund	General government	7,730
Election Services Contract Fund	General government	10,905
Bail Bond Fund	General government	140

These overages were funded either with existing fund balance or greater than anticipated revenues.

Deficit Fund Balance

As of year-end, the CDBG Disaster & CRF 2020 Grants Fund and VINE Grant Fund had deficit fund balances of \$805,159 and \$1,752 respectively. The deficit in the Capital Projects Fund is expected to be funded by transfers from the General Fund, and the deficit in the VINE Grant Fund is expected to be funded by future intergovernmental revenues.

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, 2022, pledged securities that are in the County's name and FDIC insurance did not exceed 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 are the details of receivables including the applicable allowances for uncollectible accounts.

	<u>General</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Taxes	\$ 1,412,020	\$ -	\$ 1,412,020
Court fines	2,471,290	-	2,471,290
Leases	5,913,830	63,309	5,977,139
Other	<u>1,821</u>	<u>909</u>	<u>2,730</u>
Gross receivables	9,798,961	64,218	9,863,179
Allowance for uncollectible	<u>(2,298,046)</u>	<u>-</u>	<u>(2,298,046)</u>
Net receivables	<u>\$ 7,500,915</u>	<u>\$ 64,218</u>	<u>\$ 7,565,133</u>

Leases Receivable

A summary of the County's leases receivable as of September 30, 2022 is as follows:

<u>Purpose of Lease</u>	<u>Interest Rate</u>	<u>Initial Year of Lease</u>	<u>Amount of Initial Receivable</u>	<u>Revenue Current Year</u>	<u>Amounts Outstanding 9/30/2022</u>
Governmental activities					
Right to use:					
CHI St. Joseph Health Grimes Hospital	0.21%	2017	\$ 6,499,469	\$ 585,638	\$ 5,913,831
Fairgrounds - Grimes County Fair Association	1.37%	2022	<u>68,230</u>	<u>4,922</u>	<u>63,308</u>
Total governmental activities			<u>6,567,699</u>	<u>590,560</u>	<u>5,977,139</u>

C. Capital Assets

Capital assets activity for the year ended September 30, 2022, was as follows:

	Balance Beginning	Increases	Decreases	Adjustments	Balance Ending
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 488,830	\$ 67,330	\$ -	\$ -	\$ 556,160
Perpetual rights-of-way	5,659,947	231,182	-	-	5,891,129
Construction in progress	<u>10,452,672</u>	<u>1,959,121</u>	<u>-</u>	<u>-</u>	<u>12,411,793</u>
Total capital assets not being depreciated	<u>16,601,449</u>	<u>2,257,633</u>	<u>-</u>	<u>-</u>	<u>18,859,082</u>
Capital assets being depreciated:					
Buildings and improvements	12,639,955	170,790	-	-	12,810,745
Machinery and equipment	11,481,443	1,215,507	(550,807)	(75,623)	12,070,520
Infrastructure	<u>37,955,642</u>	<u>433,457</u>	<u>(69,108)</u>	<u>14,630</u>	<u>38,334,621</u>
Total capital assets being depreciated	<u>62,077,040</u>	<u>1,819,754</u>	<u>(619,915)</u>	<u>(60,993)</u>	<u>63,215,886</u>
Less: accumulated depreciation for:					
Buildings and improvements	(9,747,613)	(323,340)	-	(12,481)	(10,083,434)
Machinery and equipment	(7,463,086)	(1,410,664)	512,064	177,259	(8,184,427)
Infrastructure	<u>(15,348,210)</u>	<u>(1,277,773)</u>	<u>-</u>	<u>43,223</u>	<u>(16,582,760)</u>
Total accumulated depreciation	<u>(32,558,909)</u>	<u>(3,011,777)</u>	<u>512,064</u>	<u>208,001</u>	<u>(34,850,621)</u>
Total capital assets being depreciated, net	<u>29,518,131</u>	<u>(1,192,023)</u>	<u>(107,851)</u>	<u>147,008</u>	<u>28,365,265</u>
Governmental activities, capital assets, net	<u>\$ 46,119,580</u>	<u>\$ 1,065,610</u>	<u>\$(107,851)</u>	<u>\$ 147,008</u>	<u>\$ 47,224,347</u>

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

General government	\$ 141,207
Public facilities	25,317
Judicial	106,654
Public safety	680,739
Health and welfare	7,341
Public transportation	2,023,007
Legal	<u>27,512</u>
Total depreciation expense - governmental activities	<u>\$ 3,011,777</u>

D. Long-term Debt

Changes in the County's long-term liabilities for the year ended September 30, 2022, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	\$ <u>276,148</u>	\$ <u>396,394</u>	\$ <u>299,652</u>	\$ <u>372,890</u>	\$ <u>93,223</u>
Total governmental activities	\$ <u>276,148</u>	\$ <u>396,394</u>	\$ <u>299,652</u>	\$ <u>372,890</u>	\$ <u>93,223</u>

Compensated absences are generally liquidated by the General Fund and Road and Bridge Fund.

E. Interfund Receivables and Payables

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

Receivable Fund	Payable Fund	Amounts
General	CDBG Disaster	\$ 805,237
General	Nonmajor Governmental	<u>96,144</u>
		<u>\$ 901,381</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, 2022, is as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amounts</u>
Road & Bridge	General	\$ 6,550,068
Capital Projects	General	2,565,366
Nonmajor Governmental	Road & Bridge	240,864
Nonmajor Governmental	Nonmajor Governmental	12,333
Nonmajor Governmental	General	<u>541,474</u>
Total		<u>\$ 9,910,105</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, 2022.

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, 2022, 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 2022, the County rebated \$12,141 in property taxes.

D. Defined Benefit Pension Plan

Plan Description. The County’s nontraditional defined benefit pension plan, Texas County and District Retirement System (TCDRS), provides pensions for all of its full-time employees. The TCERS Board of Trustees is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of over nontraditional defined benefit pension plans. TCERS in the aggregate issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCERS Board of Trustees at P.O. Box 2034 Austin, TX, 78768-2034.

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 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of 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. 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, 2021, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	105
Inactive employees entitled to but not yet receiving benefits	145
Active employees	<u>202</u>
	<u><u>452</u></u>

Contributions. The contribution rates for employees in TCERS 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 TCERS, the contribution rate for each entity is determined annually by the actuary and approved by the TCERS 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 8.21% and 8.96% in calendar years 2021 and 2022, respectively. The County’s contributions to TCERS for the year ended September 30, 2022, were \$907,553, and were equal to the required contributions.

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

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

Inflation	2.50% per year
Overall payroll growth	3.0% per year
Investment rate of return	7.5%, 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	135% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.5%. 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 application of the investment return assumptions was changed for purposes of determining plan liabilities at the March 2022 meeting. All plan liabilities are now valued using a 7.60% discount rate.

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 January 2022 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 2022. 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	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

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

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 capital market assumptions.

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

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

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

Discount Rate. The discount rate used to measure the Total Pension Liability was 7.60%. The discount rate was determined using an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods. The employee is legally required to make the contribution specified in the funding policy. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable. Based on the above assumptions, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

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

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at 12/31/2020	\$ 31,716,456	\$ 30,554,295	1,162,161
Changes for the year:			
Service cost	1,134,285	-	1,134,285
Interest on total pension liability ⁽¹⁾	2,445,222	-	2,445,222
Effect of economic/demographic gains or losses	(429,267)	-	(429,267)
Effect of assumptions changes or inputs	(73,518)	-	(73,518)
Refund of contributions	(85,197)	(85,197)	-
Benefit payments	(1,293,598)	(1,293,598)	-
Administrative expenses	-	(20,104)	20,104
Member contributions	-	596,672	(596,672)
Net investment income	-	6,701,816	(6,701,816)
Employer contributions	-	699,812	(699,812)
Other ⁽²⁾	-	6,083	(6,083)
Balance at 12/31/2021	<u>\$ 33,414,383</u>	<u>\$ 37,159,779</u>	<u>\$(3,745,396)</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 7.60%, 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 (6.60%) or 1-percentage-point higher (8.60%) than the current rate:

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 37,955,190	\$ 33,414,383	\$ 29,634,149
Fiduciary net position	<u>37,159,779</u>	<u>37,159,779</u>	<u>37,159,779</u>
Net pension liability/(asset)	<u>\$ 795,411</u>	<u>\$(3,745,396)</u>	<u>\$(7,525,630)</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, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the fiscal year ended September 30, 2022, the County recognized pension expense of \$(229,555).

As of September 30, 2022, 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	\$ 8,884	\$ 321,950
Changes in actuarial assumptions	921,987	55,139
Difference between projected and actual investment earnings	-	4,191,490
Contributions subsequent to the measurement date	<u>712,185</u>	<u>-</u>
Total	<u>\$ 1,643,056</u>	<u>\$ 4,568,579</u>

The \$712,185 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as an increase of the net pension asset for the year ending September 30, 2023. 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,	
2023	\$(571,414)
2024	(1,063,220)
2025	(1,126,418)
2026	(876,656)

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 GTLF). The GTLF is a single employer defined Other Post-Employment Benefit (OPEB) plan as defined by GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. It is established and administered in accordance with the TCDRS Act.

Benefits Provided. The GTLF 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 GTLF 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	85
Inactive employees entitled to but not yet receiving benefits	40
Active employees	<u>202</u>
	<u><u>327</u></u>

Contributions. The County contributes to the GTLF at a contractually required rate as determined by an annual actuarial valuation, which was 0.44% and 0.43% for calendar year 2021 and 2020, respectively, of which 0.19% and 0.18%, 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, 2022, was \$36,208, representing contributions for both active and retiree coverage, which equaled the required contributions.

Total OPEB Liability. The County’s Total OPEB Liability (TOL) was measured as of December 31, 2021 as determined by an actuarial valuation as of that date.

Actuarial Assumptions. The Total OPEB Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Investment rate of return (discount rate)	2.06%
Actuarial cost method	Entry Age Level Percent of Salar

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

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-210 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100%, of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions and methods that determined the Total OPEB Liability as of December 31, 2021 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 2.06% 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, 2021.

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 (1.06%)	Current Discount Rate (2.06%)	1% Increase in Discount Rate (3.06%)
Total OPEB Liability	\$ 706,059	\$ 586,487	\$ 494,495

OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEBs. As of September 30, 2022, the County reported a liability of \$586,487 for its Total OPEB Liability. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021. This liability is generally liquidated by the General and Road and Bridge Funds. For the year ended September 30, 2022, the County recognized OPEB expense of \$62,484. 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

	Total OPEB Liability
Balance at December 31, 2020	\$ 557,081
Changes for the year:	
Service cost	28,871
Interest on total OPEB liability ⁽¹⁾	12,251
Effect of economic/demographic gains or losses	(9,322)
Effect of assumption changes or inputs ⁽²⁾	13,801
Benefit payments	(16,195)
Balance at December 31, 2021	\$ 586,487

⁽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.

As of September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 11,347
Change of assumptions	93,896	13,033
Contributions subsequent to the measurement date	<u>11,917</u>	<u>-</u>
Totals	<u>\$ 105,813</u>	<u>\$ 24,380</u>

\$11,917 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, 2023. Other amounts of the reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended September 30,	
2023	\$ 21,362
2024	20,339
2025	26,920
2026	895

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, 2022, were \$41,668, which equal benefit payments for retirees.

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

Retirees	21
Active members	<u>169</u>
Total	<u><u>190</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	2.50%
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	RPH-2014 Total Table with Projection MP-2021
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	4.77%

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 4.77% 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, 2022.

Changes in the Total OPEB Liability. The County's total OPEB liability of \$1,818,388 was measured as of September 30, 2022 and based off an actuarial valuation as of the same date. This liability is generally liquidated by the General and Road and Bridge Funds.

	<u>Total OPEB Liability</u>
Balance at 10/01/2021	\$ 2,950,353
Changes for the year:	
Service cost	252,399
Interest on the total liability	71,593
Difference between expected and actual experience	(488,241)
Changes in assumptions and other inputs	(926,048)
Benefit payments	(41,668)
Net changes	(1,131,965)
Balance at 09/30/2022	<u>\$ 1,818,388</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 (4.77%) in measuring the total OPEB liability.

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
County's total OPEB liability	\$ 2,115,748	\$ 1,818,388	\$ 1,577,021

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 (4.50%) 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	\$ 1,528,109	\$ 1,818,388	\$ 2,192,257

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB. For the year ended September 30, 2022, the County recognized OPEB expense of \$140,787.

As of September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 45,823	\$ 423,142
Changes in actuarial assumptions	<u>276,200</u>	<u>954,094</u>
Total	<u>\$ 322,023</u>	<u>\$ 1,377,236</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,	
2023	\$(141,537)
2024	(141,537)
2025	(141,537)
2026	(143,624)
2027	(204,122)
Thereafter	(282,856)

G. Other Post-Employment Benefits - Aggregated

The County participates in two defined-benefit other post-employment benefit (OPEB) plans. Aggregate amounts related to the plans are shown in the table below:

	OPEB Expense	Deferred Outflows of Resources	Deferred Inflows Resources	Total OPEB Liability	Due Within One Year
Governmental activities:					
TCDRS Group Term Life	\$ 62,484	\$ 105,813	\$ 24,380	\$ 586,487	\$ 14,433
Retiree Health Insurance	<u>140,787</u>	<u>322,023</u>	<u>1,377,236</u>	<u>1,818,388</u>	<u>41,668</u>
Total governmental activities	<u>\$ 203,271</u>	<u>\$ 427,836</u>	<u>\$ 1,401,616</u>	<u>\$ 2,404,875</u>	<u>\$ 56,121</u>

Additionally, neither plan is considered a trusted plan; therefore, management has estimated a current portion of the total OPEB liability for the amount of contributions expected to be paid with current resources within the next year.

H. New Accounting Principles

Significant new accounting standards not yet implemented by the County include the following:

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 will become effective for reporting periods beginning after June 15, 2022, and the impact has not yet been determined.

Statement No. 96, *Subscription-Based Information Technology Arrangements* - This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement will become effective for reporting periods beginning after June 15, 2022, and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62 - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

**REQUIRED
SUPPLEMENTARY INFORMATION**

GRIMES COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 19,079,253	\$ 19,079,253	\$ 19,469,996	\$ 390,743
Sales	1,750,312	1,750,312	2,172,412	422,100
Payment in lieu of taxes	191,563	191,563	191,563	-
Intergovernmental	369,259	451,019	566,494	115,475
Fees of office	772,080	772,080	804,103	32,023
Fines and forfeitures	140,487	140,487	137,178	(3,309)
Investment earnings	275,000	275,000	439,528	164,528
Charges for services	12,500	12,500	12,650	150
Hospital lease and rentals	598,079	598,079	593,618	(4,461)
Miscellaneous revenue	482,472	537,638	501,353	(36,285)
Total revenues	<u>23,671,005</u>	<u>23,807,931</u>	<u>24,888,895</u>	<u>1,080,964</u>
EXPENDITURES				
Current:				
General government:				
County judge	198,194	198,341	197,484	857
County clerk	427,063	427,669	398,440	29,229
County coordinator	108,490	107,489	107,297	192
Human resources department	130,694	131,159	126,114	5,045
Tax assessor and collector	325,933	334,791	323,223	11,568
County auditor	421,989	420,152	404,461	15,691
County treasurer	204,710	204,640	198,750	5,890
Tax appraisal district	531,228	531,228	531,228	-
Voters registration	214,150	221,204	210,494	10,710
IT department	683,341	687,474	708,272	(20,798)
Nondepartmental	1,590,957	1,593,887	1,531,911	61,976
Total general government	<u>4,836,749</u>	<u>4,858,034</u>	<u>4,737,674</u>	<u>120,360</u>
Public facilities:				
Historical courthouse	60,000	60,000	65,328	(5,328)
Building maintenance	804,641	975,818	773,032	202,786
Total public facilities	<u>864,641</u>	<u>1,035,818</u>	<u>838,360</u>	<u>197,458</u>
Judicial:				
District court	219,913	218,389	172,065	46,324
County court at law	358,764	358,411	339,256	19,155
Judicial	301,513	295,683	235,633	60,050
Justice of the peace, precinct 1	184,011	183,611	175,385	8,226
Justice of the peace, precinct 2	184,226	182,371	172,152	10,219
Justice of the peace, precinct 3	236,685	236,620	224,473	12,147
Constable, precinct 1	84,801	84,800	84,184	616
Constable, precinct 2	197,903	197,903	207,023	(9,120)
Constable, precinct 3	107,685	107,685	103,679	4,006
District clerk	386,738	386,618	385,184	1,434
Total judicial	<u>2,262,239</u>	<u>2,252,091</u>	<u>2,099,034</u>	<u>153,057</u>

GRIMES COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Public safety:				
Adult probation	\$ 38,560	\$ 39,061	\$ 40,262	\$(1,201)
Fire protection	428,241	445,741	448,232	(2,491)
Juvenile board	6,956	6,956	7,107	(151)
Juvenile	160,712	160,712	160,712	-
County sheriff	2,486,926	2,550,768	2,353,648	197,120
Jail	2,323,395	2,386,253	2,207,011	179,242
Department of public safety	1,000	1,000	869	131
Emergency management	178,528	180,374	159,444	20,930
Crime victims assistance	169,298	170,298	174,476	(4,178)
Total public safety	<u>5,793,616</u>	<u>5,941,163</u>	<u>5,551,761</u>	<u>389,402</u>
Health and welfare:				
Veterans service officer	21,148	21,148	17,845	3,303
Agriculture extension service	98,646	98,646	78,926	19,720
Indigent health care	48,500	49,158	33,464	15,694
Health resource center	51,619	50,493	45,500	4,993
Garbage	294,527	296,437	272,138	24,299
Total health and welfare	<u>514,440</u>	<u>515,882</u>	<u>447,873</u>	<u>68,009</u>
Public transportation:				
Commissioner- precinct 1	83,605	83,605	83,460	145
Commissioner- precinct 2	84,355	84,355	84,198	157
Commissioner- precinct 3	85,702	86,225	85,227	998
Commissioner- precinct 4	84,755	84,755	83,899	856
Total public transportation	<u>338,417</u>	<u>338,940</u>	<u>336,784</u>	<u>2,156</u>
Legal:				
District attorney	851,776	857,219	845,456	11,763
County attorney	261,984	261,983	243,076	18,907
Indigent coordinator	110,000	110,001	122,597	(12,596)
Total legal	<u>1,223,760</u>	<u>1,229,203</u>	<u>1,211,129</u>	<u>18,074</u>
Capital outlay	<u>815,042</u>	<u>897,922</u>	<u>540,095</u>	<u>357,827</u>
Total capital outlay	<u>815,042</u>	<u>897,922</u>	<u>540,095</u>	<u>357,827</u>
Total expenditures	<u>16,648,904</u>	<u>17,069,053</u>	<u>15,762,710</u>	<u>1,306,343</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,022,101</u>	<u>6,738,878</u>	<u>9,126,185</u>	<u>2,387,307</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(8,369,845)	(8,389,548)	(9,656,908)	(1,267,360)
Proceeds from sale of capital assets	100,000	142,576	125,976	(16,600)
Insurance recoveries	-	-	134,097	134,097
Total other financing sources (uses)	<u>(8,269,845)</u>	<u>(8,246,972)</u>	<u>(9,396,835)</u>	<u>(1,149,863)</u>
NET CHANGE IN FUND BALANCES	<u>(1,247,744)</u>	<u>(1,508,094)</u>	<u>(270,650)</u>	<u>1,237,444</u>
FUND BALANCES, BEGINNING	<u>17,734,783</u>	<u>17,734,783</u>	<u>17,734,783</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 16,487,039</u>	<u>\$ 16,226,689</u>	<u>\$ 17,464,133</u>	<u>\$ 1,237,444</u>

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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 98,726	\$ 88,746	\$(9,980)
Fees of office	5,000	14,150	18,550	4,400
Fines and forfeitures	52,922	52,922	60,949	8,027
Charges for services	767,026	767,026	771,156	4,130
Miscellaneous revenue	5,000	46,566	13,004	(33,562)
Total revenues	<u>829,948</u>	<u>979,390</u>	<u>952,405</u>	<u>(26,985)</u>
EXPENDITURES				
Current:				
Public transportation				
Road and bridge	6,422,516	6,458,144	5,935,420	522,724
Capital outlay	<u>1,112,500</u>	<u>1,531,451</u>	<u>1,487,086</u>	<u>44,365</u>
Total expenditures	<u>7,535,016</u>	<u>7,989,595</u>	<u>7,422,506</u>	<u>567,089</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,705,068)</u>	<u>(7,010,205)</u>	<u>(6,470,101)</u>	<u>540,104</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	6,550,068	6,550,068	6,550,068	-
Transfers out	(233,724)	(240,864)	(240,864)	-
Proceeds from sale of capital assets	155,000	155,000	124,608	(30,392)
Insurance recoveries	-	-	2,261	2,261
Total other financing sources (uses)	<u>6,471,344</u>	<u>6,464,204</u>	<u>6,436,073</u>	<u>(28,131)</u>
NET CHANGE IN FUND BALANCE	<u>(233,724)</u>	<u>(546,001)</u>	<u>(34,028)</u>	511,973
FUND BALANCE, BEGINNING	<u>3,522,860</u>	<u>3,522,860</u>	<u>3,522,860</u>	-
FUND BALANCE, ENDING	<u>\$ 3,289,136</u>	<u>\$ 2,976,859</u>	<u>\$ 3,488,832</u>	<u>\$ 511,973</u>

GRIMES COUNTY, TEXAS

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

AMERICAN RESCUE PLAN FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 5,609,601	\$ 5,609,601	\$ 575,325	\$(5,034,276)
Total revenues	<u>5,609,601</u>	<u>5,609,601</u>	<u>575,325</u>	<u>(5,034,276)</u>
EXPENDITURES				
Current:				
Public transportation	<u>5,609,601</u>	<u>5,609,601</u>	<u>575,325</u>	<u>5,034,276</u>
Total expenditures	<u>5,609,601</u>	<u>5,609,601</u>	<u>575,325</u>	<u>5,034,276</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Measurement Date December 31	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Pension Liability			
Service cost	\$ 770,103	\$ 783,120	\$ 838,137
Interest total pension liability	1,439,207	1,576,781	1,694,121
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)	(16,724)
Benefit payments/refunds of contributions	<u>(625,520)</u>	<u>(747,775)</u>	<u>(755,066)</u>
Net change in total pension liability	1,688,800	1,488,433	1,760,468
Total pension liability - beginning	<u>17,697,106</u>	<u>19,385,906</u>	<u>20,874,339</u>
Total pension liability - ending (a)	\$ <u>19,385,906</u>	\$ <u>20,874,339</u>	\$ <u>22,634,807</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 483,463	\$ 494,222	\$ 542,372
Member contributions	441,460	418,313	467,562
Investment income net of investment expenses	1,218,178	(184,150)	1,438,694
Benefit payments refunds of contributions	(625,520)	(747,775)	(755,066)
Administrative expenses	(14,424)	(14,051)	(15,723)
Other	<u>51,215</u>	<u>72,278</u>	<u>63,700</u>
Net change in plan fiduciary net position	1,554,372	38,837	1,741,539
Plan fiduciary net position - beginning	<u>17,939,562</u>	<u>19,493,934</u>	<u>19,532,771</u>
Plan fiduciary net position - ending (b)	<u>19,493,934</u>	<u>19,532,771</u>	<u>21,274,310</u>
Net pension liability (asset) - ending (a) - (b)	\$ <u>(108,028)</u>	\$ <u>1,341,568</u>	\$ <u>1,360,497</u>
Fiduciary net position as a percentage of total pension liability	100.56%	93.57%	93.99%
Covered payroll	\$ 5,924,777	\$ 5,975,906	\$ 6,679,451
Net pension liability (asset) as a percentage of covered payroll	-1.82%	22.45%	20.37%

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

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$	880,013	\$ 872,093	\$ 991,800	\$ 1,001,984	\$ 1,134,285
	1,862,476	1,986,400	2,128,680	2,285,425	2,445,222
	-	-	-	-	-
	147,852	-	-	1,843,973	(73,518)
(	310,754)	(108,254)	29,050	3,243	(429,267)
(	<u>1,063,282</u>)	(<u>1,019,339</u>)	(<u>1,211,206</u>)	(<u>1,238,505</u>)	(<u>1,378,795</u>)
	1,516,305	1,730,900	1,938,324	3,896,120	1,697,927
	<u>22,634,807</u>	<u>24,151,112</u>	<u>25,882,012</u>	<u>27,820,336</u>	<u>31,716,456</u>
\$	<u>24,151,112</u>	\$ <u>25,882,012</u>	\$ <u>27,820,336</u>	\$ <u>31,716,456</u>	\$ <u>33,414,383</u>
\$	538,159	\$ 588,587	\$ 600,136	\$ 653,517	\$ 699,812
	467,964	509,929	535,954	561,302	596,672
	3,104,387	(452,060)	3,925,375	2,864,969	6,701,816
(	1,063,282)	(1,019,339)	(1,211,206)	(1,238,505)	(1,378,795)
(	16,163)	(19,199)	(21,134)	(22,357)	(20,104)
(	<u>918</u>)	(<u>9,680</u>)	<u>1,292</u>	<u>2,257</u>	<u>6,083</u>
	3,030,147	(401,762)	3,830,417	2,821,183	6,605,484
	<u>21,274,310</u>	<u>24,304,457</u>	<u>23,902,695</u>	<u>27,733,112</u>	<u>30,554,295</u>
	<u>24,304,457</u>	<u>23,902,695</u>	<u>27,733,112</u>	<u>30,554,295</u>	<u>37,159,779</u>
\$	<u>(153,345)</u>	\$ <u>1,979,317</u>	\$ <u>87,224</u>	\$ <u>1,162,161</u>	\$ <u>(3,745,396)</u>
	100.63%	92.35%	99.69%	96.34%	111.21%
\$	6,685,200	\$ 7,284,705	\$ 7,656,481	\$ 8,018,606	\$ 8,523,892
	-2.29%	27.17%	1.14%	14.49%	-43.94%

GRIMES COUNTY, TEXAS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

<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	638,681	638,681	-	7,915,826	8.1%
2021	678,376	678,376	-	8,278,799	8.2%
2022	907,553	907,553	-	9,389,334	9.7%

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, 2022

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	18.7 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
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. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule.

*Only changes that affect the benefit amount and that are effective 2015 and later are showing in the Notes to Schedule of Employer Pension Contributions.

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Measurement Date December 31	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB Liability					
Service Cost	\$ 14,728	\$ 15,258	\$ 16,752	\$ 24,403	\$ 28,871
Interest on total OPEB liability	14,445	13,887	15,592	13,566	12,251
Effect of assumption changes or inputs	15,217	(39,099)	91,733	57,422	13,801
Effect of economic/demographic gains or losses	(9,079)	(390)	(2,408)	(1,737)	(9,322)
Benefit payments	<u>(14,039)</u>	<u>(14,569)</u>	<u>(14,547)</u>	<u>(14,433)</u>	<u>(16,195)</u>
Net change in total OPEB liability	21,272	(24,913)	107,122	79,221	29,406
Total OPEB liability - beginning	<u>374,379</u>	<u>395,651</u>	<u>370,738</u>	<u>477,860</u>	<u>557,081</u>
Total OPEB liability - ending	\$ <u>395,651</u>	\$ <u>370,738</u>	\$ <u>477,860</u>	\$ <u>557,081</u>	\$ <u>586,487</u>
Covered-employee payroll	\$ 6,685,200	\$ 7,284,705	\$ 7,656,481	\$ 8,018,606	\$ 8,523,892
Total OPEB liability (asset) as a percentage of covered-employee payroll	5.92%	5.09%	6.24%	6.95%	6.88%

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, 2022

Measurement Date September 30,	2018	2019	2020	2021	2022
Total OPEB Liability					
Service cost	\$ 177,325	\$ 184,524	\$ 184,524	\$ 252,399	\$ 252,399
Interest on total OPEB liability	72,064	81,254	73,964	65,182	71,593
Effect of assumption changes or inputs	-	554,488	(248,440)	-	(926,048)
Effect of economic/demographic gains or losses	-	-	75,133	-	(488,241)
Benefit payments	(28,180)	(32,307)	(49,701)	(23,620)	(41,668)
Net change in total OPEB liability	221,209	787,959	35,480	293,961	(1,131,965)
Total OPEB liability - beginning	<u>1,611,744</u>	<u>1,832,953</u>	<u>2,620,912</u>	<u>2,656,392</u>	<u>2,950,353</u>
Total OPEB liability - ending	<u>\$ 1,832,953</u>	<u>\$ 2,620,912</u>	<u>\$ 2,656,392</u>	<u>\$ 2,950,353</u>	<u>\$ 1,818,388</u>
Covered-employee payroll	\$ 7,084,179	\$ 7,587,443	\$ 7,915,826	\$ 8,278,799	\$ 8,292,110
Total OPEB liability (asset) as a percentage of covered-employee payroll	25.87%	34.54%	33.56%	35.64%	21.93%

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

THIS PAGE LEFT BLANK INTENTIONALLY

**COMBINING
STATEMENTS AND SCHEDULES**

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

	Special Revenue Funds				
	Jury	Court Facility Fee	Records Management 72 Legislature	Records Management 73 Legislature	Hazardous Mitigation Grant
ASSETS					
Cash and investments	\$ 7,429	\$ 11,517	\$ 278,651	\$ 32,949	\$ -
Receivables, net:					
Accounts	-	-	-	-	-
Leases	-	-	-	-	-
Due from other governments	-	-	-	-	65,583
Total assets	<u>7,429</u>	<u>11,517</u>	<u>278,651</u>	<u>32,949</u>	<u>65,583</u>
LIABILITIES					
Accounts payable	5,193	-	146,246	-	-
Accrued liabilities	-	-	-	375	-
Due to other funds	-	-	-	-	65,583
Unearned revenue	-	-	-	-	-
Total liabilities	<u>5,193</u>	<u>-</u>	<u>146,246</u>	<u>375</u>	<u>65,583</u>
DEFERRED INFLOWS OF RESOURCES					
Related to leases	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted for:					
Judicial	-	11,517	-	-	-
Public safety	2,236	-	-	-	-
Records management	-	-	132,405	32,574	-
Historical preservation	-	-	-	-	-
Election services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>2,236</u>	<u>11,517</u>	<u>132,405</u>	<u>32,574</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,429</u>	<u>\$ 11,517</u>	<u>\$ 278,651</u>	<u>\$ 32,949</u>	<u>\$ 65,583</u>

Special Revenue Funds

Judges Educational	Graffiti Eradication	Appellate Judicial System	County Court Technology	Law Library	District Court Technology	JP Technology	911 Addressing
\$ 1,377	\$ 200	\$ 49,145	\$ 3,930	\$ 123,181	\$ 17,464	\$ 5,978	\$ 27,229
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,377</u>	<u>200</u>	<u>49,145</u>	<u>3,930</u>	<u>123,181</u>	<u>17,464</u>	<u>5,978</u>	<u>27,229</u>
-	-	-	-	330	-	-	29
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	330	-	-	29
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,377	-	49,145	3,930	122,851	17,464	5,978	27,200
-	200	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,377</u>	<u>200</u>	<u>49,145</u>	<u>3,930</u>	<u>122,851</u>	<u>17,464</u>	<u>5,978</u>	<u>27,200</u>
\$ <u>1,377</u>	\$ <u>200</u>	\$ <u>49,145</u>	\$ <u>3,930</u>	\$ <u>123,181</u>	\$ <u>17,464</u>	\$ <u>5,978</u>	\$ <u>27,229</u>

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

	Special Revenue Funds				
	Truancy Prevention and Diversion	Fairgrounds	County Transportation Infrastructure	Pretrial Intervention	Court Reporter
ASSETS					
Cash and investments	\$ 21,437	\$ 54,344	\$ -	\$ 10,300	\$ 12,841
Receivables, net:					
Accounts	-	580	-	-	-
Leases	-	63,309	-	-	-
Due from other governments	-	-	-	-	-
Total assets	<u>21,437</u>	<u>118,233</u>	<u>-</u>	<u>10,300</u>	<u>12,841</u>
LIABILITIES					
Accounts payable	-	1,378	-	-	1,760
Accrued liabilities	-	2,575	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	13,981	-	-	-
Total liabilities	<u>-</u>	<u>17,934</u>	<u>-</u>	<u>-</u>	<u>1,760</u>
DEFERRED INFLOWS OF RESOURCES					
Related to leases	-	64,819	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>64,819</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted for:					
Judicial	-	-	-	10,300	-
Public safety	21,437	35,480	-	-	11,081
Records management	-	-	-	-	-
Historical preservation	-	-	-	-	-
Election services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>21,437</u>	<u>35,480</u>	<u>-</u>	<u>10,300</u>	<u>11,081</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 21,437</u>	<u>\$ 118,233</u>	<u>\$ -</u>	<u>\$ 10,300</u>	<u>\$ 12,841</u>

Special Revenue Funds

Courthouse Security	LEOSE Education	Alternative Dispute Resolution	Language Access	LEOSE Education Grant Constable 1	LEOSE Education Grant Constable 2	LEOSE Education Grant Constable 3	Records Management Vital Statistics
\$ 245,016	\$ 19,557	\$ 61,861	\$ 2,577	\$ 8,770	\$ 11,007	\$ 9,231	\$ 141,804
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>245,016</u>	<u>19,557</u>	<u>61,861</u>	<u>2,577</u>	<u>8,770</u>	<u>11,007</u>	<u>9,231</u>	<u>141,804</u>
36	-	3,000	-	-	-	-	87,730
3,040	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,076</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,730</u>
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
241,940	-	58,861	2,577	-	-	-	-
-	19,557	-	-	8,770	11,007	9,231	-
-	-	-	-	-	-	-	54,074
-	-	-	-	-	-	-	-
<u>241,940</u>	<u>19,557</u>	<u>58,861</u>	<u>2,577</u>	<u>8,770</u>	<u>11,007</u>	<u>9,231</u>	<u>54,074</u>
<u>\$ 245,016</u>	<u>\$ 19,557</u>	<u>\$ 61,861</u>	<u>\$ 2,577</u>	<u>\$ 8,770</u>	<u>\$ 11,007</u>	<u>\$ 9,231</u>	<u>\$ 141,804</u>

GRIMES COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	Special Revenue Funds				
	Election Services Contract	HAVA Grant	BVAA Senior Meals	District Attorney Special	School Resource Officers
ASSETS					
Cash and investments	\$ 13,002	\$ 5,495	\$ -	\$ 171,859	\$ 4,384
Receivables, net:					
Accounts	-	-	-	-	-
Leases	-	-	-	-	-
Due from other governments	-	-	5,054	-	-
Total assets	<u>13,002</u>	<u>5,495</u>	<u>5,054</u>	<u>171,859</u>	<u>4,384</u>
LIABILITIES					
Accounts payable	50	-	1,030	-	52
Accrued liabilities	-	-	-	-	4,332
Due to other funds	-	-	4,024	-	-
Unearned revenue	-	5,495	-	-	-
Total liabilities	<u>50</u>	<u>5,495</u>	<u>5,054</u>	<u>-</u>	<u>4,384</u>
DEFERRED INFLOWS OF RESOURCES					
Related to leases	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted for:					
Judicial	-	-	-	-	-
Public safety	-	-	-	171,859	-
Records management	-	-	-	-	-
Historical preservation	-	-	-	-	-
Election services	12,952	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>12,952</u>	<u>-</u>	<u>-</u>	<u>171,859</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,002</u>	<u>\$ 5,495</u>	<u>\$ 5,054</u>	<u>\$ 171,859</u>	<u>\$ 4,384</u>

Special Revenue Funds

Victims of Crime	County Historical Commission	Voter Registration	VINE Grant	County Specialty Court	Court Digital and Record Preservation	County Record Management and Preservation
\$ -	\$ 83,209	\$ 140	\$ -	\$ 1,995	\$ 11,826	\$ 1,071
329	-	-	-	-	-	-
-	-	-	-	-	-	-
57,135	-	-	-	-	-	-
<u>57,464</u>	<u>83,209</u>	<u>140</u>	<u>-</u>	<u>1,995</u>	<u>11,826</u>	<u>1,071</u>
32,349	-	140	-	-	-	-
-	-	-	-	-	-	-
24,785	-	-	1,752	-	-	-
-	-	-	-	-	-	-
<u>57,134</u>	<u>-</u>	<u>140</u>	<u>1,752</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>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	1,995	-	-
330	-	-	-	-	-	-
-	-	-	-	-	11,826	1,071
-	83,209	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(1,752)	-	-	-
<u>330</u>	<u>83,209</u>	<u>-</u>	<u>(1,752)</u>	<u>1,995</u>	<u>11,826</u>	<u>1,071</u>
<u>\$ 57,464</u>	<u>\$ 83,209</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ 1,995</u>	<u>\$ 11,826</u>	<u>\$ 1,071</u>

THIS PAGE LEFT BLANK INTENTIONALLY

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

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Court Initiated Guardianship	Texas Bar Historical Foundation	Bail Bond	
ASSETS				
Cash and investments	\$ 10,561	\$ 10,000	\$ 14,480	\$ 1,485,817
Receivables, net:				
Accounts	-	-	-	909
Leases	-	-	-	63,309
Due from other governments	-	-	-	127,772
Total assets	10,561	10,000	14,480	1,677,807
LIABILITIES				
Accounts payable	-	10,000	-	289,323
Accrued liabilities	-	-	-	10,322
Due to other funds	-	-	-	96,144
Unearned revenue	-	-	-	19,476
Total liabilities	-	10,000	-	415,265
DEFERRED INFLOWS OF RESOURCES				
Related to leases	-	-	-	64,819
Total deferred inflows of resources	-	-	-	64,819
FUND BALANCES				
Restricted for:				
Judicial	10,561	-	14,480	580,176
Public safety	-	-	-	291,188
Records management	-	-	-	231,950
Historical preservation	-	-	-	83,209
Election services	-	-	-	12,952
Unassigned	-	-	-	(1,752)
Total fund balances	10,561	-	14,480	1,197,723
Total liabilities, deferred inflows of resources and fund balances	\$ 10,561	\$ 10,000	\$ 14,480	\$ 1,677,807

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds				
	Jury	Court Facility Fee	Records Management 72 Legislature	Records Management 73 Legislature	Hazardous Mitigation Grant
REVENUES					
Intergovernmental	\$ 5,542	\$ -	\$ -	\$ -	\$ 65,583
Fees of office	5,733	11,517	104,801	17,782	-
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>11,275</u>	<u>11,517</u>	<u>104,801</u>	<u>17,782</u>	<u>65,583</u>
EXPENDITURES					
Current:					
General government	17,600	-	233,900	-	-
Public facilities	-	-	-	-	-
Judicial	-	-	-	25,960	-
Public safety	-	-	-	-	65,583
Health and welfare	-	-	-	-	-
Legal	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>17,600</u>	<u>-</u>	<u>233,900</u>	<u>25,960</u>	<u>65,583</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,325)</u>	<u>11,517</u>	<u>(129,099)</u>	<u>(8,178)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	8,561	-	-	12,333	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	<u>8,561</u>	<u>-</u>	<u>-</u>	<u>12,333</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>2,236</u>	<u>11,517</u>	<u>(129,099)</u>	<u>4,155</u>	<u>-</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>261,504</u>	<u>28,419</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,236</u>	<u>\$ 11,517</u>	<u>\$ 132,405</u>	<u>\$ 32,574</u>	<u>\$ -</u>

Special Revenue Funds

Judges Educational	Graffiti Eradication	Appellate Judicial System	County Court Technology	Law Library	District Court Technology	JP Technology	911 Addressing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
595	-	3,422	850	23,696	1,016	991	440
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	188
<u>595</u>	<u>-</u>	<u>3,422</u>	<u>850</u>	<u>23,696</u>	<u>1,016</u>	<u>991</u>	<u>20,628</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
230	-	3,292	-	-	-	5,175	-
-	-	-	-	-	-	-	91,891
-	-	-	-	10,038	-	-	-
-	-	-	-	-	-	-	133
<u>230</u>	<u>-</u>	<u>3,292</u>	<u>-</u>	<u>10,038</u>	<u>-</u>	<u>5,175</u>	<u>92,024</u>
365	-	130	850	13,658	1,016	(4,184)	(71,396)
-	-	-	-	-	-	-	73,663
-	-	-	-	-	(12,333)	-	-
-	-	-	-	-	(12,333)	-	73,663
365	-	130	850	13,658	(11,317)	(4,184)	2,267
<u>1,012</u>	<u>200</u>	<u>49,015</u>	<u>3,080</u>	<u>109,193</u>	<u>28,781</u>	<u>10,162</u>	<u>24,933</u>
\$ <u>1,377</u>	\$ <u>200</u>	\$ <u>49,145</u>	\$ <u>3,930</u>	\$ <u>122,851</u>	\$ <u>17,464</u>	\$ <u>5,978</u>	\$ <u>27,200</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds				
	Truancy Prevention and Diversion	Fairgrounds	County Transportation Infrastructure	Pretrial Intervention	Court Reporter
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 197,011	\$ -	\$ -
Fees of office	-	-	-	4,200	15,278
Fines and forfeitures	3,187	-	-	-	-
Charges for services	-	87,112	-	-	-
Investment earnings	-	658	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>3,187</u>	<u>87,770</u>	<u>197,011</u>	<u>4,200</u>	<u>15,278</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public facilities	-	267,334	-	-	-
Judicial	-	-	-	-	74,101
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
Legal	-	-	-	-	-
Capital outlay	-	5,915	437,875	-	-
Total expenditures	<u>-</u>	<u>273,249</u>	<u>437,875</u>	<u>-</u>	<u>74,101</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,187</u>	<u>(185,479)</u>	<u>(240,864)</u>	<u>4,200</u>	<u>(58,823)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	221,044	240,864	-	71,576
Transfers out	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>221,044</u>	<u>240,864</u>	<u>-</u>	<u>71,576</u>
NET CHANGE IN FUND BALANCES	<u>3,187</u>	<u>35,565</u>	<u>-</u>	<u>4,200</u>	<u>12,753</u>
FUND BALANCES, BEGINNING	<u>18,250</u>	<u>(85)</u>	<u>-</u>	<u>6,100</u>	<u>(1,672)</u>
FUND BALANCES, ENDING	<u>\$ 21,437</u>	<u>\$ 35,480</u>	<u>\$ -</u>	<u>\$ 10,300</u>	<u>\$ 11,081</u>

Special Revenue Funds

Courthouse Security	LEOSE Education	Alternative Dispute Resolution	Language Access	LEOSE Education Grant Constable 1	LEOSE Education Grant Constable 2	LEOSE Education Grant Constable 3	Records Management Vital Statistics
\$ -	\$ 3,166	\$ -	\$ -	\$ 555	\$ 597	\$ 555	\$ -
24,177	-	10,255	2,577	-	-	-	100,339
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>24,177</u>	<u>3,166</u>	<u>10,255</u>	<u>2,577</u>	<u>555</u>	<u>597</u>	<u>555</u>	<u>100,339</u>
-	-	-	-	-	-	-	87,730
-	-	-	-	-	-	-	-
140,063	-	12,000	-	58	-	-	-
-	6,245	-	-	-	-	230	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,059	-	-	-	-	-	-	-
<u>142,122</u>	<u>6,245</u>	<u>12,000</u>	<u>-</u>	<u>58</u>	<u>-</u>	<u>230</u>	<u>87,730</u>
(117,945)	(3,079)	(1,745)	2,577	497	597	325	12,609
129,580	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>129,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11,635	(3,079)	(1,745)	2,577	497	597	325	12,609
<u>230,305</u>	<u>22,636</u>	<u>60,606</u>	<u>-</u>	<u>8,273</u>	<u>10,410</u>	<u>8,906</u>	<u>41,465</u>
<u>\$ 241,940</u>	<u>\$ 19,557</u>	<u>\$ 58,861</u>	<u>\$ 2,577</u>	<u>\$ 8,770</u>	<u>\$ 11,007</u>	<u>\$ 9,231</u>	<u>\$ 54,074</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds				
	Election Services Contract	HAVA Grant	BVAA Senior Meals	District Attorney Special	School Resource Officer
REVENUES					
Intergovernmental	\$ 49,819	\$ -	\$ 64,807	\$ -	\$ 169,885
Fees of office	-	-	-	-	-
Fines and forfeitures	-	-	-	17,503	-
Charges for services	2,885	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous	-	-	370	-	-
Total revenues	<u>52,704</u>	<u>-</u>	<u>65,177</u>	<u>17,503</u>	<u>169,885</u>
EXPENDITURES					
Current:					
General government	75,915	-	73,849	-	-
Public facilities	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	16,345	202,003
Health and welfare	-	-	-	-	-
Legal	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>75,915</u>	<u>-</u>	<u>73,849</u>	<u>16,345</u>	<u>202,003</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(23,211)</u>	<u>-</u>	<u>(8,672)</u>	<u>1,158</u>	<u>(32,118)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	8,672	-	28,378
Transfers out	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>8,672</u>	<u>-</u>	<u>28,378</u>
NET CHANGE IN FUND BALANCES	<u>(23,211)</u>	<u>-</u>	<u>-</u>	<u>1,158</u>	<u>(3,740)</u>
FUND BALANCES, BEGINNING	<u>36,163</u>	<u>-</u>	<u>-</u>	<u>170,701</u>	<u>3,740</u>
FUND BALANCES, ENDING	<u>\$ 12,952</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,859</u>	<u>\$ -</u>

Special Revenue Funds

Victims of Crime	County Historical Commission	Voter Registration	VINE Grant	County Specialty Court	Court Digital and Record Preservation	County Record Management and Preservation
\$ 63,798	\$ -	\$ 700	\$ 7,028	\$ -	\$ -	\$ -
-	21,413	-	-	1,746	1,635	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,573	-	-	-	-	-
<u>63,798</u>	<u>22,986</u>	<u>700</u>	<u>7,028</u>	<u>1,746</u>	<u>1,635</u>	<u>-</u>
-	7,642	700	-	-	-	-
-	-	-	-	-	-	-
43,060	-	-	-	-	-	-
-	-	-	7,028	-	-	-
-	-	-	-	-	-	-
20,738	-	-	-	-	-	-
<u>63,798</u>	<u>7,642</u>	<u>700</u>	<u>7,028</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	15,344	-	-	1,746	1,635	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	15,344	-	-	1,746	1,635	-
330	67,865	-	(1,752)	249	10,191	1,071
<u>\$ 330</u>	<u>\$ 83,209</u>	<u>\$ -</u>	<u>\$ (1,752)</u>	<u>\$ 1,995</u>	<u>\$ 11,826</u>	<u>\$ 1,071</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Court Initiated Guardianship	Texas Bar Historical Foundation	Bail Bond	
REVENUES				
Intergovernmental	\$ -	\$ 10,000	\$ -	\$ 659,046
Fees of office	3,260	-	-	355,723
Fines and forfeitures	-	-	500	21,190
Charges for services	-	-	-	89,997
Investment earnings	-	-	-	658
Miscellaneous	-	-	-	2,131
Total revenues	<u>3,260</u>	<u>10,000</u>	<u>500</u>	<u>1,128,745</u>
EXPENDITURES				
Current:				
General government	-	10,000	2,140	509,476
Public facilities	-	-	-	267,334
Judicial	-	-	-	260,879
Public safety	-	-	-	425,357
Health and welfare	-	-	-	7,028
Legal	-	-	-	10,038
Capital outlay	-	-	-	466,720
Total expenditures	<u>-</u>	<u>10,000</u>	<u>2,140</u>	<u>1,946,832</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,260</u>	<u>-</u>	<u>(1,640)</u>	<u>(818,087)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	794,671
Transfers out	-	-	-	(12,333)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>782,338</u>
NET CHANGE IN FUND BALANCES	3,260	-	(1,640)	(35,749)
FUND BALANCES, BEGINNING	<u>7,301</u>	<u>-</u>	<u>16,120</u>	<u>1,233,472</u>
FUND BALANCES, ENDING	<u>\$ 10,561</u>	<u>\$ -</u>	<u>\$ 14,480</u>	<u>\$ 1,197,723</u>

GRIMES COUNTY, TEXAS

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

JURY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 4,500	\$ 4,500	\$ 5,542	1,042
Fees of office	-	-	5,733	5,733
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>11,275</u>	<u>6,775</u>
EXPENDITURES				
Current:				
General government	<u>35,000</u>	<u>35,000</u>	<u>17,600</u>	<u>17,400</u>
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>17,600</u>	<u>17,400</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(30,500)</u>	<u>(30,500)</u>	<u>(6,325)</u>	<u>24,175</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>30,500</u>	<u>8,561</u>	<u>8,561</u>	<u>-</u>
Total other financing sources (uses)	<u>30,500</u>	<u>8,561</u>	<u>8,561</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(21,939)	2,236	24,175
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$(21,939)</u>	<u>\$ 2,236</u>	<u>\$ 24,175</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 80,000	\$ 80,000	\$ 104,801	\$ 24,801
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>104,801</u>	<u>24,801</u>
EXPENDITURES				
Current:				
General government				
County clerk records management	<u>225,000</u>	<u>225,000</u>	<u>233,900</u>	<u>(8,900)</u>
Total expenditures	<u>225,000</u>	<u>225,000</u>	<u>233,900</u>	<u>(8,900)</u>
NET CHANGE IN FUND BALANCE	(145,000)	(145,000)	(129,099)	15,901
FUND BALANCE, BEGINNING	<u>261,504</u>	<u>261,504</u>	<u>261,504</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 116,504</u>	<u>\$ 116,504</u>	<u>\$ 132,405</u>	<u>\$ 15,901</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 5,000	\$ 5,000	\$ 17,782	\$ 12,782
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>17,782</u>	<u>12,782</u>
EXPENDITURES				
Current:				
Judicial				
County clerk records management	<u>-</u>	<u>32,845</u>	<u>25,960</u>	<u>6,885</u>
Total expenditures	<u>-</u>	<u>32,845</u>	<u>25,960</u>	<u>6,885</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,000</u>	<u>(27,845)</u>	<u>(8,178)</u>	<u>19,667</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>12,333</u>	<u>12,333</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>12,333</u>	<u>12,333</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	5,000	(15,512)	4,155	19,667
FUND BALANCE, BEGINNING	<u>28,419</u>	<u>28,419</u>	<u>28,419</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 33,419</u>	<u>\$ 12,907</u>	<u>\$ 32,574</u>	<u>\$ 19,667</u>

GRIMES COUNTY, TEXAS

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

HAZARDOUS MITIGATION GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	-	106,875	\$ 65,583	\$(41,292)
Total revenues	<u>-</u>	<u>106,875</u>	<u>65,583</u>	<u>(41,292)</u>
EXPENDITURES				
Current:				
Public safety	-	135,375	65,583	69,792
Total expenditures	<u>-</u>	<u>135,375</u>	<u>65,583</u>	<u>69,792</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(28,500)</u>	<u>-</u>	<u>28,500</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	35,625	-	(35,625)
Total other financing sources (uses)	<u>-</u>	<u>35,625</u>	<u>-</u>	<u>(35,625)</u>
NET CHANGE IN FUND BALANCES	-	7,125	-	(7,125)
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 7,125</u>	<u>\$ -</u>	<u>\$(7,125)</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 508	\$ 508	\$ 595	\$ 87
Total revenues	<u>508</u>	<u>508</u>	<u>595</u>	<u>87</u>
EXPENDITURES				
Current:				
Judicial	<u>-</u>	<u>230</u>	<u>230</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>230</u>	<u>230</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	508	278	365	87
FUND BALANCE, BEGINNING	<u>1,012</u>	<u>1,012</u>	<u>1,012</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,520</u>	<u>\$ 1,290</u>	<u>\$ 1,377</u>	<u>\$ 87</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 2,195	\$ 2,195	\$ 3,422	\$ 1,227
Total revenues	<u>2,195</u>	<u>2,195</u>	<u>3,422</u>	<u>1,227</u>
EXPENDITURES				
Current:				
Judicial				
Appellate judge system	<u>4,000</u>	<u>4,000</u>	<u>3,292</u>	<u>708</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>3,292</u>	<u>708</u>
NET CHANGE IN FUND BALANCE	(1,805)	(1,805)	130	1,935
FUND BALANCE, BEGINNING	<u>49,015</u>	<u>49,015</u>	<u>49,015</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 47,210</u>	<u>\$ 47,210</u>	<u>\$ 49,145</u>	<u>\$ 1,935</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 15,507	\$ 15,507	\$ 23,696	\$ 8,189
Total revenues	<u>15,507</u>	<u>15,507</u>	<u>23,696</u>	<u>8,189</u>
EXPENDITURES				
Current:				
Judicial				
Law library	<u>10,050</u>	<u>10,050</u>	<u>10,038</u>	<u>12</u>
Total expenditures	<u>10,050</u>	<u>10,050</u>	<u>10,038</u>	<u>12</u>
NET CHANGE IN FUND BALANCE	5,457	5,457	13,658	8,201
FUND BALANCE, BEGINNING	<u>109,193</u>	<u>109,193</u>	<u>109,193</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 114,650</u>	<u>\$ 114,650</u>	<u>\$ 122,851</u>	<u>\$ 8,201</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 3,652	\$ 3,652	\$ 1,016	\$(2,636)
Total revenues	<u>3,652</u>	<u>3,652</u>	<u>1,016</u>	<u>(2,636)</u>
EXPENDITURES				
Current:				
Judicial				
District Clerk technology	<u>15,000</u>	<u>2,667</u>	<u>-</u>	<u>2,667</u>
Total expenditures	<u>15,000</u>	<u>2,667</u>	<u>-</u>	<u>2,667</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(11,348)</u>	<u>985</u>	<u>1,016</u>	<u>31</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>(12,333)</u>	<u>(12,333)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(12,333)</u>	<u>(12,333)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(11,348)</u>	<u>(11,348)</u>	<u>(11,317)</u>	<u>31</u>
FUND BALANCE, BEGINNING	<u>28,781</u>	<u>28,781</u>	<u>28,781</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 17,433</u>	<u>\$ 17,433</u>	<u>\$ 17,464</u>	<u>\$ 31</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>1,499</u>	\$ <u>1,499</u>	\$ <u>991</u>	\$ (<u>508</u>)
Total revenues	<u>1,499</u>	<u>1,499</u>	<u>991</u>	(<u>508</u>)
EXPENDITURES				
Current:				
Judicial				
JP technology	<u>5,175</u>	<u>5,175</u>	<u>5,175</u>	<u>-</u>
Total expenditures	<u>5,175</u>	<u>5,175</u>	<u>5,175</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(<u>3,676</u>)	(<u>3,676</u>)	(<u>4,184</u>)	(<u>508</u>)
FUND BALANCE, BEGINNING	<u>10,162</u>	<u>10,162</u>	<u>10,162</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>6,486</u>	\$ <u>6,486</u>	\$ <u>5,978</u>	\$ (<u>508</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Fees of office	940	940	440	(500)
Miscellaneous	-	168	188	20
Total revenues	20,940	21,108	20,628	(480)
EXPENDITURES				
Current:				
Public safety				
911 addressing	93,603	95,771	91,891	3,880
Capital outlay	1,000	162	133	29
Total expenditures	94,603	95,933	92,024	3,909
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(73,663)	(74,825)	(71,396)	3,429
OTHER FINANCING SOURCES (USES)				
Transfers in	73,663	73,663	73,663	-
Total other financing sources (uses)	73,663	73,663	73,663	-
NET CHANGE IN FUND BALANCE	-	(1,162)	2,267	3,429
FUND BALANCE, BEGINNING	24,933	24,933	24,933	-
FUND BALANCE, ENDING	\$ 24,933	\$ 23,771	\$ 27,200	\$ 3,429

GRIMES COUNTY, TEXAS

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

FAIRGROUNDS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 42,118	\$ 44,983	\$ 87,112	\$ 42,129
Investment earnings	-	-	658	658
Total revenues	42,118	44,983	87,770	42,787
EXPENDITURES				
Current:				
Public facilities				
Fairgrounds	251,077	264,677	267,334	(2,657)
Capital outlay	12,000	12,000	5,915	6,085
Total expenditures	263,077	276,677	273,249	3,428
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(220,959)	(231,694)	(185,479)	46,215
OTHER FINANCING SOURCES (USES)				
Transfers in	221,044	221,044	221,044	-
Total other financing sources (uses)	221,044	221,044	221,044	-
NET CHANGE IN FUND BALANCE	85	(10,650)	35,565	46,215
FUND BALANCE, BEGINNING	(85)	(85)	(85)	-
FUND BALANCE, ENDING	\$ -	\$(10,735)	\$ 35,480	\$ 46,215

GRIMES COUNTY, TEXAS

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

COUNTY TRANSPORTATION INFRASTRUCTURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 98,506	\$ 98,506	\$ 197,011	\$ 98,505
Total revenues	<u>98,506</u>	<u>98,506</u>	<u>197,011</u>	<u>98,505</u>
EXPENDITURES				
Capital outlay	<u>332,230</u>	<u>332,230</u>	<u>437,875</u>	<u>(105,645)</u>
Total expenditures	<u>332,230</u>	<u>332,230</u>	<u>437,875</u>	<u>(105,645)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(233,724)</u>	<u>(233,724)</u>	<u>(240,864)</u>	<u>(7,140)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>233,724</u>	<u>240,864</u>	<u>240,864</u>	<u>-</u>
Total other financing sources (uses)	<u>233,724</u>	<u>240,864</u>	<u>240,864</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	7,140	-	<u>(7,140)</u>
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 7,140</u>	<u>\$ -</u>	<u>\$ (7,140)</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 4,224	\$ 4,224	\$ 15,278	\$ 11,054
Total revenues	<u>4,224</u>	<u>4,224</u>	<u>15,278</u>	<u>11,054</u>
EXPENDITURES				
Current:				
Judicial	<u>75,800</u>	<u>75,800</u>	<u>74,101</u>	<u>1,699</u>
Total expenditures	<u>75,800</u>	<u>75,800</u>	<u>74,101</u>	<u>1,699</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(71,576)	(71,576)	(58,823)	<u>12,753</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>71,576</u>	<u>71,576</u>	<u>71,576</u>	<u>-</u>
Total other financing sources (uses)	<u>71,576</u>	<u>71,576</u>	<u>71,576</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	12,753	12,753
FUND BALANCE, BEGINNING	(1,672)	(1,672)	(1,672)	<u>-</u>
FUND BALANCE, ENDING	\$(1,672)	\$(1,672)	\$ 11,081	\$ <u>25,506</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 13,126	\$ 13,127	\$ 24,177	\$ 11,050
Total revenues	<u>13,126</u>	<u>13,127</u>	<u>24,177</u>	<u>11,050</u>
EXPENDITURES				
Current:				
Judicial				
County court	142,706	142,235	140,063	2,172
Capital outlay	<u>-</u>	<u>2,059</u>	<u>2,059</u>	<u>-</u>
Total expenditures	<u>142,706</u>	<u>144,294</u>	<u>142,122</u>	<u>2,172</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(129,580)</u>	<u>(131,167)</u>	<u>(117,945)</u>	<u>13,222</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>129,580</u>	<u>129,580</u>	<u>129,580</u>	<u>-</u>
Total other financing sources (uses)	<u>129,580</u>	<u>129,580</u>	<u>129,580</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	11,635	11,635	-
FUND BALANCE, BEGINNING	<u>230,305</u>	<u>230,305</u>	<u>230,305</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 230,305</u>	<u>\$ 241,940</u>	<u>\$ 241,940</u>	<u>\$ -</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 3,651	\$ 3,651	\$ 3,166	\$(485)
Total revenues	<u>3,651</u>	<u>3,651</u>	<u>3,166</u>	<u>(485)</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>7,000</u>	<u>7,000</u>	<u>6,245</u>	<u>755</u>
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>6,245</u>	<u>755</u>
NET CHANGE IN FUND BALANCE	(3,349)	(3,349)	(3,079)	270
FUND BALANCE, BEGINNING	<u>22,636</u>	<u>22,636</u>	<u>22,636</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>19,287</u>	\$ <u>19,287</u>	\$ <u>19,557</u>	\$ <u>270</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 830	\$ 830	\$ 10,255	\$ 9,425
Total revenues	<u>830</u>	<u>830</u>	<u>10,255</u>	<u>9,425</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	(11,170)	(11,170)	(1,745)	9,425
FUND BALANCE, BEGINNING	<u>60,606</u>	<u>60,606</u>	<u>60,606</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>49,436</u>	\$ <u>49,436</u>	\$ <u>58,861</u>	\$ <u>9,425</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, 2022

	<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>643</u>	\$ <u>643</u>	\$ <u>555</u>	\$ <u>(88)</u>
Total revenues	<u>643</u>	<u>643</u>	<u>555</u>	<u>(88)</u>
EXPENDITURES				
Current:				
Judicial	<u>643</u>	<u>643</u>	<u>58</u>	<u>585</u>
Total expenditures	<u>643</u>	<u>643</u>	<u>58</u>	<u>585</u>
NET CHANGE IN FUND BALANCE	-	-	497	497
FUND BALANCE, BEGINNING	<u>8,273</u>	<u>8,273</u>	<u>8,273</u>	-
FUND BALANCE, ENDING	\$ <u><u>8,273</u></u>	\$ <u><u>8,273</u></u>	\$ <u><u>8,770</u></u>	\$ <u><u>497</u></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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 802	\$ 802	\$ 597	\$(205)
Total revenues	<u>802</u>	<u>802</u>	<u>597</u>	<u>(205)</u>
EXPENDITURES				
Current:				
Judicial	<u>802</u>	<u>802</u>	<u>-</u>	<u>802</u>
Total expenditures	<u>802</u>	<u>802</u>	<u>-</u>	<u>802</u>
NET CHANGE IN FUND BALANCE	-	-	597	597
FUND BALANCE, BEGINNING	<u>10,410</u>	<u>10,410</u>	<u>10,410</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 10,410</u>	<u>\$ 10,410</u>	<u>\$ 11,007</u>	<u>\$ 597</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 643	\$ 643	\$ 555	\$(88)
Total revenues	<u>643</u>	<u>643</u>	<u>555</u>	<u>(88)</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>643</u>	<u>643</u>	<u>230</u>	<u>413</u>
Total expenditures	<u>643</u>	<u>643</u>	<u>230</u>	<u>413</u>
NET CHANGE IN FUND BALANCE	-	-	325	325
FUND BALANCE, BEGINNING	<u>8,906</u>	<u>8,906</u>	<u>8,906</u>	-
FUND BALANCE, ENDING	<u>\$ 8,906</u>	<u>\$ 8,906</u>	<u>\$ 9,231</u>	<u>\$ 325</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 79,156	\$ 79,156	\$ 100,339	\$ 21,183
Total revenues	<u>79,156</u>	<u>79,156</u>	<u>100,339</u>	<u>21,183</u>
EXPENDITURES				
Current:				
General government	<u>80,000</u>	<u>80,000</u>	<u>87,730</u>	<u>(7,730)</u>
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>87,730</u>	<u>(7,730)</u>
NET CHANGE IN FUND BALANCE	(844)	(844)	12,609	13,453
FUND BALANCE, BEGINNING	<u>41,465</u>	<u>41,465</u>	<u>41,465</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>40,621</u>	\$ <u>40,621</u>	\$ <u>54,074</u>	\$ <u>13,453</u>

GRIMES COUNTY, TEXAS

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

ELECTION SERVICES CONTRACT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 65,010	\$ 65,010	\$ 49,819	(15,191)
Charges for services	<u> -</u>	<u> -</u>	<u> 2,885</u>	<u> 2,885</u>
Total revenues	<u> 65,010</u>	<u> 65,010</u>	<u> 52,704</u>	<u> (12,306)</u>
EXPENDITURES				
Current:				
General government	<u> 65,010</u>	<u> 65,010</u>	<u> 75,915</u>	<u> (10,905)</u>
Total expenditures	<u> 65,010</u>	<u> 65,010</u>	<u> 75,915</u>	<u> (10,905)</u>
NET CHANGE IN FUND BALANCE	-	-	(23,211)	(23,211)
FUND BALANCE, BEGINNING	<u> 36,163</u>	<u> 36,163</u>	<u> 36,163</u>	<u> -</u>
FUND BALANCE, ENDING	\$ <u> 36,163</u>	\$ <u> 36,163</u>	\$ <u> 12,952</u>	\$ <u> (23,211)</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 78,432	\$ 78,432	\$ 64,807	(13,625)
Miscellaneous revenue	-	-	370	370
Total revenues	<u>78,432</u>	<u>78,432</u>	<u>65,177</u>	<u>(13,255)</u>
EXPENDITURES				
Current:				
General government	<u>79,317</u>	<u>80,316</u>	<u>73,849</u>	<u>6,467</u>
Total expenditures	<u>79,317</u>	<u>80,316</u>	<u>73,849</u>	<u>6,467</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(885)</u>	<u>(1,884)</u>	<u>(8,672)</u>	<u>(6,788)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>885</u>	<u>885</u>	<u>8,672</u>	<u>7,787</u>
Total other financing sources (uses)	<u>885</u>	<u>885</u>	<u>8,672</u>	<u>7,787</u>
NET CHANGE IN FUND BALANCE	-	(999)	-	999
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$(999)</u>	<u>\$ -</u>	<u>\$ 999</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 169,885	\$ 169,885	\$ 169,885	\$ -
Total revenues	<u>169,885</u>	<u>169,885</u>	<u>169,885</u>	<u>-</u>
EXPENDITURES				
Current:				
Public safety	<u>199,756</u>	<u>201,293</u>	<u>202,003</u>	<u>(710)</u>
Total expenditures	<u>199,756</u>	<u>201,293</u>	<u>202,003</u>	<u>(710)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(29,871)</u>	<u>(31,408)</u>	<u>(32,118)</u>	<u>(710)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>29,871</u>	<u>29,871</u>	<u>28,378</u>	<u>1,493</u>
Total other financing sources (uses)	<u>29,871</u>	<u>29,871</u>	<u>28,378</u>	<u>1,493</u>
NET CHANGE IN FUND BALANCE	-	<u>(1,537)</u>	<u>(3,740)</u>	783
FUND BALANCE, BEGINNING	<u>3,740</u>	<u>3,740</u>	<u>3,740</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 3,740</u>	<u>\$ 2,203</u>	<u>\$ -</u>	<u>\$ 783</u>

GRIMES COUNTY, TEXAS

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

VICTIMS OF CRIME GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 159,500	63,798	(95,702)
Total revenues	-	159,500	63,798	(95,702)
EXPENDITURES				
Current:				
Public safety	-	135,600	43,060	92,540
Capital outlay	-	23,900	20,738	3,162
Total expenditures	-	159,500	63,798	95,702
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	330	330	330	-
FUND BALANCE, ENDING	\$ 330	\$ 330	\$ 330	\$ -

GRIMES COUNTY, TEXAS

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

COUNTY HISTORICAL COMMISSION

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ -	\$ -	21,413	21,413
Miscellaneous	<u>548</u>	<u>898</u>	<u>1,573</u>	<u>675</u>
Total revenues	<u>548</u>	<u>898</u>	<u>22,986</u>	<u>22,088</u>
 EXPENDITURES				
Current:				
General government	<u>33,700</u>	<u>34,050</u>	<u>7,642</u>	<u>26,408</u>
Total expenditures	<u>33,700</u>	<u>34,050</u>	<u>7,642</u>	<u>26,408</u>
 NET CHANGE IN FUND BALANCE	(33,152)	(33,152)	15,344	48,496
 FUND BALANCE, BEGINNING	<u>67,865</u>	<u>67,865</u>	<u>67,865</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ 34,713</u>	<u>\$ 34,713</u>	<u>\$ 83,209</u>	<u>\$ 48,496</u>

GRIMES COUNTY, TEXAS

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

VOTER REGISTRATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ <u>5,000</u>	\$ <u>5,000</u>	\$ <u>700</u>	\$ (<u>4,300</u>)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>700</u>	(<u>4,300</u>)
EXPENDITURES				
Current:				
General government	<u>5,000</u>	<u>5,000</u>	<u>700</u>	<u>4,300</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>700</u>	<u>4,300</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

GRIMES COUNTY, TEXAS

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

TEXAS VINE GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ <u>7,055</u>	\$ <u>7,055</u>	\$ <u>7,028</u>	\$ <u>(27)</u>
Total revenues	<u>7,055</u>	<u>7,055</u>	<u>7,028</u>	<u>(27)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>7,055</u>	<u>7,055</u>	<u>7,028</u>	<u>27</u>
Total expenditures	<u>7,055</u>	<u>7,055</u>	<u>7,028</u>	<u>27</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	<u>(1,752)</u>	<u>(1,752)</u>	<u>(1,752)</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>(1,752)</u>	\$ <u>(1,752)</u>	\$ <u>(1,752)</u>	\$ <u>-</u>

GRIMES COUNTY, TEXAS

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

COURT INITIATED GUARDIANSHIP FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ -	\$ -	\$ 3,260	3,260
Total revenues	<u>-</u>	<u>-</u>	<u>3,260</u>	<u>3,260</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>3,260</u>	<u>3,260</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>6,016</u>	<u>-</u>	<u>(6,016)</u>
Total other financing sources (uses)	<u>-</u>	<u>6,016</u>	<u>-</u>	<u>(6,016)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>6,016</u>	<u>3,260</u>	<u>(2,756)</u>
FUND BALANCE, BEGINNING	<u>7,301</u>	<u>7,301</u>	<u>7,301</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 7,301</u>	<u>\$ 13,317</u>	<u>\$ 10,561</u>	<u>\$(2,756)</u>

GRIMES COUNTY, TEXAS

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

BAIL BOND FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ <u>1,000</u>	\$ <u>1,000</u>	<u>500</u>	(<u>500</u>)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>500</u>	(<u>500</u>)
EXPENDITURES				
Current:				
General government	<u>2,000</u>	<u>2,000</u>	<u>2,140</u>	(<u>140</u>)
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,140</u>	(<u>140</u>)
NET CHANGE IN FUND BALANCE	(<u>1,000</u>)	(<u>1,000</u>)	(<u>1,640</u>)	(<u>640</u>)
FUND BALANCE, BEGINNING	<u>16,120</u>	<u>16,120</u>	<u>16,120</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>15,120</u>	\$ <u>15,120</u>	\$ <u>14,480</u>	\$ (<u>640</u>)

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

SEPTEMBER 30, 2022

	County Clerk Trust	District Clerk Trust	Total Private- Purpose Trust Funds
ASSETS			
Cash and investments	\$ <u>1,403,568</u>	\$ <u>3,175,335</u>	\$ <u>4,578,903</u>
Total assets	<u>1,403,568</u>	<u>3,175,335</u>	<u>4,578,903</u>
NET POSITION			
Restricted for individuals, organizations, and other governments	<u>1,403,568</u>	<u>3,175,335</u>	<u>4,578,903</u>
Total net position	\$ <u><u>1,403,568</u></u>	\$ <u><u>3,175,335</u></u>	\$ <u><u>4,578,903</u></u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	County Clerk Trust	District Clerk Trust	Total Private- Purpose Trust Funds
ADDITIONS			
Collections from judgements	\$ 669,500	\$ 141,886	\$ 811,386
Interest earnings	<u>2,560</u>	<u>973</u>	<u>3,533</u>
Total additions	<u>672,060</u>	<u>142,859</u>	<u>814,919</u>
DEDUCTIONS			
Disbursements to beneficiaries	<u>644,587</u>	<u>148,089</u>	<u>792,676</u>
Total deductions	<u>644,587</u>	<u>148,089</u>	<u>792,676</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	27,473	(5,230)	22,243
NET POSITION, BEGINNING	<u>1,376,095</u>	<u>3,180,565</u>	<u>4,556,660</u>
NET POSITION, ENDING	<u>\$ 1,403,568</u>	<u>\$ 3,175,335</u>	<u>\$ 4,578,903</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

SEPTEMBER 30, 2022

	County Clerk	District Clerk	District Attorney
ASSETS			
Cash and investments	\$ 266,791	\$ 1,217,874	\$ 91,572
Total assets	<u>266,791</u>	<u>1,217,874</u>	<u>91,572</u>
LIABILITIES			
Due to others	-	56,747	-
Due to other governments	<u>1,224</u>	<u>1,376</u>	<u>-</u>
Total liabilities	<u>1,224</u>	<u>58,123</u>	<u>-</u>
NET POSITION			
Restricted for individuals, organizations, and other governments	<u>265,567</u>	<u>1,159,751</u>	<u>91,572</u>
Total net position	<u>\$ 265,567</u>	<u>\$ 1,159,751</u>	<u>\$ 91,572</u>

Justice of the Peace Precinct 1	Justice of the Peace Precinct 2	Justice of the Peace Precinct 3	Sheriff	Tax Office	Juvenile Probation	Total Custodial Funds
\$ <u>1,267</u>	\$ <u>1,651</u>	\$ <u>8,282</u>	\$ <u>113,921</u>	\$ <u>387,520</u>	\$ <u>674,971</u>	\$ <u>2,763,849</u>
<u>1,267</u>	<u>1,651</u>	<u>8,282</u>	<u>113,921</u>	<u>387,520</u>	<u>674,971</u>	<u>2,763,849</u>
-	-	-	-	-	-	56,747
<u>1,267</u>	<u>1,651</u>	<u>8,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,800</u>
<u>1,267</u>	<u>1,651</u>	<u>8,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,547</u>
-	-	-	<u>113,921</u>	<u>387,520</u>	<u>674,971</u>	<u>2,693,302</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>113,921</u>	\$ <u>387,520</u>	\$ <u>674,971</u>	\$ <u>2,693,302</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	County Clerk	District Clerk	District Attorney
ADDITIONS			
Collections from judgements	\$ -	\$ -	\$ 15,557
Taxes and fees collected on behalf of other governments	7,871	32,430	-
Receipts for tax sales	-	717,909	-
Contributions from other governments	-	-	-
Deposits received	30,734	-	-
Bonds received	7,541	-	-
Interest earnings	<u>374</u>	<u>-</u>	<u>224</u>
Total additions	<u>46,520</u>	<u>750,339</u>	<u>15,781</u>
DEDUCTIONS			
Disbursements to beneficiaries	-	-	24,919
Payments from tax sales	-	56,747	-
Deposits returned	31,626	139	-
Bonds refunded	15,000	-	-
Taxes and fees disbursed to other governments	<u>1,224</u>	<u>32,430</u>	<u>-</u>
Total deductions	<u>47,850</u>	<u>89,316</u>	<u>24,919</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(1,330)	661,023	(9,138)
NET POSITION, BEGINNING	<u>266,897</u>	<u>498,728</u>	<u>100,710</u>
NET POSITION, ENDING	<u>\$ 265,567</u>	<u>\$ 1,159,751</u>	<u>\$ 91,572</u>

Justice of the Peace Precinct 1	Justice of the Peace Precinct 2	Justice of the Peace Precinct 3	Sheriff	Tax Office	Juvenile Probation	Total Custodial Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,557
18,398	39,329	43,541	-	7,980,995	-	8,122,564
-	-	-	-	-	-	717,909
-	-	-	-	-	219,546	219,546
-	-	-	113,454	261,678	150,263	556,129
-	-	-	-	-	-	7,541
-	-	-	-	2,292	10,650	13,540
<u>18,398</u>	<u>39,329</u>	<u>43,541</u>	<u>113,454</u>	<u>8,244,965</u>	<u>380,459</u>	<u>9,652,786</u>
-	-	-	37,053	-	372,643	434,615
-	-	-	-	-	-	56,747
-	-	-	75,888	-	-	107,653
-	-	-	-	-	-	15,000
<u>18,398</u>	<u>39,329</u>	<u>43,541</u>	<u>-</u>	<u>8,220,033</u>	<u>-</u>	<u>8,354,955</u>
<u>18,398</u>	<u>39,329</u>	<u>43,541</u>	<u>112,941</u>	<u>8,220,033</u>	<u>372,643</u>	<u>8,968,970</u>
-	-	-	513	24,932	7,816	683,816
-	-	-	113,408	362,588	667,155	2,009,486
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,921</u>	<u>\$ 387,520</u>	<u>\$ 674,971</u>	<u>\$ 2,693,302</u>

THIS PAGE LEFT BLANK INTENTIONALLY

GRIMES COUNTY, TEXAS

STATISTICAL SECTION
(UNAUDITED)

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and 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.	98
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	108
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.	117
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.	123
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.	127

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive 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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:				
Net investment in capital assets	\$ 47,224,347	\$ 46,119,580	\$ 36,592,139	\$ 33,356,099
Restricted	4,688,307	4,759,841	4,015,703	3,846,683
Unrestricted	<u>15,587,227</u>	<u>14,865,405</u>	<u>20,015,494</u>	<u>22,709,981</u>
Total governmental activities net position	<u>\$ 67,499,881</u>	<u>\$ 65,744,826</u>	<u>\$ 60,623,336</u>	<u>\$ 59,912,763</u>

Source: Grimes County financial records.

TABLE 1

Fiscal Year					
<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 33,186,054	\$ 33,975,244	\$ 32,976,123	\$ 34,181,583	\$ 35,078,846	\$ 32,070,514
5,456,496	5,114,909	4,961,066	4,638,333	4,268,454	3,924,909
<u>20,361,615</u>	<u>20,350,876</u>	<u>18,069,915</u>	<u>16,690,458</u>	<u>13,804,552</u>	<u>10,858,930</u>
<u>\$ 59,004,165</u>	<u>\$ 59,441,029</u>	<u>\$ 56,007,104</u>	<u>\$ 55,510,374</u>	<u>\$ 53,151,852</u>	<u>\$ 46,854,353</u>

GRIMES COUNTY, TEXAS

CHANGES IN NET POSITION

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

	Fiscal Year			
	2022	2021	2020	2019
EXPENSES				
Governmental activities:				
General government	\$ 5,248,219	\$ 4,704,680	\$ 5,041,801	\$ 4,583,354
Public facilities	954,890	1,188,513	1,733,149	916,722
Judicial	2,349,335	2,174,453	1,730,843	2,336,000
Public safety	6,355,110	5,906,252	5,359,677	6,400,688
Health and welfare	448,104	437,914	413,052	324,201
Public transportation	9,896,739	9,868,497	8,833,204	7,260,765
Legal	1,173,792	1,140,021	979,541	870,536
Interest and other charges	-	8,729	17,268	1,627
Total expenses	<u>26,426,189</u>	<u>25,429,059</u>	<u>24,108,535</u>	<u>22,693,893</u>
PROGRAM REVENUES				
Governmental activities:				
Charges for services:				
General government	\$ 1,734,477	\$ 1,981,845	\$ 1,664,066	\$ 1,874,539
Public facilities	87,112	40,644	38,110	331,650
Judicial	445,719	322,716	392,015	570,258
Public safety	184,235	308,660	137,707	29,445
Public transportation	771,156	753,896	751,747	784,775
Legal	991	1,562	7,003	262,831
Operating grants and contributions	1,548,724	1,729,220	1,749,343	1,004,388
Capital grants and contributions	<u>1,157,992</u>	<u>1,544,794</u>	<u>701,374</u>	<u>842,277</u>
Total governmental activities program revenues	<u>5,930,406</u>	<u>6,683,337</u>	<u>5,441,365</u>	<u>5,700,163</u>
NET (EXPENSE) REVENUES				
Governmental activities	\$ (20,495,783)	\$ (18,745,722)	\$ (18,667,170)	\$ (16,993,730)
Total primary government net expense	<u>(20,495,783)</u>	<u>(18,745,722)</u>	<u>(18,667,170)</u>	<u>(16,993,730)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes	\$ 21,326,508	\$ 20,278,793	\$ 18,546,006	\$ 17,140,467
Investment earnings	440,186	402,676	455,717	584,644
Miscellaneous	194,403	234,277	241,187	177,217
Gain from sale of capital assets	<u>289,741</u>	<u>-</u>	<u>134,833</u>	<u>-</u>
Total governmental activities	<u>22,250,838</u>	<u>20,915,746</u>	<u>19,377,743</u>	<u>17,902,328</u>
Total primary government	<u>22,250,838</u>	<u>20,915,746</u>	<u>19,377,743</u>	<u>17,902,328</u>
CHANGE IN NET POSITION				
Governmental activities	<u>1,755,055</u>	<u>2,170,024</u>	<u>710,573</u>	<u>908,598</u>
Total primary government	<u>\$ 1,755,055</u>	<u>\$ 2,170,024</u>	<u>\$ 710,573</u>	<u>\$ 908,598</u>

Source: Grimes County financial records.

TABLE 2

		Fiscal Year									
		2018	2017	2016	2015	2014	2013				
\$	4,623,436	\$	4,246,702	\$	4,200,516	\$	3,609,554	\$	3,451,625	\$	3,228,511
	869,654		632,910		430,935		352,518		461,421		379,772
	2,125,422		1,859,734		1,876,663		1,782,094		1,811,648		1,627,661
	5,588,775		5,463,799		5,051,160		4,656,382		4,157,883		7,123,496
	323,457		351,334		373,535		318,419		395,173		384,554
	6,755,981		6,961,017		7,279,323		6,818,556		6,219,930		5,490,484
	779,826		769,454		743,575		679,194		734,112		663,515
	299		6		2,354		2,390		8,099		5,229
	<u>21,066,850</u>		<u>20,284,956</u>		<u>19,958,061</u>		<u>18,219,107</u>		<u>17,239,891</u>		<u>18,903,222</u>
\$	1,955,986	\$	1,860,230	\$	1,789,197	\$	1,786,759	\$	1,851,328	\$	1,389,896
	75,540		66,990		36,805		52,430		50,355		38,860
	451,885		567,163		480,172		444,373		571,022		574,435
	37,605		78,043		76,963		80,721		72,598		60,741
	1,231,413		1,271,826		717,129		854,695		746,442		702,058
	172,895		39,041		32,640		32,851		43,311		23,263
	767,185		1,083,284		944,011		597,656		421,718		3,361,817
	300,123		1,592,656		-		6,450		-		-
	<u>4,992,632</u>		<u>6,559,233</u>		<u>4,076,917</u>		<u>3,855,935</u>		<u>3,756,774</u>		<u>6,151,070</u>
\$	(16,074,218)	\$	(13,725,723)	\$	(15,881,144)	\$	(14,363,172)	\$	(13,483,117)	\$	(12,752,152)
	<u>(16,074,218)</u>		<u>(13,725,723)</u>		<u>(15,881,144)</u>		<u>(14,363,172)</u>		<u>(13,483,117)</u>		<u>(12,752,152)</u>
\$	16,397,764	\$	16,771,640	\$	16,158,284	\$	15,927,508	\$	15,689,325	\$	14,396,372
	452,380		209,268		94,045		48,719		41,658		90,456
	199,658		178,740		125,545		133,852		151,153		275,987
	-		-		-		-		-		-
	<u>17,049,802</u>		<u>17,159,648</u>		<u>16,377,874</u>		<u>16,110,079</u>		<u>15,882,136</u>		<u>14,762,815</u>
	<u>17,049,802</u>		<u>17,159,648</u>		<u>16,377,874</u>		<u>16,110,079</u>		<u>15,882,136</u>		<u>14,762,815</u>
	<u>975,584</u>		<u>3,433,925</u>		<u>496,730</u>		<u>1,746,907</u>		<u>2,399,019</u>		<u>2,010,663</u>
\$	<u>975,584</u>	\$	<u>3,433,925</u>	\$	<u>496,730</u>	\$	<u>1,746,907</u>	\$	<u>2,399,019</u>	\$	<u>2,010,663</u>

GRIMES COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2022	2021	2020	2019
General fund				
Nonspendable	\$ -	\$ 11,975	\$ 4,743	\$ 223,803
Assigned	1,344,107	1,852,449	620,643	603,107
Unassigned	<u>16,120,026</u>	<u>15,870,359</u>	<u>14,861,318</u>	<u>13,923,465</u>
Total general fund	<u>\$ 17,464,133</u>	<u>\$ 17,734,783</u>	<u>\$ 15,486,704</u>	<u>\$ 14,750,375</u>
All other governmental funds				
Nonspendable	\$ -	\$ -	\$ 625	\$ 7,438
Restricted	4,688,307	4,759,841	4,015,078	3,772,301
Assigned:				
Capital projects funds	-	-	5,974,362	8,876,662
Unassigned	<u>(806,911)</u>	<u>(980,826)</u>	<u>(636,442)</u>	<u>(61,500)</u>
Total all other governmental funds	<u>\$ 3,881,396</u>	<u>\$ 3,779,015</u>	<u>\$ 9,353,623</u>	<u>\$ 12,594,901</u>

Source: Grimes County financial records.

TABLE 3

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 220,421	\$ 116,997	\$ 88,820	\$ 88,820	\$ -	\$ -
1,364,277	1,103,107	1,106,587	1,088,427	-	479,483
<u>17,868,317</u>	<u>16,127,332</u>	<u>14,052,558</u>	<u>12,592,603</u>	<u>9,402,697</u>	<u>8,923,214</u>
<u>\$ 19,453,015</u>	<u>\$ 17,347,436</u>	<u>\$ 15,247,965</u>	<u>\$ 13,769,850</u>	<u>\$ 9,402,697</u>	<u>\$ 9,402,697</u>
\$ 66,018	\$ 33,907	\$ 22,939	\$ 2,358	\$ -	
5,193,868	4,802,479	4,450,439	4,127,706	3,918,081	3,601,011
1,253,755	1,443,577	1,443,577	1,256,869	1,256,869	882,109
<u>(672)</u>	<u>(1,975)</u>	<u>(22,618)</u>	<u>-</u>	<u>(25,716)</u>	<u>-</u>
<u>\$ 6,512,969</u>	<u>\$ 6,277,988</u>	<u>\$ 5,894,337</u>	<u>\$ 5,386,933</u>	<u>\$ 5,149,234</u>	<u>\$ 4,483,120</u>

GRIMES COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2022	2021	2020	2019
REVENUES				
Property and other taxes	\$ 21,833,971	\$ 20,264,928	\$ 18,681,031	\$ 17,183,436
Intergovernmental	2,275,267	3,746,290	1,790,906	1,303,123
Fees of office	1,178,376	1,243,137	1,116,046	1,571,955
Fines and forfeitures	219,317	356,668	270,096	342,629
Investment earnings	440,186	402,676	455,717	584,644
Charges for services	873,803	762,730	1,007,001	1,061,185
Hospital lease and rentals	593,618	647,791	598,257	598,186
Miscellaneous revenue	516,488	633,274	241,187	185,302
Total revenues	<u>27,931,026</u>	<u>28,057,494</u>	<u>24,160,241</u>	<u>22,830,460</u>
EXPENDITURES				
Current:				
General government	5,247,150	4,512,474	4,892,071	4,404,986
Public facilities	1,105,694	919,944	2,476,796	911,730
Judicial	2,360,288	2,001,450	1,994,612	2,153,258
Public safety	5,977,118	5,343,735	4,802,399	5,785,926
Health and welfare	454,901	427,264	396,167	304,086
Public transportation	7,736,806	8,107,470	7,315,869	6,413,925
Legal	1,221,167	1,107,948	929,215	840,556
Debt service:				
Principal	-	229,356	174,364	190,455
Interest and fiscal charges	-	8,729	17,268	1,627
Capital outlay	4,391,013	8,818,385	4,835,247	1,838,556
Total expenditures	<u>28,494,137</u>	<u>31,476,755</u>	<u>27,834,008</u>	<u>22,845,105</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(563,111)</u>	<u>(3,419,261)</u>	<u>(3,673,767)</u>	<u>(14,645)</u>

TABLE 4

		Fiscal Year									
		2018	2017	2016	2015	2014	2013				
\$	16,545,398	\$	16,403,860	\$	16,334,397	\$	15,685,293	\$	15,565,406	\$	14,396,070
	1,285,784		1,055,968		924,893		606,120		465,882		3,367,708
	1,563,278		1,598,211		1,478,129		1,485,039		1,532,976		1,460,030
	349,435		350,774		301,207		294,652		330,229		340,389
	440,032		209,268		94,045		48,719		41,658		90,456
	1,041,411		1,276,638		719,383		760,873		750,366		708,186
	598,148		598,114		598,011		598,131		598,485		225,195
	414,642		194,992		215,842		168,927		151,907		285,759
	<u>22,238,128</u>		<u>21,687,825</u>		<u>20,665,907</u>		<u>19,647,754</u>		<u>19,436,909</u>		<u>20,873,793</u>
	4,474,609		4,074,673		4,139,143		3,570,510		3,409,201		3,204,162
	835,480		597,291		399,662		324,058		428,039		341,577
	1,955,142		1,700,221		1,766,593		1,710,559		1,723,917		1,537,776
	5,089,549		4,922,112		4,704,984		4,377,989		4,463,751		7,042,021
	304,807		326,848		302,282		315,384		303,870		291,688
	5,215,887		5,708,525		5,533,657		5,468,842		5,106,539		4,600,893
	741,933		733,099		729,694		686,234		726,371		654,763
	12,000		24,000		23,000		26,788		25,520		24,720
	299		1,434		2,360		3,513		4,629		5,229
	<u>1,682,762</u>		<u>1,116,500</u>		<u>1,099,594</u>		<u>1,112,021</u>		<u>117,441</u>		<u>607,444</u>
	<u>20,312,468</u>		<u>19,204,703</u>		<u>18,700,969</u>		<u>17,595,898</u>		<u>16,309,278</u>		<u>18,310,273</u>
	<u>1,925,660</u>		<u>2,483,122</u>		<u>1,964,938</u>		<u>2,051,856</u>		<u>3,127,631</u>		<u>2,563,520</u>

GRIMES COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2022	2021	2020	2019
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 9,910,105	\$ 7,173,756	\$ 6,471,595	\$ 13,331,175
Transfers out	(9,910,105)	(7,173,756)	(6,471,595)	(13,331,175)
Insurance recoveries	144,258	66,868	779,196	708,769
Issuance of capital leases	-	-	-	594,175
Sale of capital assets	250,584	25,864	322,678	157,937
Total other financing sources (uses)	394,842	92,732	1,101,874	1,460,881
NET CHANGE IN FUND BALANCES	\$(3168,269)	\$(3,326,529)	\$(2,571,893)	\$ 1,446,236
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	- %	1.06%	0.87%	0.97%

Source: Grimes County financial records.

TABLE 4

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 361,287	\$ 456,320	\$ 456,320	\$ 783,690	\$ -	\$ 1,001,420
(361,287)	(456,320)	(456,320)	(783,690)	-	(1,001,420)
389,164	-	-	-	-	-
-	-	-	-	-	-
<u>25,736</u>	<u>-</u>	<u>-</u>	<u>112,060</u>	<u>-</u>	<u>-</u>
<u>414,900</u>	<u>-</u>	<u>-</u>	<u>112,060</u>	<u>-</u>	<u>-</u>
<u>\$ 400,255</u>	<u>\$ 1,925,660</u>	<u>\$ 2,483,122</u>	<u>\$ 2,076,998</u>	<u>\$ 2,051,856</u>	<u>\$ 3,127,631</u>
<u>0.07%</u>	<u>0.14%</u>	<u>0.14%</u>	<u>0.19%</u>	<u>- %</u>	<u>0.18%</u>

GRIMES COUNTY, TEXAS

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

Source	Fiscal Year			
	2013	2014	2015	2016
Property taxes	\$ 12,543,420	\$ 13,475,015	\$ 13,963,433	\$ 14,571,562
Sales taxes	1,692,878	1,865,200	1,592,681	1,283,325
Payments in lieu of taxes	195,011	349,110	371,394	303,397
Total	<u>\$ 14,431,309</u>	<u>\$ 15,689,325</u>	<u>\$ 15,927,508</u>	<u>\$ 16,158,284</u>

TABLE 5

Fiscal Year					
<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 14,680,582	\$ 14,401,536	\$ 15,397,715	\$ 16,807,441	\$ 18,350,929	\$ 19,469,996
1,872,260	1,759,934	1,630,058	1,661,375	1,845,763	2,172,994
<u>218,798</u>	<u>236,294</u>	<u>112,694</u>	<u>77,190</u>	<u>68,236</u>	<u>191,563</u>
<u>\$ 16,771,640</u>	<u>\$ 16,397,764</u>	<u>\$ 17,140,467</u>	<u>\$ 18,546,006</u>	<u>\$ 20,264,928</u>	<u>\$ 21,834,553</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>
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
2021	146,654,222	2,456,790,091	442,196,688	343,670,797
2022	147,570,331	2,472,136,988	444,958,970	345,817,614

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>
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
147,278,653	3,242,033,145	0.52693
148,198,663	3,262,285,240	0.52693

GRIMES COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
Grimes County - Direct Rates:				
General	0.380329	0.380373	0.354586	0.344883
Road and bridge	0.148797	0.148813	0.174637	0.184366
Debt service	<u>0.001135</u>	<u>0.001075</u>	<u>0.001038</u>	<u>0.001012</u>
Total direct rates	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>
Overlapping Governments Rates:				
Cities:				
City of Anderson	0.207900	1.484400	0.200400	0.209000
City of Bedia	0.242780	1.295600	0.242780	0.242780
City of Navasota	0.487400	1.219200	0.540000	0.550000
City of Iola	0.154801	1.191400	0.147330	0.144235
School Districts:				
Anderson-Shiro CISD	1.380000	1.040000	1.470000	1.450000
Iola ISD	1.290500	0.500000	1.295400	1.321100
Madisonville CISD	1.220000	0.202900	1.218800	1.216300
Navasota ISD	1.211000	0.242780	1.179940	1.163430
Richards ISD	1.040000	0.021229	1.040000	1.040000
Other Districts:				
Grimes County ESD #1	0.219300	2.000000	2.000000	0.022758
Grimes County MUD #1	<u>2.000000</u>	<u>0.148222</u>	<u>0.147330</u>	<u>2.000000</u>
Total Direct and Overlapping Rates	<u>9.983942</u>	<u>9.875992</u>	<u>10.012241</u>	<u>9.889864</u>

Tax rates per \$100 of assessed valuation

Source: Grimes County Appraisal District

TABLE 7

Fiscal Year					
2017	2018	2019	2020	2021	2022
0.380464	0.530261	0.530261	0.530261	0.526933	0.480000
0.149797	-	-	-	-	-
-	-	-	-	-	-
<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.526933</u>	<u>0.480000</u>
0.219000	0.219000	0.190000	0.175000	0.170000	0.151058
0.223567	0.210836	0.211384	0.209640	0.206041	0.180532
0.554200	0.554200	0.569300	0.569300	0.569300	0.556000
0.133175	0.125652	0.124026	0.123713	0.124165	0.142497
1.380000	1.372800	1.257200	1.140800	1.100500	1.062600
1.265550	1.234080	1.160360	1.125130	1.042000	0.993900
1.218700	1.218700	1.178000	1.178700	1.178700	1.078000
1.183990	1.415210	1.321900	1.290900	1.247990	1.175090
1.040000	1.060000	0.990000	0.963900	1.077000	1.038400
0.026007	0.026007	0.026503	0.026626	0.026558	0.021322
-	-	-	-	-	-
<u>7.774450</u>	<u>7.966746</u>	<u>7.558934</u>	<u>7.333970</u>	<u>7.269187</u>	<u>6.879399</u>

THIS PAGE LEFT BLANK INTENTIONALLY

GRIMES COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Seaway Crude Pipeline LTD	\$ 171,806,372	1	5.27%	\$ -		- %
National Oilwell Varco LP	151,925,002	2	4.66%	377,371,120	1	18.73%
Tenaska Frontier Partners LTD	138,161,525	3	4.24%	120,628,985	3	5.99%
Blue Jay Solar Project	77,827,830	4	2.39%	-		- %
Magellan Pipeline Company LP	72,909,821	5	2.23%	-		- %
Centerpoint Energy Inc	71,019,567	6	2.18%	26,730,045	10	1.33%
Ellwood Texas Forge Navasota	68,412,337	7	2.10%	34,280,321	9	1.70%
BNSF Railway Co	65,567,208	8	2.01%	38,124,571	8	1.89%
Entergy Texas Inc	61,083,715	9	1.87%	-		- %
ETC Texas Pipeline LTD	37,141,551	10	1.14%	70,754,041	4	3.51%
Helmerich & Payne Intl Drilling Co	-		- %	125,991,189	2	6.25%
Trinity Industries INC	-		- %	50,102,024	6	2.49%
Nabors Drilling Technologies	-		- %	47,202,336	7	2.34%
CML Exploration LLC	-		- %	58,106,162	5	2.88%
Subtotal	915,854,928		28.06%	949,290,794		47.12%
Other taxpayers	<u>2,346,430,312</u>		<u>71.94%</u>	<u>1,065,221,421</u>		<u>52.89%</u>
Total	<u>\$ 3,262,285,240</u>		<u>100.00%</u>	<u>\$ 2,014,512,215</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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Tax levy	\$ 12,322,435	\$ 13,237,166	\$ 13,808,014	\$ 14,389,624
Taxes collected in year of levy	12,018,138	12,871,323	13,301,915	13,912,428
Percent of current tax collections	97.53%	97.24%	96.33%	96.68%
Taxes collected in subsequent years	<u>273,724</u>	<u>328,841</u>	<u>466,977</u>	<u>444,651</u>
Total tax collections	<u>\$ 12,291,862</u>	<u>\$ 13,200,164</u>	<u>\$ 13,768,892</u>	<u>\$ 14,357,079</u>
Total collections as a percentage of levy	99.75%	99.72%	99.72%	99.77%

Source: Grimes County Appraisal District

TABLE 9

		Fiscal Year									
		2017	2018	2019	2020	2021	2022				
\$	13,939,037	\$	14,161,009	\$	15,173,482	\$	16,740,910	\$	17,980,347	\$	19,100,775
	13,527,540		13,807,383		14,845,698		16,343,795		17,690,930		18,739,078
	97.05%		97.50%		97.84%		97.63%		98.39%		98.11%
	<u>371,224</u>		<u>300,127</u>		<u>257,088</u>		<u>300,700</u>		<u>138,273</u>		<u>-</u>
\$	<u>13,898,764</u>	\$	<u>14,107,509</u>	\$	<u>15,102,786</u>	\$	<u>16,644,495</u>	\$	<u>17,829,203</u>	\$	<u>18,739,078</u>
	99.71%		99.62%		99.53%		99.42%		99.16%		98.11%

GRIMES COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
Primary government:				
Governmental activities:				
Certificates of obligation	\$ 102,000	\$ 81,000	\$ 59,000	\$ 36,000
Leases payable	<u>9,309</u>	<u>4,788</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 111,309</u>	<u>\$ 85,788</u>	<u>\$ 59,000</u>	<u>\$ 36,000</u>
Personal income	\$ 33,350	\$ 34,808	\$ 34,996	\$ 36,772
Debt as a percentage of personal income	29.96%	40.57%	59.31%	102.14%
Population	33,350	34,808	27,172	27,512
Debt per capita	\$ 3	\$ 2	\$ 2	\$ 1

Source: Grimes County Tax Appraisal District

TABLE 10

Fiscal Year						
2017	2018	2019	2020	2021	2022	
\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>-</u>	<u>-</u>	<u>403,720</u>	<u>229,356</u>	<u>-</u>	<u>-</u>	
\$ <u>12,000</u>	\$ <u>-</u>	\$ <u>403,720</u>	\$ <u>229,356</u>	\$ <u>-</u>	\$ <u>-</u>	
\$ 35,677	\$ 33,661	\$ 35,450	\$ 36,909	\$ 26,734	\$ 27,693	
297.31%	-	8.78%	16.09%	-	-	
27,512	27,977	28,360	28,880	30,287	30,754	
\$ -	\$ -	\$ 14	\$ 8	\$ -	\$ -	

GRIMES COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Assessed value	\$ 2,169,629,401	\$ 2,332,656,595	\$ 2,430,593,971	\$ 2,504,277,704
Debt limit	108,481,470	116,632,830	121,529,699	125,213,885
Total net debt applicable to limit	<u>102,000</u>	<u>81,000</u>	<u>59,000</u>	<u>36,000</u>
Legal debt margin	\$ <u>108,379,470</u>	\$ <u>116,551,830</u>	\$ <u>121,470,699</u>	\$ <u>125,177,885</u>
Total net debt applicable to the limit as a percentage of debt limit	00.09%	00.07%	00.05%	00.03%

TABLE 11

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 2,437,944,169	\$ 2,598,283,379	\$ 2,845,277,259	\$ 2,844,863,890	\$ 3,242,033,144	\$ 3,262,285,240
121,897,208	129,914,169	142,263,863	142,243,195	162,101,657	163,114,262
<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 121,885,208</u>	<u>\$ 129,914,169</u>	<u>\$ 142,263,863</u>	<u>\$ 142,243,195</u>	<u>\$ 162,101,657</u>	<u>\$ 163,114,262</u>
00.01%	- %	- %	- %	- %	- %

GRIMES COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2013	2014	2015	2016
Net Taxable Assessed Value All property	\$ 2,169,629,401	\$ 2,332,656,595	\$ 2,430,593,971	\$ 2,504,277,704
Net Bonded Debt				
Gross bonded debt	102,000	81,000	59,000	36,000
Less debt service funds	<u>490,378</u>	<u>520,261</u>	<u>545,261</u>	<u>575,403</u>
Excess restricted net bonded debt	<u>\$(388,378)</u>	<u>\$(439,261)</u>	<u>\$(486,261)</u>	<u>\$(539,403)</u>
Ratio of Net Bonded Debt to Assessed Value	(0.0179%)	(0.0188%)	(0.0200%)	(0.0215%)
Population	26,783	26,859	27,172	27,671
Net Bonded Debt Per Capita	\$(15)	\$(16)	\$(18)	\$(19)

Source: Grimes County Tax Appraisal District

TABLE 12

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 2,437,944,169	\$ 2,598,283,379	\$ 2,845,277,259	\$ 2,844,863,890	\$ 3,242,033,144	\$ 3,262,285,240
12,000	-	-	-	-	-
<u>572,969</u>	<u>571,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$(560,969)	\$(571,854)	\$ -	\$ -	\$ -	\$ -
(0.0230%)	(0.0220%)	-	-	-	-
27,671	28,082	28,360	28,880	30,287	30,754
\$(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>
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%
2021	30,287	809,692,658	26,734	40.50	4,550	5.70%
2022	30,754	851,670,522	27,693	40.50	4,591	4.60%

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	2022			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Texas Dept. of Criminal Justice (Luther)	775	1	26.50%	628	2	20.53%
Navasota ISD	500	2	17.10%	472	3	15.43%
NOV Grant Prideco	400	3	13.68%	900	1	29.42%
Ellwood Texas Forge (prev Citation/Interstate)	290	4	9.92%	270	4	8.83%
Grimes County	195	5	6.67%	170	6	5.56%
MidSouth	190	6	6.50%	-	-	-
NOV Rolligon	175	7	5.98%	-	-	-
Texas Pipe Works	145	8	4.96%	225	5	7.36%
Trinity Heads	129	9	4.41%	-	-	-
Camp Allen	125	10	4.27%	-	-	-
Wal-Mart	-	-	-	104	7	3.40%
City of Navasota	-	-	-	102	8	3.33%
TMPA	-	-	-	95	9	3.11%
Grime St. Joseph	-	-	-	93	10	3.04%
	<u>2,924</u>		<u>100.00%</u>	<u>3,059</u>		<u>100.00%</u>

Source: Navasota Chamber of Commerce

Note: Percent of total county employment was calculated using county population for the corresponding year time the Census estimate of 50.2% of the population being over 16 and part of the able workforce.

GRIMES COUNTY, TEXAS

FULLTIME EQUIVALENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year			
	2013	2014	2015	2016
General Fund:				
General administration	36	31	31	31
Financial administration	8	8	8	8
Elections and voters administration	2	2	2	2
Judicial	20	25	25	25
Public safety	47	48	50	51
Health and welfare	3	3	3	3
Legal	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
General Fund Total	<u>124</u>	<u>125</u>	<u>127</u>	<u>128</u>
Special Revenue Funds:				
Public transportation fund - 20	27	27	27	37
Public services - fund 34	1	1	1	1
Public facilities - fund 36	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Special Revenue Fund Total	<u>30</u>	<u>30</u>	<u>30</u>	<u>40</u>
Total	<u>154</u>	<u>155</u>	<u>157</u>	<u>168</u>

TABLE 15

Fiscal Year						
<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	
31	28	26	30	36	36	
8	8	8	8	8	8	
2	2	2	2	2	2	
25	27	28	27	22	24	
51	61	60	68	68	74	
3	6	6	5	5	5	
<u>8</u>	<u>8</u>	<u>10</u>	<u>12</u>	<u>10</u>	<u>10</u>	
<u>128</u>	<u>140</u>	<u>140</u>	<u>152</u>	<u>151</u>	<u>159</u>	
37	36	36	40	41	42	
1	1	1	1	1	2	
<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
<u>40</u>	<u>39</u>	<u>39</u>	<u>43</u>	<u>44</u>	<u>46</u>	
<u>168</u>	<u>179</u>	<u>179</u>	<u>195</u>	<u>195</u>	<u>205</u>	

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year					
	2013	2014	2015	2016	2017	2018
<u>Constitutional County Court*</u>						
Civil cases:						
Pending beginning of year	16	24	15	19	15	21
Added	41	33	16	26	38	16
Disposed	41	35	12	37	32	10
Pending end of year	16	16	19	15	21	-
Criminal cases:						
Pending beginning of year	1,166	1,346	1,249	1,215	1,348	1,335
Added	569	271	411	350	296	58
Disposed	414	362	312	275	309	57
Pending end of year	1,321	1,240	1,348	1,305	1,335	-
Juvenile cases:						
Pending beginning of year	11	10	16	13	19	15
Added	33	18	33	42	32	12
Disposed	34	14	36	36	36	7
Pending end of year	10	17	13	19	15	-
<u>Statutory County Court*</u>						
Civil cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	126
Disposed	-	-	-	-	-	33
Pending end of year	-	-	-	-	-	120
Family Court						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	237
Disposed	-	-	-	-	-	97
Pending end of year	-	-	-	-	-	136
Juvenile cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	23
Disposed	-	-	-	-	-	31
Pending end of year	-	-	-	-	-	12
Misdemeanor cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	268
Disposed	-	-	-	-	-	187
Pending end of year	-	-	-	-	-	1,417
<u>District Clerk</u>						
Civil cases:						
Pending beginning of year	526	675	650	1,040	1,206	1,148
Added	329	287	294	580	643	346
Disposed	173	257	161	416	465	312
Pending end of year	675	649	742	1,206	1,148	699

Source: Texas Courts Online (Office of Court Administration)

*Statutory County Court at Law was created October 2017.

TABLE 16

Fiscal Year			
2019	2020	2021	2022
-	7	12	8
9	17	40	13
2	12	31	21
7	12	8	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
120	89	85	83
53	18	22	37
82	22	24	42
89	85	83	78
136	259	331	422
258	214	258	261
210	142	167	405
188	331	422	278
12	18	19	17
28	14	11	17
22	13	13	19
18	19	17	15
1,417	1,128	1,215	938
272	224	187	153
561	137	464	376
1,128	1,215	938	755
699	784	811	665
397	359	328	343
299	328	474	419
784	811	665	589

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year					
	2013	2014	2015	2016	2017	2018
<u>District Clerk (continued)</u>						
Family cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
Criminal cases:						
Pending beginning of year	178	249	257	237	261	178
Docket adjust	-	-	-	-	35	83
Added	266	182	217	247	186	140
Disposed	218	246	259	246	246	198
Placed on Inactive Status		-	1	17	95	102
Pending end of year	227	190	237	261	170	185
Criminal Cases:						
Pending Beginning of Year	15,801	16,198	16,942	17,276	15,756	16,073
Reactivated	-	1	-	(423)	1	-
Added	4,916	3,096	2,345	2,531	3,054	3,137
Disposed	4,532	3,757	2,220	13	2,687	2,910
Placed on Inactive	-	25	-	107	-	-
Pending End of Year	16,188	16,972	17,322	17,099	16,073	16,300
Civil Cases:						
Pending Beginning of Year	1,894	1,894	516	577	572	585
Reactivated	-	160	1	-	2	-
Added	249	213	1,450	149	232	306
Disposed	256	646	1,115	243	228	226
Placed on Inactive	34	1,185	2	-	-	9
Pending End of Year	1,892	516	577	571	585	665
<u>Miscellaneous</u>						
Permitted septic systems	149	172	172	220	248	252

Source: Texas Courts Online (Office of Court Administration)

*Statutory County Court at Law was created October 2017.

TABLE 16

Fiscal Year			
2019	2020	2021	2022
-	26	30	30
3	27	8	5
8	23	8	3
26	30	30	32
185	115	165	138
-	78	112	159
140	206	151	172
237	155	176	197
123	79	114	138
115	165	138	135
16,427	16,535	10,156	9,506
-	139	351	159
3,197	1,648	1,072	1,619
3,060	1,852	1,405	1,431
122	4,705	-	-
16,527	10,160	9,506	9,837
666	747	752	379
1	1	-	2
374	318	390	397
309	343	407	475
9	2	-	44
733	750	379	334
253	324	331	412

GRIMES COUNTY, TEXAS

TABLE 17

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General administration	6	7	12	12	20	20	24	21	21	23
Judicial	11	12	12	12	16	16	17	18	19	19
Financial administration	1	1	2	1	2	3	3	5	5	5
Legal	6	6	5	6	5	5	6	6	8	8
Elections	9	8	9	9	9	9	10	12	13	13
Public facilities	15	16	16	16	19	20	20	21	21	21
Public safety	70	82	83	83	95	97	98	110	123	117
Public transportation	138	92	143	143	156	158	156	163	120	129
Health and welfare	8	8	8	8	9	9	9	9	9	9
Environmental protection	2	2	3	2	3	2	2	2	2	2

Source: County inventory reports