

GRIMES COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

Prepared by:

Grimes County Auditor's Office

GRIMES COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

SEPTEMBER 30, 2023

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INTRODUCTORY SECTION



GRIMES COUNTY AUDITOR

Jessica Murphy

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E-mail: jessi.murphy@grimescountytexas.gov

April 1, 2024

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, 2023. 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 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. As of September 30, 2023, approximately \$1,901,155 was expended. Further details on ARPA projects may be found below.

Capital Purchases

The Road & Bridge Department purchased a 2023 Komatsu Motor Grader, a Kubota Tractor and 2 lightweight water tanks. The department also acquired a 2022 Ford F150 and (2) 2023 Chevrolet Silverados.

The Sheriff's Office purchased (5) 2022 Ford Police Interceptors, (1) 2023 Ford Police Interceptor, (2) 2022 and (1) 2023 Chevrolet Tahoes.

Constable Precincts 1 and 3 each purchased a 2022 Chevrolet Tahoe. Constable Precinct 1 also purchased a 2023 Chevrolet Tahoe.

The Crime Victims Coordinator purchased 2023 Chevrolet Tahoe.

The Facilities Director invested in a speaker/surround sound system and a John Deere tractor for the Grimes County Expo Center as well as a John Deere Loader for building maintenance.

New Construction

The Grimes County Justice Center suffered extensive water damage from burst copper plumbing during the freeze in December 2022. This contributed to the delayed completion of the building.

After the completion of the nearly 6,000-square-foot storage and maintenance building, Commissioners Court began planning for the construction of a new Justice Center Annex to be located behind the Justice Center. This approximately 16,345 square-foot building will be funded partially by ARPA and the county's reserves. It is intended to house Road & Bridge, Justice of the Peace Precinct 2, Adult Probation, Emergency Management, District Judge, 911 Addressing, Environmental/Solid Waste and DPS.

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: \$1,163,848 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.

Justice Center Annex: \$2,928,178 is allocated for the 16,345 square-foot building that is intended to house Road & Bridge, Justice of the Peace Precinct 2, Adult Probation, Emergency Management, District Judge, 911 Addressing, Environmental/Solid Waste and DPS.

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.

New Construction

The Justice Center Annex, a multi-tenant office building, is anticipated to begin construction in the fiscal year 2024. 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, District Judge, and Department of Public Safety (DPS) with a possibility of DPS Licensing and possible storage for various offices.

A portion of the revenue received from housing out-of-county inmates is anticipated to fund the renovation of the Law Enforcement Center.

Strategic Plan

The county's strategic plan has been a helpful tool for the Commissioners Court. "Strategic Plan Updates" is a recurring agenda item for regular Commissioners Court meetings.

FINANCIAL INFORMATION

Long Term Financial Planning

The County successfully constructed the Justice Center without the acquisition of debt. The court continues to use this debt-free strategy with the construction of the Justice Center Annex to be located behind the Justice Center.

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 2022 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**

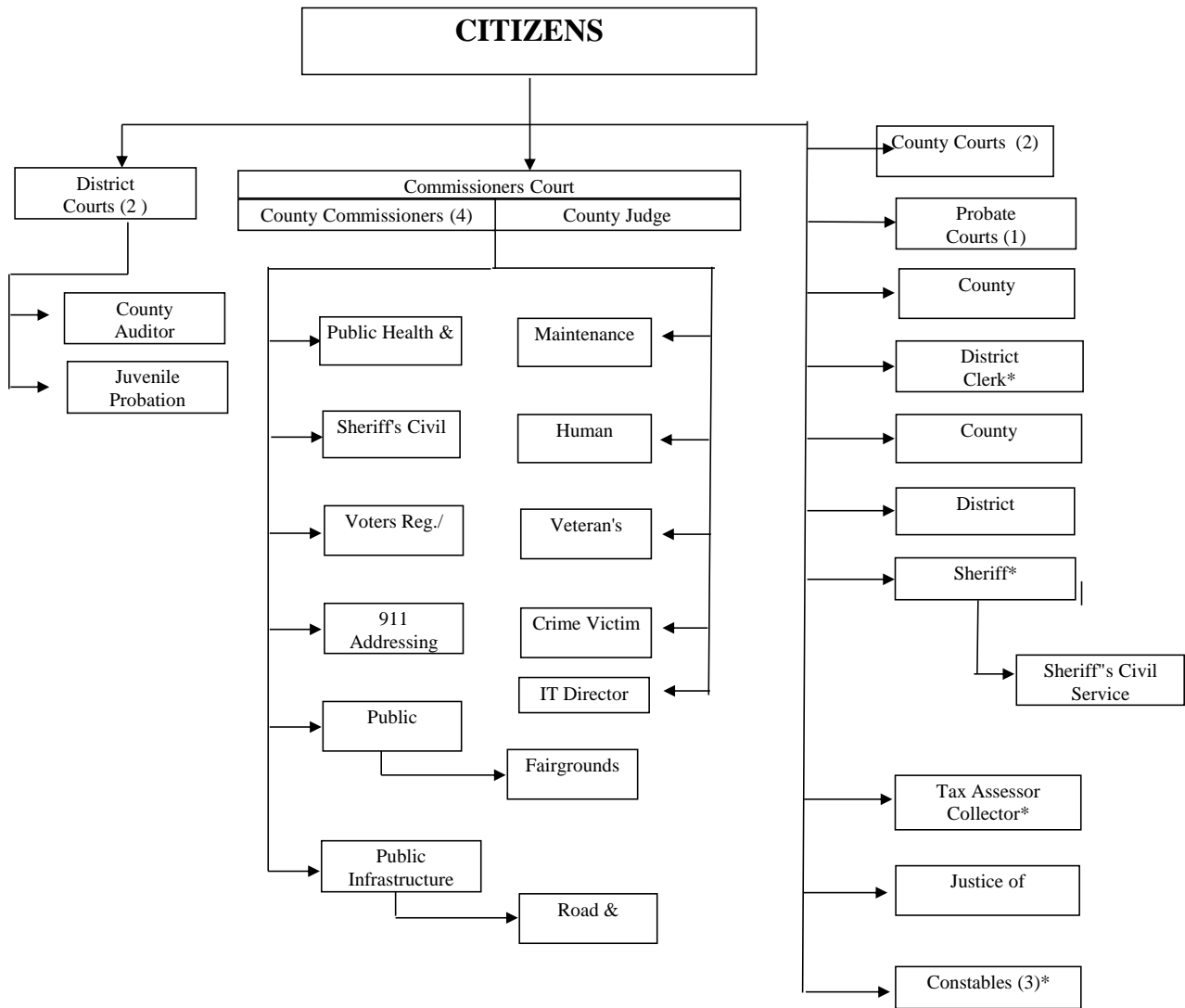
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

GRIMES COUNTY ORGANIZATIONAL CHART



Elected *

PRINCIPAL COUNTY OFFICIALS

September 30, 2023

Joe Fauth III	County Judge
Chad Mallett	Commissioner, Precinct #1
David Tullos	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

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, 2023, 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, 2023, 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 described in the notes to the financial statements, in fiscal year 2023, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based IT Arrangements*. Our opinion is 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 March 30, 2024, 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
March 30, 2024

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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, 2023. 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, 2023, the County's governmental funds reported combined fund balances of \$23,466,779. This reflects an increase of \$2,121,250 from the previous fiscal year. \$16,538,220 or 70% of the combined fund balances at September 30, 2023 is available to meet the County's current and future needs (unassigned fund balances).
- The County's total net position increased \$3,513,203 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 \$71,013,084 (net position) at September 30, 2023. Of this amount, \$17,965,408 represents unrestricted net position. This is an increase from the total net position of \$67,499,881 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 \$19,416,132 or 107% 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 46 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 41 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 \$71,013,084, at the close of the most recent fiscal year.

County’s Net Position

	Governmental Activities	
	2023	2022
Current and other assets	\$ 35,914,240	\$ 39,503,848
Capital assets	<u>48,690,284</u>	<u>47,224,347</u>
Total assets	<u>84,604,524</u>	<u>86,728,195</u>
Deferred outflows of resources	<u>2,212,590</u>	<u>2,070,892</u>
Long-term liabilities	3,510,725	2,777,765
Other liabilities	<u>5,429,901</u>	<u>6,579,916</u>
Total liabilities	<u>8,940,626</u>	<u>9,357,681</u>
Deferred inflows of resources	<u>6,863,404</u>	<u>11,941,525</u>
Net position:		
Net investment		
in capital assets	48,467,284	47,224,347
Restricted	4,580,392	4,688,307
Unrestricted	<u>17,965,408</u>	<u>15,587,227</u>
Total net position	<u>\$ 71,013,084</u>	<u>\$ 67,499,881</u>

By far, the largest portion of the County’s net position (68%) 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.

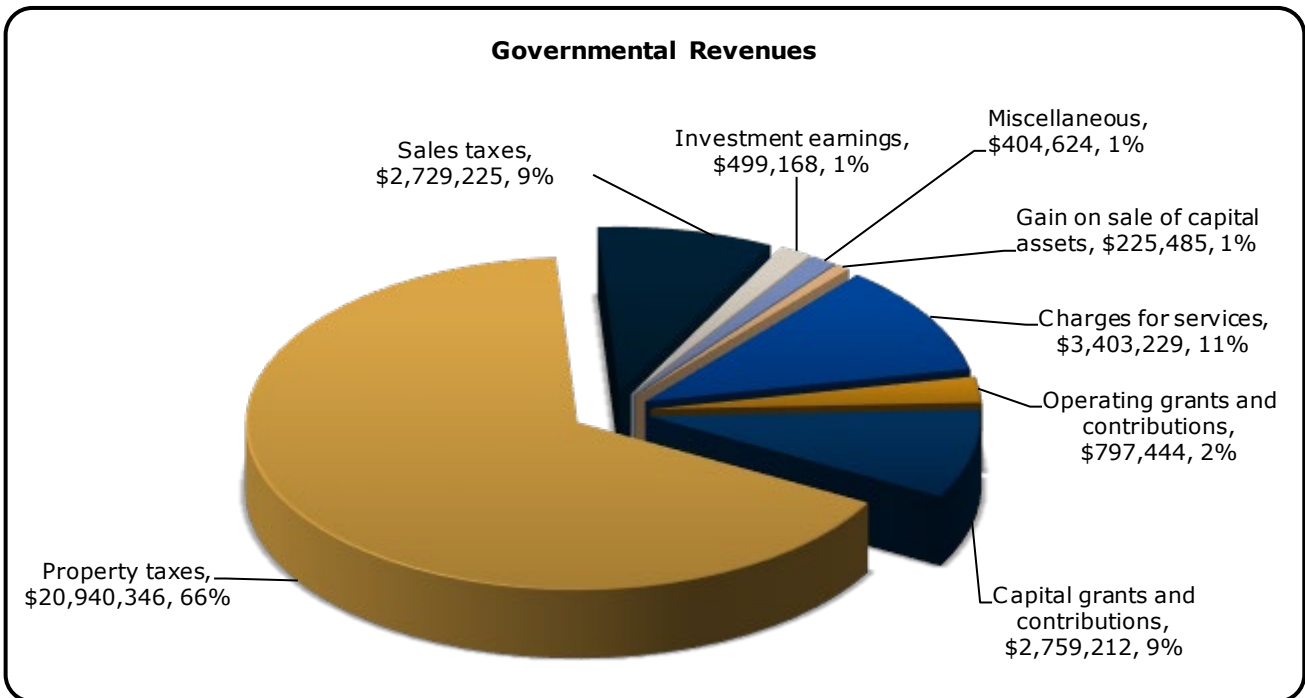
An additional portion of the County’s net position (6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$17,965,408 is unrestricted and may be used to meet the government’s ongoing obligations to its citizens and creditors.

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 \$3,513,203 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.

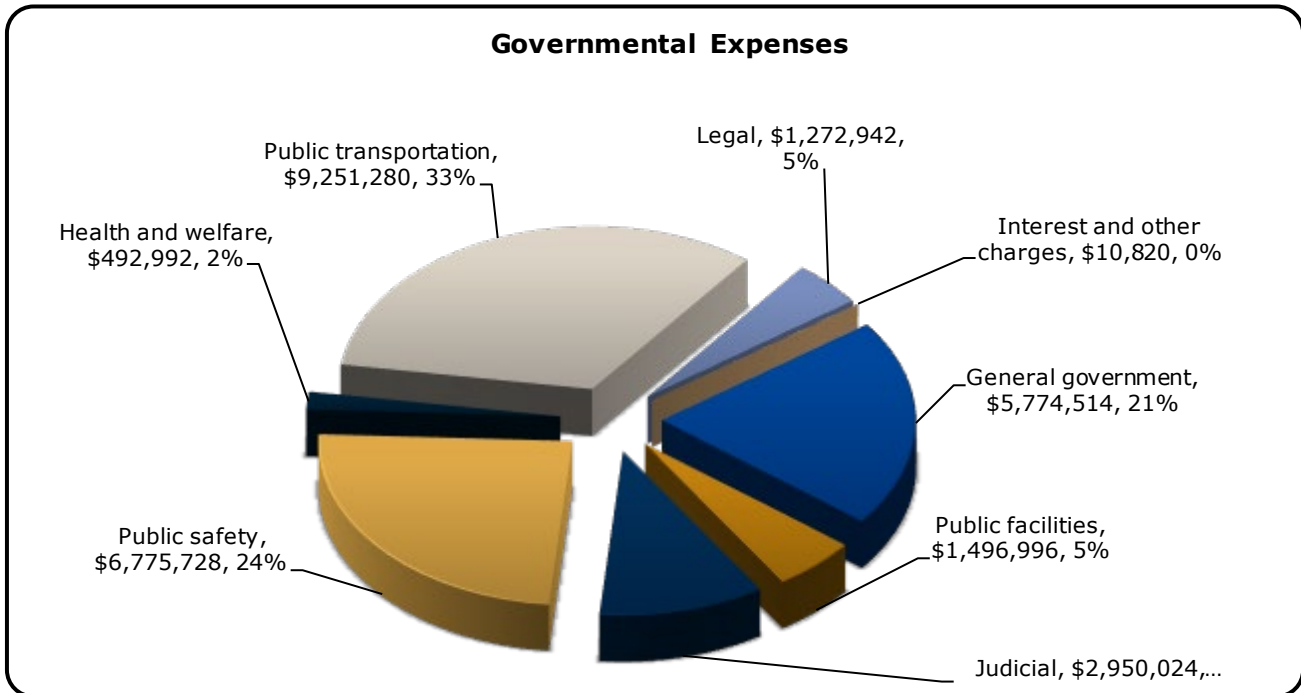
County's Changes in Net Position

	Governmental Activities	
	2023	2022
REVENUES		
Program revenues:		
Charges for services	\$ 3,403,229	\$ 3,223,690
Operating grants and contributions	797,444	1,548,724
Capital grants and contributions	2,759,212	1,157,992
General revenues:		
Property taxes	20,940,346	18,917,563
Sales taxes	2,729,225	2,217,382
Payment in lieu of taxes	162,825	191,563
Investment earnings	499,168	440,186
Gain on sale of capital assets	-	289,741
Miscellaneous	241,799	194,403
Total Revenues	<u>31,533,248</u>	<u>28,181,244</u>
EXPENSES		
General government	5,774,514	5,248,219
Public facilities	1,496,996	954,890
Judicial	2,950,024	2,349,335
Public safety	6,775,728	6,355,110
Health and welfare	492,992	448,104
Public transportation	9,251,280	9,896,739
Legal	1,272,942	1,173,792
Interest on long-term debt	5,569	-
Total Expenses	<u>28,020,045</u>	<u>26,426,189</u>
CHANGE IN NET POSITION	3,513,203	1,755,055
NET POSITION, BEGINNING	<u>67,499,881</u>	<u>65,744,826</u>
NET POSITION, ENDING	<u>\$ 71,013,084</u>	<u>\$ 67,499,881</u>

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



Total governmental revenues increased by \$3,352,004 in comparison to the prior year. This increase is primarily related to the increase in property tax values and sales tax revenue.



Total governmental expenses increased as compared to the prior year \$1,593,856, or 6%. 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 2023.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

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

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

The County's governmental funds reflect a combined fund balance of \$23,466,779. Of the total governmental fund balance \$4,580,392 is restricted for various purposes, \$2,316,237 is assigned, and \$16,538,220 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 \$17,115,320. 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 94% of total General Fund expenditures. The fund balance of the County's General Fund reported an increase of \$1,983,929 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 \$213,362 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 \$15,425. 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 \$15,425.

The CDBG Disaster & CRF 2020 Grants Fund reported an increase in fund balance of \$218,097 . 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.

The American Rescue Plan Fund reported activity for the ARPA grant activity and grant revenue and expenditures equal in this fund therefore fund balance is zero.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual General Fund revenues exceeded the budget by \$955,332 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 \$1,525,043 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 2023 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 \$48,690,284 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 \$1,275,954. 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 \$480 thousand, \$548 thousand in land, and various machinery and equipment in the amount \$3.07 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 pages 17-28 of this report.

Long-term Debt. At the end of the year, the County reported employee benefit liabilities. The County also recognized leases payable of \$80,367 and SBITAs payable of \$142,643 as of September 30, 2023.

Additional information on the County's long-term debt can be found in the notes to the financial statements on pages 28-29 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 4.60% to 4.50%. 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 2024 budget September 6, 2023. The property tax rate for fiscal year 2023 is \$0.450339 per \$100 valuation, which is expected to raise an additional \$818,494 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, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 28,318,975
Receivables, net:	
Property taxes	1,172,776
Accounts	531,220
Leases	5,328,099
Due from other governments	531,240
Prepaid expenses	31,930
Capital assets:	
Non-depreciable	19,444,888
Depreciable, net	<u>29,245,396</u>
Total assets	<u>84,604,524</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Related to OPEB - group term life	72,886
Related to OPEB - retiree health	242,681
Related to pensions	<u>1,897,023</u>
Total deferred outflows of resources	<u>2,212,590</u>
 LIABILITIES	
Accounts payable	1,096,305
Accrued liabilities	210,257
Due to other governments	375,257
Unearned revenue	3,748,082
Noncurrent liabilities:	
Due within one year:	
Long term debt	166,161
Total OPEB liability - group term life	9,286
Total OPEB liability - retiree health	40,216
Due in more than one year:	
Long term debt	317,660
Total OPEB liability - group term life	455,029
Total OPEB liability - retiree health	1,970,563
Net pension liability	<u>551,810</u>
Total liabilities	<u>8,940,626</u>
 DEFERRED INFLOWS OF RESOURCES	
Related to leases	5,313,555
Related to OPEB - group term life	137,386
Related to OPEB - retiree health	1,156,357
Related to pensions	<u>256,106</u>
Total deferred inflows of resources	<u>6,863,404</u>
 NET POSITION	
Net investment in capital assets	48,467,284
Restricted for:	
Road and bridge	3,275,470
Judicial	613,707
Public safety	305,038
Records management	257,568
Historical preservation	109,409
Election services	19,200
Unrestricted	<u>17,965,408</u>
Total net position	<u>\$ 71,013,084</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, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
					Governmental Activities
Governmental activities:					
General government	\$ 5,774,514	\$ 1,762,139	\$ 309,017	\$ -	\$ (3,703,358)
Public facilities	1,496,996	132,005	-	689,656	(675,335)
Judicial	2,950,024	523,954	37,944	-	(2,388,126)
Public safety	6,775,728	205,065	169,083	1,311,490	(5,090,090)
Health and welfare	492,992	-	-	-	(492,992)
Public transportation	9,251,280	773,205	88,880	758,066	(7,631,129)
Legal	1,272,942	6,861	192,520	-	(1,073,561)
Interest	5,569	-	-	-	(5,569)
Total governmental activities	<u>\$ 28,020,045</u>	<u>\$ 3,403,229</u>	<u>\$ 797,444</u>	<u>\$ 2,759,212</u>	<u>(21,060,160)</u>
General revenues:					
Taxes:					
Property taxes					20,940,346
Sales taxes					2,729,225
Payment in lieu of taxes					162,825
Investment earnings					499,168
Miscellaneous					241,799
Total general revenues					<u>24,573,363</u>
Change in net position					3,513,203
Net position, beginning					<u>67,499,881</u>
Net position, ending					<u>\$ 71,013,084</u>

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

GRIMES COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>
ASSETS			
Cash and investments	\$ 19,316,250	\$ 3,847,231	\$ 15,425
Receivables, net:			
Taxes	1,172,776	-	-
Accounts	530,891	-	-
Leases	5,328,099	-	-
Due from other governments	9,972	200	-
Due from other funds	625,996	-	-
Prepaid expenditures	31,930	-	-
Total assets	<u>27,015,914</u>	<u>3,847,431</u>	<u>15,425</u>
LIABILITIES			
Accounts payable	451,587	533,472	-
Accrued liabilities	163,335	38,489	-
Due to other governments	375,257	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>990,179</u>	<u>571,961</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	728,303	-	-
Unavailable revenue - court fines and fees	528,125	-	-
Unavailable revenue - grants	7,690	-	-
Related to leases	5,313,555	-	-
Total deferred inflows of resources	<u>6,577,673</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable for:			
Prepaid items	31,930	-	-
Restricted for:			
Road and bridge	-	3,275,470	-
Judicial	-	-	-
Public safety	-	-	-
Records management	-	-	-
Historical preservation	-	-	-
Election services	-	-	-
Assigned for:			
Capital murder trial	603,107	-	-
Capital projects	-	-	15,425
Subsequent year budget	1,697,705	-	-
Unassigned	17,115,320	-	-
Total fund balances	<u>19,448,062</u>	<u>3,275,470</u>	<u>15,425</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 27,015,914</u>	<u>\$ 3,847,431</u>	<u>\$ 15,425</u>

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

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

The net pension liability, total OPEB 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
\$ -	\$ 3,708,446	\$ 1,431,623	\$ 28,318,975
-	-	-	1,172,776
-	-	329	531,220
-	-	-	5,328,099
448,768	-	72,300	531,240
-	-	-	625,996
-	-	-	31,930
<u>448,768</u>	<u>3,708,446</u>	<u>1,504,252</u>	<u>36,540,236</u>
-	-	111,246	1,096,305
-	-	8,433	210,257
-	-	-	375,257
595,943	-	30,053	625,996
-	3,708,446	39,636	3,748,082
<u>595,943</u>	<u>3,708,446</u>	<u>189,368</u>	<u>6,055,897</u>
-	-	-	728,303
-	-	-	528,125
439,887	-	-	447,577
-	-	-	5,313,555
<u>439,887</u>	<u>-</u>	<u>-</u>	<u>7,017,560</u>
-	-	-	31,930
-	-	-	3,275,470
-	-	613,707	613,707
-	-	305,038	305,038
-	-	257,568	257,568
-	-	109,409	109,409
-	-	19,200	19,200
-	-	-	603,107
-	-	-	15,425
-	-	-	1,697,705
(587,062)	-	9,962	16,538,220
<u>(587,062)</u>	<u>-</u>	<u>1,314,884</u>	<u>23,466,779</u>
\$ 448,768	\$ 3,708,446	\$ 1,504,252	
			48,648,438
			(2,364,163)
			1,704,005
			<u>(441,975)</u>
			<u>\$ 71,013,084</u>

GRIMES COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>
REVENUES			
Taxes:			
Property	\$ 20,919,592	\$ -	\$ -
Sales	2,678,171	-	-
Payment in lieu of taxes	162,825	-	-
Intergovernmental	411,281	81,876	-
Fees of office	894,100	7,004	-
Fines and forfeitures	171,667	56,829	-
Investment earnings	499,168	-	-
Charges for services	11,493	773,205	-
Hospital lease and rentals	600,136	-	-
Miscellaneous	<u>516,152</u>	<u>85,051</u>	<u>-</u>
Total revenues	<u>26,864,585</u>	<u>1,003,965</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	5,209,576	-	-
Public facilities	1,294,319	-	-
Judicial	2,651,676	-	-
Public safety	5,931,611	-	-
Health and welfare	486,902	-	-
Public transportation	364,414	6,913,837	-
Legal	1,265,859	-	-
Debt service:			
Principal	84,167	-	-
Interest and other	5,212	-	-
Capital outlay	<u>924,778</u>	<u>1,286,873</u>	<u>191,084</u>
Total expenditures	<u>18,218,514</u>	<u>8,200,710</u>	<u>191,084</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,646,071</u>	<u>(7,196,745)</u>	<u>(191,084)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,910	6,942,406	206,509
Transfers out	(7,619,731)	-	-
Issuance of lease	89,200	-	-
Issuance of SBITA	157,584	-	-
Sale of capital assets	19,824	40,392	-
Insurance recoveries	<u>689,071</u>	<u>585</u>	<u>-</u>
Total other financing sources and uses	<u>(6,662,142)</u>	<u>6,983,383</u>	<u>206,509</u>
NET CHANGE IN FUND BALANCES	1,983,929	(213,362)	15,425
FUND BALANCES, BEGINNING	<u>17,464,133</u>	<u>3,488,832</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 19,448,062</u>	<u>\$ 3,275,470</u>	<u>\$ 15,425</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
\$ -	\$ -	\$ -	\$ 20,919,592
-	-	-	2,678,171
-	-	-	162,825
758,066	1,311,490	559,176	3,121,889
-	-	294,354	1,195,458
-	-	73,181	301,677
-	-	-	499,168
-	-	132,005	916,703
-	-	-	600,136
-	-	4,442	605,645
<u>758,066</u>	<u>1,311,490</u>	<u>1,063,158</u>	<u>31,001,264</u>
-	-	279,167	5,488,743
-	-	193,932	1,488,251
-	-	246,090	2,897,766
-	-	503,827	6,435,438
-	-	6	486,908
539,969	1,195,757	12,322	9,026,299
-	-	7,614	1,273,473
-	-	21,878	106,045
-	-	357	5,569
-	156,408	149,450	2,708,593
<u>539,969</u>	<u>1,352,165</u>	<u>1,414,643</u>	<u>29,917,085</u>
<u>218,097</u>	<u>(40,675)</u>	<u>(351,485)</u>	<u>1,084,179</u>
-	41,975	466,983	7,659,783
-	(1,300)	(38,752)	(7,659,783)
-	-	-	89,200
-	-	40,415	197,999
-	-	-	60,216
-	-	-	689,656
<u>-</u>	<u>40,675</u>	<u>468,646</u>	<u>1,037,071</u>
218,097	-	117,161	2,121,250
<u>(805,159)</u>	<u>-</u>	<u>1,197,723</u>	<u>21,345,529</u>
\$ <u>(587,062)</u>	\$ <u>-</u>	\$ <u>1,314,884</u>	\$ <u>23,466,779</u>

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - total governmental funds: \$ 2,121,250

Amounts reported for governmental activities in the Statement of Activities are different because:

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	3,803,246
Depreciation	(2,221,732)

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.

(157,423)

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	20,754
Court fines	33,867
Grants	(212,293)

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

Issuance of lease	(89,200)
Issuance of SBITA	(197,999)
Principal payment	106,045

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	269,234
Other postemployment benefits obligation cost	(74,615)
Compensated absences	<u>112,069</u>

Change in net position of governmental activities \$ 3,513,203

GRIMES COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2023

	<u>Private Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and investments	\$ 4,586,497	\$ 2,204,990
Total assets	<u>4,586,497</u>	<u>2,204,990</u>
LIABILITIES		
Due to others	-	62,957
Due to other governments	-	<u>2,870</u>
Total liabilities	<u>-</u>	<u>65,827</u>
NET POSITION		
Restricted for individuals, organizations, and other governments	<u>4,586,497</u>	<u>2,139,163</u>
Total net position	<u>\$ 4,586,497</u>	<u>\$ 2,139,163</u>

GRIMES COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Private Purpose Trust Funds	Custodial Funds
	<u> </u>	<u> </u>
ADDITIONS		
Collections from judgements	\$ 239,519	\$ 56,869
Taxes and fees collected on behalf of other governments	-	8,439,676
Receipts for tax sales	-	87,766
Contributions from other governments	-	203,062
Deposits received	-	482,533
Bonds received	-	65,101
Interest earnings	13,606	10,093
Total additions	<u>253,125</u>	<u>9,345,100</u>
DEDUCTIONS		
Disbursements to beneficiaries	245,531	590,154
Payments from tax sales	-	464,500
Deposits returned	-	58,856
Bonds refunded	-	29,600
Taxes and fees disbursed to other governments	-	8,756,129
Total deductions	<u>245,531</u>	<u>9,899,239</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	7,594	(554,139)
NET POSITION, BEGINNING	<u>4,578,903</u>	<u>2,693,302</u>
NET POSITION, ENDING	<u>\$ 4,586,497</u>	<u>\$ 2,139,163</u>

GRIMES COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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
Right-to-use equipment and vehicles	5 years
Right-to-use SBITAs	5 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 lease agreements as both lessee and 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 uses the interest rate charged by the lessor as the discount rate, if available. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

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

Lessee

The County is a lessee for noncancellable leases of equipment and vehicles. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor. The County is a lessor in an arrangement allowing the use of 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.

Subscription-Based Information Technology Arrangements

The County is a lessee for subscription-based IT arrangements (SBITAs). The County recognizes liability and an intangible right-to-use asset in the government-wide financial statements.

At the commencement of a SBITA, the County initially measures the liability at the present value of payments expected to be made during the agreement term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) agreement term, and (3) agreed upon payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate.
- The agreement term includes the noncancellable period of the SBITA.
- The agreed upon payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability. These right to use assets are reported with other capital assets and liabilities are reported with long-term debt on the statement of net position.

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 TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. 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

TCERS Group Term Life Fund. The County participates in the Texas County & District Group Term Life Fund (TCERS GTLF), which is an optional single-employer defined benefit life insurance plan that is administered by TCERS. 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 in 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. 96, *Subscription-Based IT Arrangements*, was adopted effective October 1, 2022. The statement addresses accounting and financial reporting for SBITA contracts. Statement No. 96 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to SBITAs 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, liabilities 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, County Specialty Court, Court Digital & Record Preservation, County Record Management and Preservation, HAVA Grant, Illegal Tire Dumping Clean-up, Opioid Settlement, 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	District Court	\$ 87,427
	Juvenile board	155
	Juvenile	1,234
	Debt service	3,365
911 Addressing Fund	Fund	17,993
Fairgrounds Fund	Fund	11,571
Alternative Dispute Resolution	Fund	1,000

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 had a deficit fund balance of \$587,062. The deficit is expected to be funded by grant funds collected in the subsequent fiscal year.

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, 2023, 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.

	General	Nonmajor Governmental	Total
Taxes	\$ 1,569,265	\$ -	\$ 1,569,265
Court fines	2,640,624	-	2,640,624
Leases	5,328,099	-	5,328,099
Other	<u>2,766</u>	<u>329</u>	<u>3,095</u>
Gross receivables	9,540,754	329	9,541,083
Allowance for uncollectible	<u>(2,508,988)</u>	<u>-</u>	<u>(2,508,988)</u>
Net receivables	<u>\$ 7,031,766</u>	<u>\$ 329</u>	<u>\$ 7,032,095</u>

Leases Receivable

A summary of the County's leases receivable as of September 30, 2023 is as follows:

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Receivable	Revenue Current Year	Amounts Outstanding 9/30/2023
Governmental activities					
Right to use:					
CHI St. Joseph Health Grimes Hospital	0.21%	2017	\$ 5,913,831	\$ 585,732	\$ 5,328,099
Total governmental activities			<u>\$ 5,913,831</u>	<u>\$ 585,732</u>	<u>\$ 5,328,099</u>

C. Capital Assets

Capital assets activity for the year ended September 30, 2023, was as follows:

	Balance Beginning	Increases	Transfers / Decreases	Balance Ending
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 556,160	\$ 548,469	\$ -	\$ 1,104,629
Perpetual rights-of-way	5,891,129	-	(152,098)	5,739,031
Construction in progress	<u>12,411,793</u>	<u>487,532</u>	<u>(298,097)</u>	<u>12,601,228</u>
Total capital assets not being depreciated	<u>18,859,082</u>	<u>1,036,001</u>	<u>(450,195)</u>	<u>19,444,888</u>
Capital assets being depreciated:				
Buildings and improvements	12,810,745	270,168	298,097	13,379,010
Machinery and equipment	12,070,520	1,560,186	(491,767)	13,138,939
Infrastructure	38,334,621	639,692	(58,178)	38,916,135
Right to use -Equipment	20,337	89,200	-	109,537
Right to use -SBITAs	<u>24,545</u>	<u>207,999</u>	<u>-</u>	<u>232,544</u>
Total capital assets being depreciated	<u>63,260,768</u>	<u>2,767,245</u>	<u>(251,848)</u>	<u>65,776,165</u>
Less: accumulated depreciation for:				
Buildings and improvements	(10,083,434)	(333,523)	-	(10,416,957)
Machinery and equipment	(8,184,427)	(489,324)	491,767	(8,181,984)
Infrastructure	(16,582,760)	(1,297,431)	52,099	(17,828,092)
Right to use -Equipment	(2,282)	(26,367)	-	(28,649)
Right to use -SBITAs	<u>-</u>	<u>(75,087)</u>	<u>-</u>	<u>(75,087)</u>
Total accumulated depreciation	<u>(34,852,903)</u>	<u>(2,221,732)</u>	<u>543,866</u>	<u>(36,530,769)</u>
Total capital assets being depreciated, net	<u>28,407,865</u>	<u>545,513</u>	<u>292,018</u>	<u>29,245,396</u>
Governmental activities, capital assets, net	<u>\$ 47,266,947</u>	<u>\$ 1,581,514</u>	<u>\$ (158,177)</u>	<u>\$ 48,690,284</u>

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

General government	\$ 239,796
Public facilities	19,103
Judicial	95,636
Public safety	447,758
Health and welfare	11,338
Public transportation	1,383,072
Legal	<u>25,029</u>
Total depreciation expense - governmental activities	<u>\$ 2,221,732</u>

D. Long-term Debt

Changes in the County's long-term liabilities for the year ended September 30, 2023, are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Compensated absences	\$ 372,890	\$ 353,023	\$ 465,092	\$ 260,821	\$ 65,205
Leases	17,301	89,200	26,135	80,366	26,264
SBITAs	<u>24,545</u>	<u>197,999</u>	<u>79,910</u>	<u>142,634</u>	<u>74,692</u>
Total governmental activities	<u>\$ 414,736</u>	<u>\$ 640,222</u>	<u>\$ 571,137</u>	<u>\$ 483,821</u>	<u>\$ 166,161</u>

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

E. Leases Payable

A summary of the County's long-term leases payable as of September 30, 2023, is as follows:

<u>Purpose of Lease</u>	<u>Interest Rate</u>	<u>Initial Year of Lease</u>	<u>Amount of Initial Lease Liability</u>	<u>Interest Current Year</u>	<u>Amounts Outstanding 9/30/2023</u>	<u>Amounts Due Within One Year</u>
Right to Use						
Equipment	0.6860%	2022	\$ 20,337	\$ 108	\$ 13,275	\$ 4,053
Vehicles	0.6860%	2023	89,200	<u>491</u>	<u>67,091</u>	<u>22,211</u>
				<u>\$ 599</u>	<u>\$ 80,366</u>	<u>\$ 26,264</u>

Annual SBITA payments to maturity are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2024	\$ 26,264	\$ 471	\$ 26,735
2025	26,445	290	26,735
2026	26,626	108	26,734
2027	<u>1,031</u>	<u>3</u>	<u>1,034</u>
Total	<u>\$ 80,366</u>	<u>\$ 872</u>	<u>\$ 81,238</u>

F. SBITA Payable

A summary of the County’s long-term SBITA payable as of September 30, 2023, is as follows:

<u>Purpose of Subscription</u>	<u>Interest Rate</u>	<u>Initial Year of Subscription</u>	<u>Amount of Initial Subscription Liability</u>	<u>Amounts Outstanding 9/30/2023</u>
Right to Use:				
Appriss Insights LLC	3.2070%	2023	\$ 9,509	\$ 4,129
ECM Today Software	2.5600%	2023	14,220	7,020
Genasys Software	2.3100%	2023	26,195	20,714
LGS- District Clerk	3.1440%	2023	65,363	44,140
LGS- County Clerk	3.1440%	2023	30,617	20,676
LGS- JP#1-3	3.1440%	2023	51,774	34,963
LexisNexis Software - CO Atty	3.2070%	2023	4,842	3,216
LexisNexis, a division of RELX Inc- Law Library	3.2070%	2023	6,748	2,931
SpyGlass- SpyCare Software	2.8940%	2023	9,830	4,845
Total Subscriptions				<u>\$ 142,634</u>

Annual SBITA payments to maturity are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2024	\$ 74,692	\$ 3,400	\$ 78,092
2025	57,349	1,250	58,599
2026	5,236	245	5,481
2027	5,357	124	5,481
Total	<u>\$ 142,634</u>	<u>\$ 5,019</u>	<u>\$ 147,653</u>

G. Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2023, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	CDBG Disaster	\$ 595,943
General	Nonmajor Governmental	30,053
		<u>\$ 625,996</u>

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

H. Interfund Transfers

The composition of interfund transfers for the year ended September 30, 2023, is as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amounts</u>
Road & Bridge	General	\$ 6,940,606
Road & Bridge	Nonmajor Governmental	1,800
Capital Projects	General	206,509
ARPA	General	5,633
ARPA	Nonmajor Governmental	36,342
General	ARPA	1,300
General	Nonmajor Governmental	610
Nonmajor Governmental	General	466,983
Total		<u>\$ 7,659,783</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, 2023.

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, 2023, 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 2023, 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 TCDRS 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. TCDRS in the aggregate issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034 Austin, TX, 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. TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS 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 TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees covered by benefit terms. At the December 31, 2022, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	109
Inactive employees entitled to but not yet receiving benefits	168
Active employees	<u>201</u>
	<u>478</u>

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

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rate for the County was 8.96% in both calendar years 2022 and 2023. The County’s contributions to TCDRS for the year ended September 30, 2023, 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, 2022, 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, 2022, 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, 2022 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 2021 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 2023 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 2023. 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%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.95%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.39%
Direct Lending	Morningstar LSTA US Leveraged TR USD Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	7.60%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

⁽¹⁾ Target asset allocation adopted at the March 2023 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 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 (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance at 12/31/2021	\$ 33,414,384	\$ 37,159,781	\$ (3,745,397)
Changes for the year:			
Service cost	1,163,118	-	1,163,118
Interest on total pension liability ⁽¹⁾	2,569,036	-	2,569,036
Effect of economic/demographic gains or losses	(6,284)	-	(6,284)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(190,186)	(190,186)	-
Benefit payments	(1,387,483)	(1,387,483)	-
Administrative expenses	-	(20,517)	20,517
Member contributions	-	650,845	(650,845)
Net investment income	-	(2,179,883)	2,179,883
Employer contributions	-	944,654	(944,654)
Other ⁽²⁾	-	33,564	(33,564)
Balance at 12/31/2022	<u>\$ 35,562,585</u>	<u>\$ 35,010,775</u>	<u>\$ 551,810</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	\$ 40,346,240	\$ 35,562,585
Fiduciary net position	<u>35,010,775</u>	<u>35,010,775</u>	<u>35,010,775</u>
Net pension liability/(asset)	<u>\$ 5,335,465</u>	<u>\$ 551,810</u>	<u>\$ (3,430,693)</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, 2023, the County recognized pension expense of \$(229,555).

As of September 30, 2023, 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	\$ 811	\$ 219,347
Changes in actuarial assumptions	460,992	36,759
Difference between projected and actual investment earnings	727,437	-
Contributions subsequent to the measurement date	<u>707,783</u>	<u>-</u>
Total	<u>\$ 1,897,023</u>	<u>\$ 256,106</u>

The \$707,783 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, 2024. 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,	
2024	\$ (63,757)
2025	(126,953)
2026	122,808
2026	1,001,036

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	87
Inactive employees entitled to but not yet receiving benefits	46
Active employees	<u>201</u>
	<u>334</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 0.42% for calendar year 2021 and 2022, respectively, of which 0.19% and 0.17%, 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, 2023, was \$16,438, 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, 2022 as determined by an actuarial valuation as of that date.

Actuarial Assumptions. The Total OPEB Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Investment rate of return (discount rate)	3.72%
Actuarial cost method	Entry Age Level Percent of Salary

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, 2022, 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, 2022.

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 (2.72%)	Current Discount Rate (3.72%)	1% Increase in Discount Rate (4.72%)
Total OPEB Liability	\$ 545,231	\$ 464,315	\$ 400,675

OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEBs. As of September 30, 2023, the County reported a liability of \$464,315 for its Total OPEB Liability. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022. This liability is generally liquidated by the General and Road and Bridge Funds. For the year ended September 30, 2023, the County recognized OPEB expense of \$38,710. 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, 2021	\$ 586,487
Changes for the year:	
Service cost	29,562
Interest on total OPEB liability ⁽¹⁾	12,529
Effect of economic/demographic gains or losses	(1,743)
Effect of assumption changes or inputs ⁽²⁾	(146,714)
Benefit payments	(15,806)
Balance at December 31, 2022	<u>\$ 464,315</u>

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

⁽²⁾ Reflects change in discount rate.

As of September 30, 2023, 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	\$ -	\$ 8,608
Change of assumptions	61,827	128,778
Contributions subsequent to the measurement date	<u>11,059</u>	<u>-</u>
Totals	<u>\$ 72,886</u>	<u>\$ 137,386</u>

\$11,059 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, 2024. 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,
2024	\$ (4,403)
2025	2,177
2026	(23,847)
2027	(24,743)
2028	(24,743)

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, 2023, 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, 2023.

Changes in the Total OPEB Liability. The County's total OPEB liability of \$2,010,779 was measured as of September 30, 2023 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 10/01/2022	\$ 1,818,388
Changes for the year:	
Service cost	141,563
Interest on the total liability	92,496
Benefit payments	<u>(41,668)</u>
Net changes	<u>192,391</u>
Balance at 09/30/2023	<u><u>\$ 2,010,779</u></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	\$ 1,743,875	\$ 2,010,779	\$ 2,339,601

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	\$ 1,689,788	\$ 2,010,779	\$ 2,424,204

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB. For the year ended September 30, 2023, the County recognized OPEB expense of \$92,522.

As of September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 36,053	\$ 358,043
Changes in actuarial assumptions	<u>206,628</u>	<u>798,314</u>
Total	<u>\$ 242,681</u>	<u>\$ 1,156,357</u>

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

<u>For the Year Ended September 30,</u>	
2024	\$ (141,537)
2025	(141,537)
2026	(143,625)
2027	(204,120)
2028	(188,572)
Thereafter	(94,285)

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:

	<u>OPEB Expense</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows Resources</u>	<u>Total OPEB Liability</u>	<u>Due Within One Year</u>
Governmental activities:					
TCDRS Group Term Life	\$ 38,710	\$ 72,886	\$ 137,386	\$ 464,315	\$ 9,286
Retiree Health Insurance	<u>92,522</u>	<u>242,681</u>	<u>1,156,357</u>	<u>2,010,779</u>	<u>40,216</u>
Total governmental activities	<u>\$ 131,232</u>	<u>\$ 315,567</u>	<u>\$ 1,293,743</u>	<u>\$ 2,475,094</u>	<u>\$ 49,502</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:

GASB Statement No. 99, *Omnibus 2022* – The objective of this Statement is to correct practice issues identified during implementation and application of certain GASB Statements and financial reporting for financial guarantees. There are various effective dates 1.) upon issuance 2.) fiscal years beginning after June 15, 2022 and 3.) fiscal years beginning after June 15, 2023.

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.

The Government Accounting Standards Board (GASB) has amended the existing standards regarding capitalization thresholds for assets. The amended guidance for the capitalization threshold comes from GASB Implementation Guide 2021-1, Question 5.1. Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture and library books are examples of asset types that may not meet a capitalization policy on an individual basis yet could be significant collectively. In this example, if the \$150,000 aggregate amount (100 computers costing \$1,500 each) is significant, the government should capitalize the computers. The amended guidance is effective for reporting periods beginning after June 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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 20,937,455	\$ 20,937,455	\$ 20,919,592	\$ (17,863)
Sales	2,034,634	2,034,634	2,678,171	643,537
Payment in lieu of taxes	175,350	175,350	162,825	(12,525)
Intergovernmental	376,495	376,495	411,281	34,786
Fees of office	890,919	890,919	894,100	3,181
Fines and forfeitures	134,431	134,431	171,667	37,236
Investment earnings	334,400	334,400	499,168	164,768
Charges for services	12,500	12,500	11,493	(1,007)
Hospital lease and rentals	597,756	597,756	600,136	2,380
Miscellaneous revenue	<u>377,023</u>	<u>415,313</u>	<u>516,152</u>	<u>100,839</u>
Total revenues	<u>25,870,963</u>	<u>25,909,253</u>	<u>26,864,585</u>	<u>955,332</u>
EXPENDITURES				
Current:				
General government:				
County judge	207,000	207,689	205,840	1,849
County clerk	437,962	438,036	425,271	12,765
County coordinator	170,684	170,684	156,467	14,217
Human resources department	140,441	142,720	138,951	3,769
Tax assessor and collector	428,438	428,723	373,596	55,127
County auditor	436,253	436,081	417,905	18,176
County treasurer	215,890	216,544	209,198	7,346
Tax appraisal district	599,720	599,720	533,760	65,960
Voters registration	222,186	208,340	201,368	6,972
IT department	886,026	954,348	802,244	152,104
Nondepartmental	<u>1,872,975</u>	<u>1,828,286</u>	<u>1,744,976</u>	<u>83,310</u>
Total general government	<u>5,617,575</u>	<u>5,631,171</u>	<u>5,209,576</u>	<u>421,595</u>
Public facilities:				
Historical courthouse	35,000	35,000	28,896	6,104
Building maintenance	<u>969,146</u>	<u>1,354,253</u>	<u>1,265,423</u>	<u>88,830</u>
Total public facilities	<u>1,004,146</u>	<u>1,389,253</u>	<u>1,294,319</u>	<u>94,934</u>
Judicial:				
District court	256,952	313,022	400,449	(87,427)
County court at law	369,901	369,337	354,575	14,762
Judicial	335,247	281,758	272,043	9,715
Justice of the peace, precinct 1	195,110	195,110	192,986	2,124
Justice of the peace, precinct 2	190,964	190,964	185,293	5,671
Justice of the peace, precinct 3	255,742	256,309	228,046	28,263
Constable, precinct 1	166,208	173,100	172,663	437
Constable, precinct 2	281,304	274,183	250,760	23,423
Constable, precinct 3	191,220	194,882	179,700	15,182
District clerk	<u>416,928</u>	<u>417,869</u>	<u>415,161</u>	<u>2,708</u>
Total judicial	<u>2,659,576</u>	<u>2,666,534</u>	<u>2,651,676</u>	<u>14,858</u>

GRIMES COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Public safety:				
Adult probation	\$ 38,460	\$ 38,460	\$ 35,616	\$ 2,844
Fire protection	463,241	463,241	456,574	6,667
Juvenile board	7,107	7,107	7,262	(155)
Juvenile	182,342	182,342	183,576	(1,234)
County sheriff	3,062,311	3,089,795	2,639,388	450,407
Jail	2,541,192	2,560,798	2,245,065	315,733
Department of public safety	790	790	746	44
Emergency management	176,962	176,962	169,382	7,580
Crime victims assistance	<u>180,968</u>	<u>197,036</u>	<u>194,002</u>	<u>3,034</u>
Total public safety	<u>6,653,373</u>	<u>6,716,531</u>	<u>5,931,611</u>	<u>784,920</u>
Health and welfare:				
Veterans service officer	23,148	23,511	22,754	757
Agriculture extension service	110,658	110,664	93,738	16,926
Indigent health care	48,500	48,500	34,289	14,211
Health resource center	54,569	56,137	42,076	14,061
Garbage	<u>345,839</u>	<u>339,839</u>	<u>294,045</u>	<u>45,794</u>
Total health and welfare	<u>582,714</u>	<u>578,651</u>	<u>486,902</u>	<u>91,749</u>
Public transportation:				
Commissioner- precinct 1	90,657	90,657	90,336	321
Commissioner- precinct 2	91,764	92,274	90,357	1,917
Commissioner- precinct 3	93,650	93,925	93,406	519
Commissioner- precinct 4	<u>91,717</u>	<u>91,717</u>	<u>90,315</u>	<u>1,402</u>
Total public transportation	<u>367,788</u>	<u>368,573</u>	<u>364,414</u>	<u>4,159</u>
Legal:				
District attorney	913,545	930,862	925,031	5,831
County attorney	269,851	269,851	244,924	24,927
Indigent coordinator	<u>110,000</u>	<u>110,000</u>	<u>95,904</u>	<u>14,096</u>
Total legal	<u>1,293,396</u>	<u>1,310,713</u>	<u>1,265,859</u>	<u>44,854</u>
Debt service:				
Principal	4,150	4,150	84,167	(80,017)
Interest	<u>-</u>	<u>4,194</u>	<u>5,212</u>	<u>(1,018)</u>
Total debt service	<u>4,150</u>	<u>8,344</u>	<u>89,379</u>	<u>(81,035)</u>
Capital outlay	<u>906,362</u>	<u>992,752</u>	<u>924,778</u>	<u>67,974</u>
Total capital outlay	<u>906,362</u>	<u>992,752</u>	<u>924,778</u>	<u>67,974</u>
Total expenditures	<u>19,084,930</u>	<u>19,654,178</u>	<u>18,218,514</u>	<u>1,525,043</u>

GRIMES COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 6,786,033</u>	<u>\$ 6,255,075</u>	<u>\$ 8,646,071</u>	<u>\$ 2,390,996</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,910	1,910
Transfers out	(7,521,777)	(7,591,048)	(7,619,731)	(28,683)
Issuance of lease	-	-	89,200	89,200
Issuance of SBITA	-	-	157,584	157,584
Proceeds from sale of capital assets	-	174	19,824	19,650
Insurance recoveries	-	577,099	689,071	111,972
Total other financing sources (uses)	<u>(7,521,777)</u>	<u>(7,013,775)</u>	<u>(6,662,142)</u>	<u>351,633</u>
NET CHANGE IN FUND BALANCES	<u>(735,744)</u>	<u>(758,700)</u>	<u>1,983,929</u>	<u>2,742,629</u>
FUND BALANCES, BEGINNING	<u>17,464,133</u>	<u>17,464,133</u>	<u>17,464,133</u>	-
FUND BALANCES, ENDING	<u>\$ 16,728,389</u>	<u>\$ 16,705,433</u>	<u>\$ 19,448,062</u>	<u>\$ 2,742,629</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 80,626	\$ 81,876	\$ 1,250
Fees of office	5,000	5,000	7,004	2,004
Fines and forfeitures	51,500	51,500	56,829	5,329
Charges for services	801,000	801,000	773,205	(27,795)
Miscellaneous revenue	25,000	34,205	84,770	50,565
Total revenues	<u>882,500</u>	<u>972,331</u>	<u>1,003,684</u>	<u>31,353</u>
EXPENDITURES				
Current:				
Public transportation				
Road and bridge	6,951,301	7,217,441	6,913,556	303,885
Capital outlay	<u>945,148</u>	<u>1,354,354</u>	<u>1,286,873</u>	<u>67,481</u>
Total expenditures	<u>7,896,449</u>	<u>8,571,795</u>	<u>8,200,429</u>	<u>371,366</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,013,949)</u>	<u>(7,599,464)</u>	<u>(7,196,745)</u>	<u>402,719</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	6,937,849	6,942,406	6,942,406	-
Proceeds from sale of capital assets	-	40,392	40,392	-
Insurance recoveries	<u>-</u>	<u>-</u>	<u>585</u>	<u>585</u>
Total other financing sources (uses)	<u>6,937,849</u>	<u>6,982,798</u>	<u>6,983,383</u>	<u>585</u>
NET CHANGE IN FUND BALANCE	(76,100)	(616,666)	(213,362)	403,304
FUND BALANCE, BEGINNING	<u>3,488,832</u>	<u>3,488,832</u>	<u>3,488,832</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 3,412,732</u>	<u>\$ 2,872,166</u>	<u>\$ 3,275,470</u>	<u>\$ 403,304</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 1,311,490	\$ 1,311,490
Total revenues	<u>-</u>	<u>-</u>	<u>1,311,490</u>	<u>1,311,490</u>
EXPENDITURES				
Current:				
Public transportation	<u>1,580,487</u>	<u>1,606,561</u>	<u>1,195,757</u>	<u>410,804</u>
Total expenditures	<u>1,580,487</u>	<u>1,606,561</u>	<u>1,352,165</u>	<u>254,396</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,580,487)</u>	<u>(1,606,561)</u>	<u>(40,675)</u>	<u>1,565,886</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	15,000	41,075	41,975	900
Transfers out	<u>-</u>	<u>-</u>	<u>(1,300)</u>	<u>(1,300)</u>
Total other financing sources (uses)	<u>15,000</u>	<u>41,075</u>	<u>40,675</u>	<u>(400)</u>
NET CHANGE IN FUND BALANCE	(1,565,487)	(1,565,486)	-	1,565,486
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (1,565,487)</u>	<u>\$ (1,565,486)</u>	<u>\$ -</u>	<u>\$ 1,565,486</u>

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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.

	2017	2018	2019	2020	2021	2022
\$	880,013	\$ 872,093	\$ 991,800	\$ 1,001,984	\$ 1,134,285	\$ 1,163,117
	1,862,476	1,986,400	2,128,680	2,285,425	2,445,222	2,569,036
	-	-	-	-	-	-
	147,852	-	-	1,843,973	(73,518)	-
	(310,754)	(108,254)	29,050	3,243	(429,267)	(6,284)
	<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>	<u>(1,577,669)</u>
	1,516,305	1,730,900	1,938,324	3,896,120	1,697,927	2,148,200
	<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>33,414,383</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>	<u>35,562,583</u>
\$	538,159	\$ 588,587	\$ 600,136	\$ 653,517	\$ 699,812	\$ 944,654
	467,964	509,929	535,954	561,302	596,672	650,845
	3,104,387	(452,060)	3,925,375	2,864,969	6,701,816	(2,179,883)
	(1,063,282)	(1,019,339)	(1,211,206)	(1,238,505)	(1,378,795)	(1,577,669)
	(16,163)	(19,199)	(21,134)	(22,357)	(20,104)	(20,517)
	<u>(918)</u>	<u>(9,680)</u>	<u>1,292</u>	<u>2,257</u>	<u>6,083</u>	<u>33,564</u>
	3,030,147	(401,762)	3,830,417	2,821,183	6,605,484	(2,149,006)
	<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>37,159,779</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>35,010,773</u>
\$	<u>(153,345)</u>	<u>1,979,317</u>	<u>87,224</u>	<u>1,162,161</u>	<u>(3,745,396)</u>	<u>551,810</u>
	100.63%	92.35%	99.69%	96.34%	111.21%	98.45%
\$	6,685,200	\$ 7,284,705	\$ 7,656,481	\$ 8,018,606	\$ 8,523,892	\$ 9,297,789
	-2.29%	27.17%	1.14%	14.49%	-43.94%	5.93%

GRIMES COUNTY, TEXAS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Fiscal Year Ended September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
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%
2023	940,252	940,252	-	10,187,437	9.2%

GRIMES COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	17.9 years (based on contribution rate calculated in 12/31/2022 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. 2022: New investment return and inflation 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. 2022: 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, 2023

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

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

<u>2021</u>	<u>2022</u>
\$ 28,871	\$ 29,562
12,251	12,529
13,801	(146,714)
(9,322)	(1,743)
<u>(16,195)</u>	<u>(15,806)</u>
29,406	(122,172)
<u>557,081</u>	<u>586,487</u>
<u>\$ 586,487</u>	<u>\$ 464,315</u>
\$ 8,523,892	\$ 9,297,789
6.88%	4.99%

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension s*.

<u>2022</u>	<u>2023</u>
\$ 252,399	\$ 141,563
71,593	92,496
(926,048)	-
(488,241)	-
(41,668)	(41,668)
(1,131,965)	192,391
2,950,353	1,818,388
<u>\$ 1,818,388</u>	<u>\$ 2,010,779</u>
\$ 8,292,110	\$ 8,292,110
21.93%	24.25%

**COMBINING
STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

Jury Fund- To account for Jury Fee revenue and all payments made to jurors summoned by Justice, County, and District Courts.

Court Facility Fee Fund – To account for monies received under Texas Local Government Code section 135.101 or 135.102 which may be used by a county only to fund the construction, renovation, or improvement of facilities that house the courts or to pay the principal of, interest on, and costs of issuance of bonds, including refunding bonds, issued for the construction, renovation, or improvement of the facilities.

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

Hazardous Mitigation Grant Fund – To account for monies resulting from state grants for eligible mitigation measures that reduce disaster losses.

Judges Educational Fund – To account for monies received from the states as a percentage of the fees collected by the county offices.

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

Appellate Judicial System Fund – Fees are assessed for court cases filed in a County Court, County Court at Law, Probate Court and District Courts.

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

Law Library Fund – To account for monies received from fees charges as part of court costs for civil cases processed through the District and County Courts to cover the cost of operating and maintaining a law library for public use.

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

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

Truancy Prevention and Diversion Fund- To account for monies allocated under section 134.151 of the Texas Local Government Code.

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

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

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

Courthouse Security Fund – To account for monies received from fees charged as part of court costs for the purposes of providing security services for buildings house a District, County or Justice Court.

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

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

Language Access Fund – To account for monies received under Texas Local Government Code Section 135.101, 135.102, or 135.103 which may be used by a county only to provide language access services for individuals appearing before the court or receiving court services.

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

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

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

HAVA Grant Fund – To account for monies made available to states to improve the administration of elections for federal office, including to enhance technology and make election security improvements.

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

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

School Resource Officers Fund – To account for monies received from various governmental entities for school resource officers to carry out law enforcement duties at public schools located within the county.

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

County Historical Commission – To account for revenues and expenses to preserve, protect and promote history within the County.

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

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

County Specialty Court Fund – To account for monies collected as fees by the courts to fund a Specialty Court program.

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

County Record Management & Preservation Fund – To account for monies resulting from the County Clerk’s Records Management and Preservation Fee collected under section 118.011 (b)(2) of the Texas Local Government Code.

Court Initiated Guardianship Fund – To account for monies resulting from the supplemental court-initiated guardianship fee under section 118.052 of the Texas Local Government Code for the support of the judiciary in guardianships initiated under Chapter 1102, Estates Code.

Texas Bar Historical Foundation Fund – To account for funds received for the support, research, collection, preservation, and presentation of information, documents, and objects relating to the bench, bar, and judicial system within the State of Texas.

Bail Bond Revenue Fund – A fund established to account for funds received for licensing and expenditures related to monitoring the bond activities of the local bail bondsmen under Section 1704.160, Texas Occupation Code.

Illegal Tire Dumping Fund – To account for funds received for implementation of the Regional Solid Waste Management Plan.

Opioid Settlement Fund – A fund established to account for funds used to address opioid related harms within the county.

GRIMES COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Special Revenue Funds				
	Jury	Court Facility Fee	Records Management 72 Legislature	Records Management 73 Legislature	Hazardous Mitigation Grant
ASSETS					
Cash and investments	\$ 3,461	\$ 22,703	\$ 162,854	\$ 32,014	\$ -
Receivables, net:					
Accounts	-	-	-	-	-
Due from other governments	-	-	-	-	9,743
Total assets	<u>3,461</u>	<u>22,703</u>	<u>162,854</u>	<u>32,014</u>	<u>9,743</u>
LIABILITIES					
Accounts payable	952	-	23,870	100	-
Accrued liabilities	-	-	406	-	-
Due to other funds	-	-	-	-	9,743
Unearned revenue	-	-	-	-	-
Total liabilities	<u>952</u>	<u>-</u>	<u>24,276</u>	<u>100</u>	<u>9,743</u>
FUND BALANCES					
Restricted for:					
Judicial	-	22,703	-	-	-
Public safety	2,509	-	-	-	-
Records management	-	-	138,578	31,914	-
Historical preservation	-	-	-	-	-
Election services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>2,509</u>	<u>22,703</u>	<u>138,578</u>	<u>31,914</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,461</u>	<u>\$ 22,703</u>	<u>\$ 162,854</u>	<u>\$ 32,014</u>	<u>\$ 9,743</u>

Special Revenue Funds

Judges Educational	Graffiti Eradication	Appellate Judicial System	County Court Technology	Law Library	District Court Technology	JP Technology	911 Addressing
\$ 1,597	\$ 200	\$ 46,366	\$ 4,600	\$ 130,940	\$ 17,562	\$ 12,839	\$ 27,708
-	-	-	-	-	-	-	-
<u>1,597</u>	<u>200</u>	<u>46,366</u>	<u>4,600</u>	<u>130,940</u>	<u>17,562</u>	<u>12,839</u>	<u>27,708</u>
-	-	-	-	497	-	-	500
-	-	-	-	-	-	-	8
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>497</u>	<u>-</u>	<u>-</u>	<u>508</u>
1,597	-	46,366	4,600	130,443	17,562	12,839	27,200
-	200	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,597</u>	<u>200</u>	<u>46,366</u>	<u>4,600</u>	<u>130,443</u>	<u>17,562</u>	<u>12,839</u>	<u>27,200</u>
\$ 1,597	\$ 200	\$ 46,366	\$ 4,600	\$ 130,940	\$ 17,562	\$ 12,839	\$ 27,708

GRIMES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	Special Revenue Funds				
	Truancy Prevention and Diversion	Fairgrounds	Pretrial Intervention	Court Reporter	Courthouse Security
ASSETS					
Cash and investments	\$ 25,241	\$ 79,462	\$ 13,800	\$ 12,032	\$ 245,123
Receivables, net:					
Accounts	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	<u>25,241</u>	<u>79,462</u>	<u>13,800</u>	<u>12,032</u>	<u>245,123</u>
LIABILITIES					
Accounts payable	-	20,962	-	442	127
Accrued liabilities	-	-	-	-	2,538
Due to other funds	-	-	-	-	-
Unearned revenue	-	22,041	-	-	-
Total liabilities	<u>-</u>	<u>43,003</u>	<u>-</u>	<u>442</u>	<u>2,665</u>
FUND BALANCES					
Restricted for:					
Judicial	-	-	13,800	-	242,458
Public safety	25,241	36,459	-	11,590	-
Records management	-	-	-	-	-
Historical preservation	-	-	-	-	-
Election services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>25,241</u>	<u>36,459</u>	<u>13,800</u>	<u>11,590</u>	<u>242,458</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,241</u>	<u>\$ 79,462</u>	<u>\$ 13,800</u>	<u>\$ 12,032</u>	<u>\$ 245,123</u>

Special Revenue Funds

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	Election Services Contract
\$ 15,070	\$ 57,432	\$ 5,608	\$ 9,335	\$ 11,614	\$ 9,795	\$ 98,035	\$ 19,200
-	-	-	-	-	-	-	-
<u>15,070</u>	<u>57,432</u>	<u>5,608</u>	<u>9,335</u>	<u>11,614</u>	<u>9,795</u>	<u>98,035</u>	<u>19,200</u>
-	1,000	-	-	-	-	26,486	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,486</u>	<u>-</u>
-	56,432	5,608	-	-	-	-	-
15,070	-	-	9,335	11,614	9,795	-	-
-	-	-	-	-	-	71,549	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	19,200
<u>15,070</u>	<u>56,432</u>	<u>5,608</u>	<u>9,335</u>	<u>11,614</u>	<u>9,795</u>	<u>71,549</u>	<u>19,200</u>
<u>\$ 15,070</u>	<u>\$ 57,432</u>	<u>\$ 5,608</u>	<u>\$ 9,335</u>	<u>\$ 11,614</u>	<u>\$ 9,795</u>	<u>\$ 98,035</u>	<u>\$ 19,200</u>

GRIMES COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Special Revenue Funds				
	HAVA Grant	BVAA Senior Meals	District Attorney Special	School Resource Officers	Victims of Crime
ASSETS					
Cash and investments	\$ 5,495	\$ 3,704	\$ 182,895	\$ 5,564	\$ -
Receivables, net:					
Accounts	-	-	-	-	329
Due from other governments	-	6,612	-	-	54,546
Total assets	<u>5,495</u>	<u>10,316</u>	<u>182,895</u>	<u>5,564</u>	<u>54,875</u>
LIABILITIES					
Accounts payable	-	349	-	90	35,632
Accrued liabilities	-	5	-	5,474	2
Due to other funds	-	-	-	-	18,911
Unearned revenue	5,495	-	-	-	-
Total liabilities	<u>5,495</u>	<u>354</u>	<u>-</u>	<u>5,564</u>	<u>54,545</u>
FUND BALANCES					
Restricted for:					
Judicial	-	-	-	-	-
Public safety	-	-	182,895	-	330
Records management	-	-	-	-	-
Historical preservation	-	-	-	-	-
Election services	-	-	-	-	-
Unassigned	-	9,962	-	-	-
Total fund balances	<u>-</u>	<u>9,962</u>	<u>182,895</u>	<u>-</u>	<u>330</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,495</u>	<u>\$ 10,316</u>	<u>\$ 182,895</u>	<u>\$ 5,564</u>	<u>\$ 54,875</u>

Special Revenue Funds

County Historical Commission	Illegal Tire Dumping Clean-up Fund	Opioid Settlement	Voter Registration	VINE Grant	County Specialty Court	Court Digital and Record Preservation	County Record Management and Preservation
\$ 91,964	\$ -	\$ 29,784	\$ -	\$ -	\$ 3,621	\$ 14,456	\$ 1,071
-	-	-	-	-	-	-	-
<u>91,964</u>	<u>-</u>	<u>29,784</u>	<u>-</u>	<u>1,399</u>	<u>3,621</u>	<u>14,456</u>	<u>1,071</u>
239	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,399	-	-	-
<u>12,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>12,339</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,399</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	3,621	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,456	1,071
79,625	-	29,784	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>79,625</u>	<u>-</u>	<u>29,784</u>	<u>-</u>	<u>-</u>	<u>3,621</u>	<u>14,456</u>	<u>1,071</u>
\$ 91,964	\$ -	\$ 29,784	\$ -	\$ 1,399	\$ 3,621	\$ 14,456	\$ 1,071

GRIMES COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Special Revenue Funds		
	Court Initiated Guardianship	Bail Bond	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 13,651	\$ 14,827	\$ 1,431,623
Receivables, net:			
Accounts	-	-	329
Due from other governments	-	-	72,300
Total assets	13,651	14,827	1,504,252
LIABILITIES			
Accounts payable	-	-	111,246
Accrued liabilities	-	-	8,433
Due to other funds	-	-	30,053
Unearned revenue	-	-	39,636
Total liabilities	-	-	189,368
FUND BALANCES			
Restricted for:			
Judicial	13,651	14,827	613,707
Public safety	-	-	305,038
Records management	-	-	257,568
Historical preservation	-	-	109,409
Election services	-	-	19,200
Unassigned	-	-	9,962
Total fund balances	13,651	14,827	1,314,884
Total liabilities, deferred inflows of resources and fund balances	\$ 13,651	\$ 14,827	\$ 1,504,252

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue Funds				
	Jury	Court Facility Fee	Records Management 72 Legislature	Records Management 73 Legislature	Hazardous Mitigation Grant
REVENUES					
Intergovernmental	\$ 12,444	\$ -	\$ -	\$ -	\$ 22,577
Fees of office	5,751	11,186	80,497	12,176	-
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>18,195</u>	<u>11,186</u>	<u>80,497</u>	<u>12,176</u>	<u>22,577</u>
EXPENDITURES					
Current:					
General government	29,988	-	74,324	-	-
Public facilities	-	-	-	-	-
Judicial	-	-	-	12,836	-
Public safety	-	-	-	-	22,577
Health and welfare	-	-	-	-	-
Public Transportation	-	-	-	-	-
Legal	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>29,988</u>	<u>-</u>	<u>74,324</u>	<u>12,836</u>	<u>22,577</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(11,793)</u>	<u>11,186</u>	<u>6,173</u>	<u>(660)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	12,066	-	-	-	-
Transfers out	-	-	-	-	-
Issuance of SBITA	-	-	-	-	-
Total other financing sources and uses	<u>12,066</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	273	11,186	6,173	(660)	-
FUND BALANCES, BEGINNING	<u>2,236</u>	<u>11,517</u>	<u>132,405</u>	<u>32,574</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,509</u>	<u>\$ 22,703</u>	<u>\$ 138,578</u>	<u>\$ 31,914</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
470	-	2,814	670	19,166	98	6,861	570
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,957
<u>470</u>	<u>-</u>	<u>2,814</u>	<u>670</u>	<u>19,166</u>	<u>98</u>	<u>6,861</u>	<u>22,527</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
250	-	5,593	-	-	-	-	-
-	-	-	-	-	-	-	95,848
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	7,614	-	-	-
-	-	-	-	3,818	-	-	5,481
-	-	-	-	142	-	-	-
-	-	-	-	-	-	-	31,267
<u>250</u>	<u>-</u>	<u>5,593</u>	<u>-</u>	<u>11,574</u>	<u>-</u>	<u>-</u>	<u>132,596</u>
<u>220</u>	<u>-</u>	<u>(2,779)</u>	<u>670</u>	<u>7,592</u>	<u>98</u>	<u>6,861</u>	<u>(110,069)</u>
-	-	-	-	-	-	-	83,874
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	26,195
-	-	-	-	-	-	-	110,069
220	-	(2,779)	670	7,592	98	6,861	-
<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>\$ 1,597</u>	<u>\$ 200</u>	<u>\$ 46,366</u>	<u>\$ 4,600</u>	<u>\$ 130,443</u>	<u>\$ 17,562</u>	<u>\$ 12,839</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, 2023

	Special Revenue Funds				
	Truancy Prevention and Diversion	Fairgrounds	Pretrial Intervention	Court Reporter	Courthouse Security
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	3,500	13,822	27,011
Fines and forfeitures	3,804	-	-	-	-
Charges for services	-	132,005	-	-	-
Miscellaneous	-	1,205	-	-	-
Total revenues	<u>3,804</u>	<u>133,210</u>	<u>3,500</u>	<u>13,822</u>	<u>27,011</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public facilities	-	193,932	-	-	-
Judicial	-	-	-	64,562	149,849
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public Transportation	-	-	-	-	-
Legal	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and other	-	-	-	-	-
Capital outlay	-	95,544	-	-	-
Total expenditures	<u>-</u>	<u>289,476</u>	<u>-</u>	<u>64,562</u>	<u>149,849</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,804</u>	<u>(156,266)</u>	<u>3,500</u>	<u>(50,740)</u>	<u>(122,838)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	195,462	-	51,249	123,356
Transfers out	-	(38,217)	-	-	-
Issuance of SBITA	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>157,245</u>	<u>-</u>	<u>51,249</u>	<u>123,356</u>
NET CHANGE IN FUND BALANCES	3,804	979	3,500	509	518
FUND BALANCES, BEGINNING	<u>21,437</u>	<u>35,480</u>	<u>10,300</u>	<u>11,081</u>	<u>241,940</u>
FUND BALANCES, ENDING	<u>\$ 25,241</u>	<u>\$ 36,459</u>	<u>\$ 13,800</u>	<u>\$ 11,590</u>	<u>\$ 242,458</u>

Special Revenue Funds

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	Election Services Contract
\$ 3,008	\$ -	\$ -	\$ 565	\$ 607	\$ 564	\$ -	\$ 34,331
-	10,571	3,031	-	-	-	76,714	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,008</u>	<u>10,571</u>	<u>3,031</u>	<u>565</u>	<u>607</u>	<u>564</u>	<u>76,714</u>	<u>34,331</u>
-	-	-	-	-	-	59,239	28,083
-	-	-	-	-	-	-	-
7,495	13,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>7,495</u>	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,239</u>	<u>28,083</u>
<u>(4,487)</u>	<u>(2,429)</u>	<u>3,031</u>	<u>565</u>	<u>607</u>	<u>564</u>	<u>17,475</u>	<u>6,248</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(4,487)</u>	<u>(2,429)</u>	<u>3,031</u>	<u>565</u>	<u>607</u>	<u>564</u>	<u>17,475</u>	<u>6,248</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>12,952</u>
<u>\$ 15,070</u>	<u>\$ 56,432</u>	<u>\$ 5,608</u>	<u>\$ 9,335</u>	<u>\$ 11,614</u>	<u>\$ 9,795</u>	<u>\$ 71,549</u>	<u>\$ 19,200</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue Funds				
	HAVA Grant	BVAA Senior Meals	District Attorney Special	School Resource Officer	Victims of Crime
REVENUES					
Intergovernmental	\$ -	\$ 78,902	\$ -	\$ 260,306	\$ 69,214
Fees of office	-	-	-	-	-
Fines and forfeitures	-	-	68,377	-	-
Charges for services	-	-	-	-	-
Miscellaneous	-	269	-	-	-
Total revenues	<u>-</u>	<u>79,171</u>	<u>68,377</u>	<u>260,306</u>	<u>69,214</u>
EXPENDITURES					
Current:					
General government	-	70,185	-	-	-
Public facilities	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	57,341	259,771	60,795
Health and welfare	-	-	-	-	-
Public Transportation	-	-	-	-	-
Legal	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and other	-	-	-	-	-
Capital outlay	-	-	-	-	8,419
Total expenditures	<u>-</u>	<u>70,185</u>	<u>57,341</u>	<u>259,771</u>	<u>69,214</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>8,986</u>	<u>11,036</u>	<u>535</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	976	-	-	-
Transfers out	-	-	-	(535)	-
Issuance of SBITA	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>976</u>	<u>-</u>	<u>(535)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	9,962	11,036	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>171,859</u>	<u>-</u>	<u>330</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 9,962</u>	<u>\$ 182,895</u>	<u>\$ -</u>	<u>\$ 330</u>

Special Revenue Funds

County Historical Commission	Illegal Tire Dumping Clean-up Fund	Opioid Settlement	Voter Registration	VINE Grant	County Specialty Court	Court Digital and Record Preservation	County Record Management and Preservation
\$ -	\$ 12,322	\$ 29,784	\$ 7,200	\$ 7,352	\$ -	\$ -	\$ -
12,100	-	-	-	-	1,626	2,630	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,011	-	-	-	-	-	-	-
<u>13,111</u>	<u>12,322</u>	<u>29,784</u>	<u>7,200</u>	<u>7,352</u>	<u>1,626</u>	<u>2,630</u>	<u>-</u>
16,695	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	12,322	-	-	6	-	-	-
-	-	-	-	-	-	-	-
-	-	-	7,200	5,379	-	-	-
-	-	-	-	215	-	-	-
-	-	-	14,220	-	-	-	-
<u>16,695</u>	<u>12,322</u>	<u>-</u>	<u>21,420</u>	<u>5,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,584)</u>	<u>-</u>	<u>29,784</u>	<u>(14,220)</u>	<u>1,752</u>	<u>1,626</u>	<u>2,630</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	14,220	-	-	-	-
-	-	-	14,220	-	-	-	-
(3,584)	-	29,784	-	1,752	1,626	2,630	-
<u>83,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,752)</u>	<u>1,995</u>	<u>11,826</u>	<u>1,071</u>
<u>\$ 79,625</u>	<u>\$ -</u>	<u>\$ 29,784</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,621</u>	<u>\$ 14,456</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, 2023

	Special Revenue Funds		Total
	Court Initiated Guardianship	Bail Bond	Nonmajor Governmental Funds
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 559,176
Fees of office	3,090	-	294,354
Fines and forfeitures	-	1,000	73,181
Charges for services	-	-	132,005
Miscellaneous	-	-	4,442
Total revenues	3,090	1,000	1,063,158
EXPENDITURES			
Current:			
General government	-	653	279,167
Public facilities	-	-	193,932
Judicial	-	-	246,090
Public safety	-	-	503,827
Health and welfare	-	-	6
Public Transportation	-	-	12,322
Legal	-	-	7,614
Debt Service:			
Principal	-	-	21,878
Interest and other	-	-	357
Capital outlay	-	-	149,450
Total expenditures	-	653	1,414,643
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,090	347	(351,485)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	466,983
Transfers out	-	-	(38,752)
Issuance of SBITA	-	-	40,415
Total other financing sources and uses	-	-	468,646
NET CHANGE IN FUND BALANCES	3,090	347	117,161
FUND BALANCES, BEGINNING	10,561	14,480	1,197,723
FUND BALANCES, ENDING	\$ 13,651	\$ 14,827	\$ 1,314,884

GRIMES COUNTY, TEXAS

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

JURY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 5,310	\$ 5,310	\$ 12,444	\$ 7,134
Fees of office	2,602	2,602	5,751	3,149
Total revenues	7,912	7,912	18,195	10,283
EXPENDITURES				
Current:				
General government	30,000	30,000	29,988	12
Total expenditures	30,000	30,000	29,988	12
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(22,088)	(22,088)	(11,793)	10,295
OTHER FINANCING SOURCES (USES)				
Transfers in	22,088	22,088	12,066	(10,022)
Total other financing sources (uses)	22,088	22,088	12,066	(10,022)
NET CHANGE IN FUND BALANCE	-	-	273	273
FUND BALANCE, BEGINNING	2,236	2,236	2,236	-
FUND BALANCE, ENDING	\$ 2,236	\$ 2,236	\$ 2,509	\$ 273

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 99,800	\$ 99,800	\$ 80,497	\$ (19,303)
Total revenues	<u>99,800</u>	<u>99,800</u>	<u>80,497</u>	<u>(19,303)</u>
EXPENDITURES				
Current:				
General government				
County clerk records management	<u>80,000</u>	<u>80,472</u>	<u>74,324</u>	<u>6,148</u>
Total expenditures	<u>80,000</u>	<u>80,472</u>	<u>74,324</u>	<u>6,148</u>
NET CHANGE IN FUND BALANCE	19,800	19,328	6,173	(13,155)
FUND BALANCE, BEGINNING	<u>132,405</u>	<u>132,405</u>	<u>132,405</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 152,205</u>	<u>\$ 151,733</u>	<u>\$ 138,578</u>	<u>\$ (13,155)</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 8,900	\$ 8,900	\$ 12,176	\$ 3,276
Total revenues	<u>8,900</u>	<u>8,900</u>	<u>12,176</u>	<u>3,276</u>
EXPENDITURES				
Current:				
Judicial				
County clerk records management	<u>25,720</u>	<u>25,720</u>	<u>12,836</u>	<u>12,884</u>
Total expenditures	<u>25,720</u>	<u>25,720</u>	<u>12,836</u>	<u>12,884</u>
NET CHANGE IN FUND BALANCES	(16,820)	(16,820)	(660)	16,160
FUND BALANCE, BEGINNING	<u>32,574</u>	<u>32,574</u>	<u>32,574</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 15,754</u>	<u>\$ 15,754</u>	<u>\$ 31,914</u>	<u>\$ 16,160</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 36,000	\$ 36,000	\$ 22,577	\$ (13,423)
Total revenues	36,000	36,000	22,577	(13,423)
EXPENDITURES				
Current:				
Public safety	36,000	36,000	22,577	13,423
Total expenditures	36,000	36,000	22,577	13,423
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ -	\$ -	\$ -

GRIMES COUNTY, TEXAS

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

JUDGES EDUCATIONAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 640	\$ 640	\$ 470	\$ (170)
Total revenues	<u>640</u>	<u>640</u>	<u>470</u>	<u>(170)</u>
EXPENDITURES				
Current:				
Judicial	<u>700</u>	<u>700</u>	<u>250</u>	<u>450</u>
Total expenditures	<u>700</u>	<u>700</u>	<u>250</u>	<u>450</u>
NET CHANGE IN FUND BALANCE	(60)	(60)	220	280
FUND BALANCE, BEGINNING	<u>1,377</u>	<u>1,377</u>	<u>1,377</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,317</u>	<u>\$ 1,317</u>	<u>\$ 1,597</u>	<u>\$ 280</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 2,294	\$ 2,294	\$ 2,814	\$ 520
Total revenues	<u>2,294</u>	<u>2,294</u>	<u>2,814</u>	<u>520</u>
EXPENDITURES				
Current:				
Judicial				
Appellate judge system	<u>4,000</u>	<u>5,868</u>	<u>5,593</u>	<u>275</u>
Total expenditures	<u>4,000</u>	<u>5,868</u>	<u>5,593</u>	<u>275</u>
NET CHANGE IN FUND BALANCE	(1,706)	(3,574)	(2,779)	795
FUND BALANCE, BEGINNING	<u>49,145</u>	<u>49,145</u>	<u>49,145</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 47,439</u>	<u>\$ 45,571</u>	<u>\$ 46,366</u>	<u>\$ 795</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 16,400	\$ 16,400	\$ 19,166	\$ 2,766
Total revenues	<u>16,400</u>	<u>16,400</u>	<u>19,166</u>	<u>2,766</u>
EXPENDITURES				
Current:				
Judicial				
Law library	6,540	7,614	7,614	-
Debt service:				
Judicial	3,818	3,818	3,818	-
Judicial	<u>142</u>	<u>142</u>	<u>142</u>	<u>-</u>
Total expenditures	<u>10,500</u>	<u>11,574</u>	<u>11,574</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	5,900	4,826	7,592	2,766
FUND BALANCE, BEGINNING	<u>122,851</u>	<u>122,851</u>	<u>122,851</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 128,751</u>	<u>\$ 127,677</u>	<u>\$ 130,443</u>	<u>\$ 2,766</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 1,550	\$ 1,550	\$ 98	\$ (1,452)
Total revenues	<u>1,550</u>	<u>1,550</u>	<u>98</u>	<u>(1,452)</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,550	1,550	98	(1,452)
FUND BALANCE, BEGINNING	<u>17,464</u>	<u>17,464</u>	<u>17,464</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 19,014</u>	<u>\$ 19,014</u>	<u>\$ 17,562</u>	<u>\$ (1,452)</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 1,090	\$ 1,090	\$ 6,861	\$ 5,771
Total revenues	<u>1,090</u>	<u>1,090</u>	<u>6,861</u>	<u>5,771</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,090	1,090	6,861	5,771
FUND BALANCE, BEGINNING	<u>5,978</u>	<u>5,978</u>	<u>5,978</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 7,068</u>	<u>\$ 7,068</u>	<u>\$ 12,839</u>	<u>\$ 5,771</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Fees of office	250	250	570	320
Miscellaneous	-	1,942	1,957	15
Total revenues	<u>20,250</u>	<u>22,192</u>	<u>22,527</u>	<u>335</u>
EXPENDITURES				
Current:				
Public safety				
911 addressing	97,500	103,501	95,848	7,653
Debt service:				
Principal	5,481	5,481	5,481	-
Capital outlay	3,678	5,621	31,267	(25,646)
Total expenditures	<u>106,659</u>	<u>114,603</u>	<u>132,596</u>	<u>(17,993)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(86,409)</u>	<u>(92,411)</u>	<u>(110,069)</u>	<u>(17,658)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	86,409	86,409	83,874	(2,535)
Issuance of SBITA	-	-	26,195	26,195
Total other financing sources (uses)	<u>86,409</u>	<u>86,409</u>	<u>110,069</u>	<u>23,660</u>
NET CHANGE IN FUND BALANCE	-	(6,002)	-	6,002
FUND BALANCE, BEGINNING	<u>27,200</u>	<u>27,200</u>	<u>27,200</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 27,200</u>	<u>\$ 21,198</u>	<u>\$ 27,200</u>	<u>\$ 6,002</u>

GRIMES COUNTY, TEXAS

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

FAIRGROUNDS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 83,500	\$ 83,800	\$ 132,005	\$ 48,205
Micellaneous	-	220	1,205	985
Total revenues	83,500	83,800	133,210	48,205
EXPENDITURES				
Current:				
Public facilities				
Fairgrounds	238,696	194,900	193,932	968
Capital outlay	3,963	83,005	95,544	(12,539)
Total expenditures	242,659	277,905	289,476	(11,571)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(159,159)	(194,105)	(156,266)	37,839
OTHER FINANCING SOURCES (USES)				
Transfers in	201,157	209,757	195,462	(14,295)
Transfers out	-	(9,868)	(38,217)	(28,349)
Total other financing sources (uses)	201,157	199,889	157,245	(42,644)
NET CHANGE IN FUND BALANCE	41,998	5,784	979	(4,805)
FUND BALANCE, BEGINNING	35,480	35,480	35,480	-
FUND BALANCE, ENDING	\$ 77,478	\$ 41,264	\$ 36,459	\$ (4,805)

GRIMES COUNTY, TEXAS

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

COURT REPORTER FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 8,050	\$ 8,050	\$ 13,822	\$ 5,772
Total revenues	8,050	8,050	13,822	5,772
EXPENDITURES				
Current:				
Judicial	76,000	76,000	64,562	11,438
Total expenditures	76,000	76,000	64,562	11,438
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(67,950)	(67,950)	(50,740)	17,210
OTHER FINANCING SOURCES (USES)				
Transfers in	67,950	67,950	51,249	(16,701)
Total other financing sources (uses)	67,950	67,950	51,249	(16,701)
NET CHANGE IN FUND BALANCE	-	-	509	509
FUND BALANCE, BEGINNING	11,081	11,081	11,081	-
FUND BALANCE, ENDING	\$ 11,081	\$ 11,081	\$ 11,590	\$ 509

GRIMES COUNTY, TEXAS

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

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 17,754	\$ 17,755	\$ 27,011	\$ 9,256
Total revenues	<u>17,754</u>	<u>17,755</u>	<u>27,011</u>	<u>9,256</u>
EXPENDITURES				
Current:				
Judicial				
County court	151,059	151,059	149,849	1,210
Capital outlay	<u>500</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total expenditures	<u>151,559</u>	<u>159,059</u>	<u>149,849</u>	<u>9,210</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(133,805)</u>	<u>(141,304)</u>	<u>(122,838)</u>	<u>18,466</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>133,805</u>	<u>133,805</u>	<u>123,356</u>	<u>(10,449)</u>
Total other financing sources (uses)	<u>133,805</u>	<u>133,805</u>	<u>123,356</u>	<u>(10,449)</u>
NET CHANGE IN FUND BALANCE	-	518	518	-
FUND BALANCE, BEGINNING	<u>241,940</u>	<u>241,940</u>	<u>241,940</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 241,940</u>	<u>\$ 242,458</u>	<u>\$ 242,458</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 3,166	\$ 3,166	\$ 3,008	\$ (158)
Total revenues	3,166	3,166	3,008	(158)
EXPENDITURES				
Current:				
Public safety				
LEOSE	7,000	12,000	7,495	4,505
Total expenditures	7,000	12,000	7,495	4,505
NET CHANGE IN FUND BALANCE	(3,834)	(8,834)	(4,487)	4,347
FUND BALANCE, BEGINNING	19,557	19,557	19,557	-
FUND BALANCE, ENDING	\$ 15,723	\$ 10,723	\$ 15,070	\$ 4,347

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 8,301	\$ 8,301	\$ 10,571	\$ 2,270
Total revenues	<u>8,301</u>	<u>8,301</u>	<u>10,571</u>	<u>2,270</u>
EXPENDITURES				
Current:				
Judicial	<u>12,000</u>	<u>12,000</u>	<u>13,000</u>	<u>(1,000)</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>13,000</u>	<u>(1,000)</u>
NET CHANGE IN FUND BALANCE	(3,699)	(3,699)	(2,429)	1,270
FUND BALANCE, BEGINNING	<u>58,861</u>	<u>58,861</u>	<u>58,861</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 55,162</u>	<u>\$ 55,162</u>	<u>\$ 56,432</u>	<u>\$ 1,270</u>

GRIMES COUNTY, TEXAS

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

LANGUAGE ACCESS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 2,437	\$ 2,437	\$ 3,031	\$ 594
Total revenues	<u>2,437</u>	<u>2,437</u>	<u>3,031</u>	<u>594</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	2,437	2,437	3,031	594
FUND BALANCE, BEGINNING	<u>2,577</u>	<u>2,577</u>	<u>2,577</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 5,014</u>	<u>\$ 5,014</u>	<u>\$ 5,608</u>	<u>\$ 594</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 555	\$ 555	\$ 565	\$ 10
Total revenues	<u>555</u>	<u>555</u>	<u>565</u>	<u>10</u>
EXPENDITURES				
Current:				
Judicial	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
NET CHANGE IN FUND BALANCE	(445)	(445)	565	1,010
FUND BALANCE, BEGINNING	<u>8,770</u>	<u>8,770</u>	<u>8,770</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 8,325</u>	<u>\$ 8,325</u>	<u>\$ 9,335</u>	<u>\$ 1,010</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 600	\$ 600	\$ 607	\$ 7
Total revenues	<u>600</u>	<u>600</u>	<u>607</u>	<u>7</u>
EXPENDITURES				
Current:				
Judicial	<u>1,000</u>	<u>1,000</u>	-	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	-	<u>1,000</u>
NET CHANGE IN FUND BALANCE	(400)	(400)	607	1,007
FUND BALANCE, BEGINNING	<u>11,007</u>	<u>11,007</u>	<u>11,007</u>	-
FUND BALANCE, ENDING	<u>\$ 10,607</u>	<u>\$ 10,607</u>	<u>\$ 11,614</u>	<u>\$ 1,007</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 555	\$ 555	\$ 564	\$ 9
Total revenues	<u>555</u>	<u>555</u>	<u>564</u>	<u>9</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>1,900</u>	<u>1,900</u>	<u>-</u>	<u>1,900</u>
Total expenditures	<u>1,900</u>	<u>1,900</u>	<u>-</u>	<u>1,900</u>
NET CHANGE IN FUND BALANCE	(1,345)	(1,345)	564	1,909
FUND BALANCE, BEGINNING	<u>9,231</u>	<u>9,231</u>	<u>9,231</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 7,886</u>	<u>\$ 7,886</u>	<u>\$ 9,795</u>	<u>\$ 1,909</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 99,800	\$ 95,620	\$ 76,714	\$ (18,906)
Total revenues	<u>99,800</u>	<u>95,620</u>	<u>76,714</u>	<u>(18,906)</u>
EXPENDITURES				
Current:				
General government	<u>80,000</u>	<u>79,528</u>	<u>59,239</u>	<u>20,289</u>
Total expenditures	<u>80,000</u>	<u>79,528</u>	<u>59,239</u>	<u>20,289</u>
NET CHANGE IN FUND BALANCE	19,800	16,092	17,475	1,383
FUND BALANCE, BEGINNING	<u>54,074</u>	<u>54,074</u>	<u>54,074</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 73,874</u>	<u>\$ 70,166</u>	<u>\$ 71,549</u>	<u>\$ 1,383</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 53,660	\$ 53,660	\$ 34,331	\$ (19,329)
Total revenues	<u>53,660</u>	<u>53,660</u>	<u>34,331</u>	<u>(19,329)</u>
EXPENDITURES				
Current:				
General government	<u>53,660</u>	<u>53,660</u>	<u>28,083</u>	<u>25,577</u>
Total expenditures	<u>53,660</u>	<u>53,660</u>	<u>28,083</u>	<u>25,577</u>
NET CHANGE IN FUND BALANCE	-	-	6,248	6,248
FUND BALANCE, BEGINNING	<u>12,952</u>	<u>12,952</u>	<u>12,952</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 12,952</u>	<u>\$ 12,952</u>	<u>\$ 19,200</u>	<u>\$ 6,248</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 82,404	\$ 82,404	\$ 78,902	\$ (3,502)
Miscellaneous revenue	-	-	269	269
Total revenues	<u>82,404</u>	<u>82,404</u>	<u>79,171</u>	<u>(3,233)</u>
EXPENDITURES				
Current:				
General government	<u>83,380</u>	<u>83,380</u>	<u>70,185</u>	<u>13,195</u>
Total expenditures	<u>83,380</u>	<u>83,380</u>	<u>70,185</u>	<u>13,195</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(976)</u>	<u>(976)</u>	<u>8,986</u>	<u>9,962</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>976</u>	<u>976</u>	<u>976</u>	<u>-</u>
Total other financing sources (uses)	<u>976</u>	<u>976</u>	<u>976</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	9,962	9,962
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,962</u>	<u>\$ 9,962</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 258,713	\$ 260,307	\$ 260,306	\$ (1)
Total revenues	<u>258,713</u>	<u>260,307</u>	<u>260,306</u>	<u>(1)</u>
EXPENDITURES				
Current:				
Public safety	<u>300,257</u>	<u>303,277</u>	<u>259,771</u>	<u>43,506</u>
Total expenditures	<u>300,257</u>	<u>303,277</u>	<u>259,771</u>	<u>43,506</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(41,544)</u>	<u>(42,970)</u>	<u>535</u>	<u>43,505</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>41,544</u>	<u>42,970</u>	<u>(535)</u>	<u>43,505</u>
Total other financing sources (uses)	<u>41,544</u>	<u>42,970</u>	<u>(535)</u>	<u>43,505</u>
NET CHANGE IN FUND BALANCE	-	-	-	87,010
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,010</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 85,475	\$ 85,475	\$ 69,214	\$ (16,261)
Total revenues	85,475	85,475	69,214	(16,261)
EXPENDITURES				
Current:				
Public safety	81,975	77,816	60,795	17,021
Capital outlay	3,500	7,659	8,419	(760)
Total expenditures	85,475	85,475	69,214	16,261
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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ -	\$ 12,100	\$ 12,100	\$ -
Miscellaneous	750	750	1,011	261
Total revenues	<u>750</u>	<u>12,850</u>	<u>13,111</u>	<u>261</u>
EXPENDITURES				
Current:				
General government	45,100	57,200	16,695	40,505
Total expenditures	<u>45,100</u>	<u>57,200</u>	<u>16,695</u>	<u>40,505</u>
NET CHANGE IN FUND BALANCE	(44,350)	(44,350)	(3,584)	40,766
FUND BALANCE, BEGINNING	<u>83,209</u>	<u>83,209</u>	<u>83,209</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 38,859</u>	<u>\$ 38,859</u>	<u>\$ 79,625</u>	<u>\$ 40,766</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 6,406	\$ 7,200	\$ 7,200	\$ -
Total revenues	<u>6,406</u>	<u>7,200</u>	<u>7,200</u>	<u>-</u>
EXPENDITURES				
Debt service:				
Principal	6,406	7,200	7,200	-
Capital outlay	<u>-</u>	<u>-</u>	<u>14,220</u>	<u>(14,220)</u>
Total expenditures	<u>6,406</u>	<u>7,200</u>	<u>21,420</u>	<u>(14,220)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(14,220)</u>	<u>(14,220)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	<u>-</u>	<u>-</u>	<u>14,220</u>	<u>14,220</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>14,220</u>	<u>14,220</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 5,594	\$ 5,594	\$ 7,352	\$ 1,758
Total revenues	<u>5,594</u>	<u>5,594</u>	<u>7,352</u>	<u>1,758</u>
EXPENDITURES				
Current:				
Health and welfare	-	-	6	(6)
Debt service:				
Principal	5,379	5,379	5,379	-
Interest and other charges	<u>215</u>	<u>215</u>	<u>215</u>	<u>-</u>
Total expenditures	<u>5,594</u>	<u>5,594</u>	<u>5,600</u>	<u>(6)</u>
NET CHANGE IN FUND BALANCE	-	-	1,752	1,752
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>\$ -</u>	<u>\$ 1,752</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 2,827	\$ 2,827	\$ 3,090	\$ 263
Total revenues	<u>2,827</u>	<u>2,827</u>	<u>3,090</u>	<u>263</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	2,827	2,827	3,090	263
FUND BALANCE, BEGINNING	<u>10,561</u>	<u>10,561</u>	<u>10,561</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 13,388</u>	<u>\$ 13,388</u>	<u>\$ 13,651</u>	<u>\$ 263</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 1,000	\$ 1,000
Total revenues	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
EXPENDITURES				
Current:				
General government	<u>2,000</u>	<u>2,000</u>	<u>653</u>	<u>1,347</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>653</u>	<u>1,347</u>
NET CHANGE IN FUND BALANCE	(2,000)	(2,000)	347	2,347
FUND BALANCE, BEGINNING	<u>14,480</u>	<u>14,480</u>	<u>14,480</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 12,480</u>	<u>\$ 12,480</u>	<u>\$ 14,827</u>	<u>\$ 2,347</u>

FIDUCIARY FUNDS

Private-Purpose Trust Funds are used to account for all trust agreements under which the principal and income benefit a specific individual or entity. The following are the County's private-purpose trust funds:

County Clerk Fund – This fund is used to account for monies held by the County Clerk in court-ordered trust on behalf of individuals until released by future court orders.

District Clerk Fund – This fund is used to account for monies held by the District Clerk in court-ordered trust on behalf of individuals until released by future court orders.

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

County Clerk Fund – This fund is used to account for non-trust activities of the County Clerk's office, including monies held pending decree by the County Court and certain statutory fees and fines collected and remitted to other governments.

District Clerk Fund – This fund is used to account for non-trust activities of the District Clerk's office, including monies held pending decree by the District Court and certain statutory fees and fines collected and remitted to other governments.

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

Justice of the Peace #1, #2 and #3 Funds – These funds are used to account for monies held on behalf of the State collected by the Justice of the Peace.

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

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

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

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

SEPTEMBER 30, 2023

	<u>County Clerk Trust</u>	<u>District Clerk Trust</u>	<u>Total Private- Purpose Trust Funds</u>
ASSETS			
Cash and investments	<u>\$ 1,299,987</u>	<u>\$ 3,286,510</u>	<u>\$ 4,586,497</u>
Total assets	<u>1,299,987</u>	<u>3,286,510</u>	<u>4,586,497</u>
NET POSITION			
Restricted for individuals, organizations, and other governments	<u>1,299,987</u>	<u>3,286,510</u>	<u>4,586,497</u>
Total net position	<u>\$ 1,299,987</u>	<u>\$ 3,286,510</u>	<u>\$ 4,586,497</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	County Clerk Trust	District Clerk Trust	Total Private- Purpose Trust Funds
ADDITIONS			
Collections from judgments	\$ -	\$ 239,519	\$ 239,519
Interest earnings	<u>10,446</u>	<u>3,160</u>	<u>13,606</u>
Total additions	<u>10,446</u>	<u>242,679</u>	<u>253,125</u>
DEDUCTIONS			
Disbursements to beneficiaries	<u>114,027</u>	<u>131,504</u>	<u>245,531</u>
Total deductions	<u>114,027</u>	<u>131,504</u>	<u>245,531</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(103,581)	111,175	7,594
NET POSITION, BEGINNING	<u>1,403,568</u>	<u>3,175,335</u>	<u>4,578,903</u>
NET POSITION, ENDING	<u>\$ 1,299,987</u>	<u>\$ 3,286,510</u>	<u>\$ 4,586,497</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

SEPTEMBER 30, 2023

	<u>County Clerk</u>	<u>District Clerk</u>	<u>District Attorney</u>
ASSETS			
Cash and investments	\$ 305,616	\$ 785,304	\$ 51,757
Total assets	<u>305,616</u>	<u>785,304</u>	<u>51,757</u>
LIABILITIES			
Due to others	-	-	51,757
Due to other governments	<u>583</u>	<u>2,287</u>	<u>-</u>
Total liabilities	<u>583</u>	<u>2,287</u>	<u>51,757</u>
NET POSITION			
Restricted for individuals, organizations, and other governments	<u>305,033</u>	<u>783,017</u>	<u>-</u>
Total net position	<u>\$ 305,033</u>	<u>\$ 783,017</u>	<u>\$ -</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>\$ 161,117</u>	<u>\$ 341,867</u>	<u>\$ 548,129</u>	<u>\$ 2,204,990</u>
<u>1,267</u>	<u>1,651</u>	<u>8,282</u>	<u>161,117</u>	<u>341,867</u>	<u>548,129</u>	<u>2,204,990</u>
1,267	1,651	8,282	-	-	-	62,957
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,870</u>
<u>1,267</u>	<u>1,651</u>	<u>8,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,827</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>161,117</u>	<u>341,867</u>	<u>548,129</u>	<u>2,139,163</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,117</u>	<u>\$ 341,867</u>	<u>\$ 548,129</u>	<u>\$ 2,139,163</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	County Clerk	District Clerk	District Attorney
ADDITIONS			
Collections from judgements	\$ -	\$ -	\$ 56,869
Taxes and fees collected on behalf of other governments	29,139	22,833	-
Receipts for tax sales	-	87,766	-
Contributions from other governments	-	-	-
Deposits received	11,859	-	-
Bonds received	65,101	-	-
Interest earnings	11	-	147
Total additions	<u>106,110</u>	<u>110,599</u>	<u>57,016</u>
DEDUCTIONS			
Disbursements to beneficiaries	-	-	148,588
Payments from tax sales	-	464,500	-
Deposits returned	7,905	-	-
Bonds refunded	29,600	-	-
Taxes and fees disbursed to other governments	29,139	22,833	-
Total deductions	<u>66,644</u>	<u>487,333</u>	<u>148,588</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	39,466	(376,734)	(91,572)
NET POSITION, BEGINNING	<u>265,567</u>	<u>1,159,751</u>	<u>91,572</u>
NET POSITION, ENDING	<u>\$ 305,033</u>	<u>\$ 783,017</u>	<u>\$ -</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,869
59,354	208,939	226,076	-	7,893,335	-	8,439,676
-	-	-	-	-	-	87,766
-	-	-	-	-	203,062	203,062
-	-	-	102,156	265,737	102,781	482,533
-	-	-	-	-	-	65,101
-	-	-	-	5,063	4,872	10,093
<u>59,354</u>	<u>208,939</u>	<u>226,076</u>	<u>102,156</u>	<u>8,164,135</u>	<u>310,715</u>	<u>9,345,100</u>
-	-	-	4,009	-	437,557	590,154
-	-	-	-	-	-	464,500
-	-	-	50,951	-	-	58,856
-	-	-	-	-	-	29,600
<u>59,354</u>	<u>208,939</u>	<u>226,076</u>	<u>-</u>	<u>8,209,788</u>	<u>-</u>	<u>8,756,129</u>
<u>59,354</u>	<u>208,939</u>	<u>226,076</u>	<u>54,960</u>	<u>8,209,788</u>	<u>437,557</u>	<u>9,899,239</u>
-	-	-	47,196	(45,653)	(126,842)	(554,139)
-	-	-	<u>113,921</u>	<u>387,520</u>	<u>674,971</u>	<u>2,693,302</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,117</u>	<u>\$ 341,867</u>	<u>\$ 548,129</u>	<u>\$ 2,139,163</u>

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.	102
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	115
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.	121
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.	127
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.	129

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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Governmental activities:				
Net investment in capital assets	\$ 48,467,284	\$ 47,224,347	\$ 46,119,580	\$ 36,592,139
Restricted	4,580,392	4,688,307	4,759,841	4,015,703
Unrestricted	<u>17,965,408</u>	<u>15,587,227</u>	<u>14,865,405</u>	<u>20,015,494</u>
Total governmental activities net position	<u>\$ 71,013,084</u>	<u>\$ 67,499,881</u>	<u>\$ 65,744,826</u>	<u>\$ 60,623,336</u>

Source: Grimes County financial records.

TABLE 1

Fiscal Year					
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 33,356,099	\$ 33,186,054	\$ 33,975,244	\$ 32,976,123	\$ 34,181,583	\$ 35,078,846
3,846,683	5,456,496	5,114,909	4,961,066	4,638,333	4,268,454
<u>22,709,981</u>	<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>\$ 59,912,763</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>

GRIMES COUNTY, TEXAS

CHANGES IN NET POSITION

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

	Fiscal Year			
	2023	2022	2021	2020
EXPENSES				
Governmental activities:				
General government	\$ 5,774,514	\$ 5,248,219	\$ 4,704,680	\$ 5,041,801
Public facilities	1,496,996	954,890	1,188,513	1,733,149
Judicial	2,950,024	2,349,335	2,174,453	1,730,843
Public safety	6,775,728	6,355,110	5,906,252	5,359,677
Health and welfare	492,992	448,104	437,914	413,052
Public transportation	9,251,280	9,896,739	9,868,497	8,833,204
Legal	1,272,942	1,173,792	1,140,021	979,541
Interest and other charges	5,569	-	8,729	17,268
Total expenses	<u>28,020,045</u>	<u>26,426,189</u>	<u>25,429,059</u>	<u>24,108,535</u>
PROGRAM REVENUES				
Governmental activities:				
Charges for services:				
General government	1,762,139	1,734,477	1,981,845	1,664,066
Public facilities	132,005	87,112	40,644	38,110
Judicial	523,954	445,719	322,716	392,015
Public safety	205,065	184,235	308,660	137,707
Public transportation	773,205	771,156	753,896	751,747
Legal	6,861	991	1,562	7,003
Operating grants and contributions	797,444	1,548,724	1,729,220	1,749,343
Capital grants and contributions	2,759,212	1,157,992	1,544,794	701,374
Total governmental activities program revenues	<u>6,959,885</u>	<u>5,930,406</u>	<u>6,683,337</u>	<u>5,441,365</u>
NET (EXPENSE) REVENUES				
Governmental activities	<u>(21,060,160)</u>	<u>(20,495,783)</u>	<u>(18,745,722)</u>	<u>(18,667,170)</u>
Total primary government net expense	<u>(21,060,160)</u>	<u>(20,495,783)</u>	<u>(18,745,722)</u>	<u>(18,667,170)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes	23,832,396	21,326,508	20,278,793	18,546,006
Investment earnings	499,168	440,186	402,676	455,717
Miscellaneous	241,799	194,403	234,277	241,187
Gain from sale of capital assets	-	289,741	-	134,833
Total governmental activities	<u>24,573,363</u>	<u>22,250,838</u>	<u>20,915,746</u>	<u>19,377,743</u>
Total primary government	<u>24,573,363</u>	<u>22,250,838</u>	<u>20,915,746</u>	<u>19,377,743</u>
CHANGE IN NET POSITION				
Governmental activities	<u>3,513,203</u>	<u>1,755,055</u>	<u>2,170,024</u>	<u>710,573</u>
Total primary government	<u>\$ 3,513,203</u>	<u>\$ 1,755,055</u>	<u>\$ 2,170,024</u>	<u>\$ 710,573</u>

Source: Grimes County financial records.

TABLE 2

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 4,583,354	\$ 4,623,436	\$ 4,246,702	\$ 4,200,516	\$ 3,609,554	\$ 3,451,625
916,722	869,654	632,910	430,935	352,518	461,421
2,336,000	2,125,422	1,859,734	1,876,663	1,782,094	1,811,648
6,400,688	5,588,775	5,463,799	5,051,160	4,656,382	4,157,883
324,201	323,457	351,334	373,535	318,419	395,173
7,260,765	6,755,981	6,961,017	7,279,323	6,818,556	6,219,930
870,536	779,826	769,454	743,575	679,194	734,112
1,627	299	6	2,354	2,390	8,099
<u>22,693,893</u>	<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>
1,874,539	1,955,986	1,860,230	1,789,197	1,786,759	1,851,328
331,650	75,540	66,990	36,805	52,430	50,355
570,258	451,885	567,163	480,172	444,373	571,022
29,445	37,605	78,043	76,963	80,721	72,598
784,775	1,231,413	1,271,826	717,129	854,695	746,442
262,831	172,895	39,041	32,640	32,851	43,311
1,004,388	767,185	1,083,284	944,011	597,656	421,718
842,277	300,123	1,592,656	-	6,450	-
<u>5,700,163</u>	<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>(16,993,730)</u>	<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>(16,993,730)</u>	<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>
17,140,467	16,397,764	16,771,640	16,158,284	15,927,508	15,689,325
584,644	452,380	209,268	94,045	48,719	41,658
177,217	199,658	178,740	125,545	133,852	151,153
-	-	-	-	-	-
<u>17,902,328</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>17,902,328</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>908,598</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>\$ 908,598</u>	<u>\$ 975,584</u>	<u>\$ 3,433,925</u>	<u>\$ 496,730</u>	<u>\$ 1,746,907</u>	<u>\$ 2,399,019</u>

GRIMES COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2023	2022	2021	2020
General fund				
Nonspendable	\$ 31,930	\$ -	\$ 11,975	\$ 4,743
Assigned	2,300,812	1,344,107	1,852,449	620,643
Unassigned	<u>17,115,320</u>	<u>16,120,026</u>	<u>15,870,359</u>	<u>14,861,318</u>
Total general fund	<u>\$ 19,448,062</u>	<u>\$ 17,464,133</u>	<u>\$ 17,734,783</u>	<u>\$ 15,486,704</u>
All other governmental funds				
Nonspendable	\$ -	\$ -	\$ -	\$ 625
Restricted	4,580,392	4,688,307	4,759,841	4,015,078
Assigned:				
Capital projects funds	15,425	-	-	5,974,362
Unassigned	<u>(577,100)</u>	<u>(806,911)</u>	<u>(980,826)</u>	<u>(636,442)</u>
Total all other governmental funds	<u>\$ 4,018,717</u>	<u>\$ 3,881,396</u>	<u>\$ 3,779,015</u>	<u>\$ 9,353,623</u>

Source: Grimes County financial records.

TABLE 3

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 223,803	\$ 220,421	\$ 116,997	\$ 88,820	\$ 88,820	\$ -
603,107	1,364,277	1,103,107	1,106,587	1,088,427	-
<u>13,923,465</u>	<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>\$ 14,750,375</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>
\$ 7,438	\$ 66,018	\$ 33,907	\$ 22,939	\$ 2,358	\$ -
3,772,301	5,193,868	4,802,479	4,450,439	4,127,706	3,918,081
8,876,662	1,253,755	1,443,577	1,443,577	1,256,869	1,256,869
<u>(61,500)</u>	<u>(672)</u>	<u>(1,975)</u>	<u>(22,618)</u>	<u>-</u>	<u>(25,716)</u>
<u>\$ 12,594,901</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>

GRIMES COUNTY, TEXAS**CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

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

	Fiscal Year			
	2023	2022	2021	2020
REVENUES				
Property and other taxes	\$ 23,760,588	\$ 21,833,971	\$ 20,264,928	\$ 18,681,031
Intergovernmental	3,121,889	2,275,267	3,746,290	1,790,906
Fees of office	1,195,458	1,178,376	1,243,137	1,116,046
Fines and forfeitures	301,677	219,317	356,668	270,096
Investment earnings	499,168	440,186	402,676	455,717
Charges for services	916,703	873,803	762,730	1,007,001
Hospital lease and rentals	600,136	593,618	647,791	598,257
Miscellaneous revenue	605,645	516,488	633,274	241,187
Total revenues	<u>31,001,264</u>	<u>27,931,026</u>	<u>28,057,494</u>	<u>24,160,241</u>
EXPENDITURES				
Current:				
General government	5,488,743	5,247,150	4,512,474	4,892,071
Public facilities	1,488,251	1,105,694	919,944	2,476,796
Judicial	2,897,766	2,360,288	2,001,450	1,994,612
Public safety	6,435,438	5,977,118	5,343,735	4,802,399
Health and welfare	486,908	454,901	427,264	396,167
Public transportation	9,026,299	7,736,806	8,107,470	7,315,869
Legal	1,273,473	1,221,167	1,107,948	929,215
Debt service:				
Principal	106,045	-	229,356	174,364
Interest and fiscal charges	5,569	-	8,729	17,268
Capital outlay	2,708,593	4,391,013	8,818,385	4,835,247
Total expenditures	<u>29,917,085</u>	<u>28,494,137</u>	<u>31,476,755</u>	<u>27,834,008</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,084,179</u>	<u>(563,111)</u>	<u>(3,419,261)</u>	<u>(3,673,767)</u>

TABLE 4

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 17,183,436	\$ 16,545,398	\$ 16,403,860	\$ 16,334,397	\$ 15,685,293	\$ 15,565,406
1,303,123	1,285,784	1,055,968	924,893	606,120	465,882
1,571,955	1,563,278	1,598,211	1,478,129	1,485,039	1,532,976
342,629	349,435	350,774	301,207	294,652	330,229
584,644	440,032	209,268	94,045	48,719	41,658
1,061,185	1,041,411	1,276,638	719,383	760,873	750,366
598,186	598,148	598,114	598,011	598,131	598,485
185,302	414,642	194,992	215,842	168,927	151,907
<u>22,830,460</u>	<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>
4,404,986	4,474,609	4,074,673	4,139,143	3,570,510	3,409,201
911,730	835,480	597,291	399,662	324,058	428,039
2,153,258	1,955,142	1,700,221	1,766,593	1,710,559	1,723,917
5,785,926	5,089,549	4,922,112	4,704,984	4,377,989	4,463,751
304,086	304,807	326,848	302,282	315,384	303,870
6,413,925	5,215,887	5,708,525	5,533,657	5,468,842	5,106,539
840,556	741,933	733,099	729,694	686,234	726,371
190,455	12,000	24,000	23,000	26,788	25,520
1,627	299	1,434	2,360	3,513	4,629
1,838,556	1,682,762	1,116,500	1,099,594	1,112,021	117,441
<u>22,845,105</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>(14,645)</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>

GRIMES COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 7,659,783	\$ 9,910,105	\$ 7,173,756	\$ 6,471,595
Transfers out	(7,659,783)	(9,910,105)	(7,173,756)	(6,471,595)
Insurance recoveries	689,656	144,258	66,868	779,196
Issuance of leases	89,200	-	-	-
Issuance of SBITAs	197,999	-	-	-
Sale of capital assets	<u>60,216</u>	<u>250,584</u>	<u>25,864</u>	<u>322,678</u>
Total other financing sources (uses)	<u>1,037,071</u>	<u>394,842</u>	<u>92,732</u>	<u>1,101,874</u>
NET CHANGE IN FUND BALANCES	<u>\$ 2,121,250</u>	<u>\$ (168,269)</u>	<u>\$ (3,326,529)</u>	<u>\$ (2,571,893)</u>
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>0.43%</u>	<u>- %</u>	<u>1.06%</u>	<u>0.87%</u>

Source: Grimes County financial records.

TABLE 4

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 13,331,175	\$ 361,287	\$ 456,320	\$ 456,320	\$ 783,690	\$ -
(13,331,175)	(361,287)	(456,320)	(456,320)	(783,690)	-
708,769	389,164	-	-	-	-
594,175	-	-	-	-	-
594,175	-	-	-	-	-
<u>157,937</u>	<u>25,736</u>	<u>-</u>	<u>-</u>	<u>112,060</u>	<u>-</u>
<u>1,460,881</u>	<u>414,900</u>	<u>-</u>	<u>-</u>	<u>112,060</u>	<u>-</u>
<u>\$ 1,446,236</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>0.97%</u>	<u>0.07%</u>	<u>0.14%</u>	<u>0.14%</u>	<u>0.19%</u>	<u>- %</u>

GRIMES COUNTY, TEXAS

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

Source	Fiscal Year			
	2014	2015	2016	2017
Property taxes	\$ 13,475,015	\$ 13,963,433	\$ 14,571,562	\$ 14,680,582
Sales taxes	1,865,200	1,592,681	1,283,325	1,872,260
Payments in lieu of taxes	<u>349,110</u>	<u>371,394</u>	<u>303,397</u>	<u>218,798</u>
Total	<u>\$ 15,689,325</u>	<u>\$ 15,927,508</u>	<u>\$ 16,158,284</u>	<u>\$ 16,771,640</u>

TABLE 5

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 14,401,536	\$ 15,397,715	\$ 16,807,441	\$ 18,350,929	\$ 19,469,996	\$ 20,896,551
1,759,934	1,630,058	1,661,375	1,845,763	2,172,994	2,591,941
<u>236,294</u>	<u>112,694</u>	<u>77,190</u>	<u>68,236</u>	<u>191,563</u>	<u>162,825</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>	<u>\$ 23,651,317</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>
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
2023	172,048,108	2,882,195,157	518,765,180	403,179,054

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	\$ 2,176,761,379	\$ 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	0.48000
172,780,663	3,803,406,836	0.45034

GRIMES COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	Fiscal Year			
	2014	2015	2016	2017
Grimes County - Direct Rates:				
General	0.380373	0.354586	0.344883	0.380464
Road and bridge	0.148813	0.174637	0.184366	0.149797
Debt service	0.001075	0.001038	0.001012	-
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	1.484400	0.200400	0.209000	0.219000
City of Bédias	1.295600	0.242780	0.242780	0.223567
City of Navasota	1.219200	0.540000	0.550000	0.554200
City of Iola	1.191400	0.147330	0.144235	0.133175
School Districts:				
Anderson-Shiro CISD	1.040000	1.470000	1.450000	1.380000
Iola ISD	0.500000	1.295400	1.321100	1.265550
Madisonville CISD	0.202900	1.218800	1.216300	1.218700
Navasota ISD	0.242780	1.179940	1.163430	1.183990
Richards ISD	0.021229	1.040000	1.040000	1.040000
Other Districts:				
Grimes County ESD #1	2.000000	2.000000	0.022758	0.026007
Grimes County MUD #1	<u>0.148222</u>	<u>0.147330</u>	<u>2.000000</u>	<u>-</u>
Total Direct and Overlapping Rates	<u>9.875992</u>	<u>10.012241</u>	<u>9.889864</u>	<u>7.774450</u>

Tax rates per \$100 of assessed valuation

Source: Grimes County Appraisal District

TABLE 7

Fiscal Year					
2018	2019	2020	2021	2022	2023
0.530261	0.530261	0.530261	0.526933	0.480000	0.450339
-	-	-	-	-	-
-	-	-	-	-	-
<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.526933</u>	<u>0.480000</u>	<u>0.450339</u>
0.219000	0.190000	0.175000	0.170000	0.151058	0.145000
0.210836	0.211384	0.209640	0.206041	0.180532	0.163246
0.554200	0.569300	0.569300	0.569300	0.556000	0.522100
0.125652	0.124026	0.123713	0.124165	0.142497	0.134321
1.372800	1.257200	1.140800	1.100500	1.062600	0.851400
1.234080	1.160360	1.125130	1.042000	0.993900	0.889200
1.218700	1.178000	1.178700	1.178700	1.078000	0.873800
1.415210	1.321900	1.290900	1.247990	1.175090	0.985340
1.060000	0.990000	0.963900	1.077000	1.038400	0.827000
0.026007	0.026503	0.026626	0.026558	0.021322	0.018334
-	-	-	-	-	-
<u>7.966746</u>	<u>7.558934</u>	<u>7.333970</u>	<u>7.269187</u>	<u>6.879399</u>	<u>5.860080</u>

GRIMES COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2023			2014		
	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	4.52%	\$ -		- %
National Oilwell Varco LP	151,925,002	2	3.99%	377,371,120	1	17.34%
Tenaska Frontier Partners LTD	138,161,525	3	3.63%	120,628,985	3	5.54%
Blue Jay Solar Project	77,827,830	4	2.05%	-		- %
Magellan Pipeline Company LP	72,909,821	5	1.92%	-		- %
Centerpoint Energy Inc	71,019,567	6	1.87%	26,730,045	10	1.23%
Ellwood Texas Forge Navasota	68,412,337	7	1.80%	34,280,321	9	1.57%
BNSF Railway Co	65,567,208	8	1.72%	38,124,571	8	1.75%
Entergy Texas Inc	61,083,715	9	1.61%	-		- %
ETC Texas Pipeline LTD	37,141,551	10	0.98%	70,754,041	4	3.25%
Helmerich & Payne Intl Drilling Co	-		- %	125,991,189	2	5.79%
Trinity Industries INC	-		- %	50,102,024	6	2.30%
Nabors Drilling Technologies	-		- %	47,202,336	7	2.17%
CML Exploration LLC	-		- %	58,106,162	5	2.67%
Subtotal	915,854,928		24.07%	949,290,794		43.61%
Other taxpayers	<u>2,887,551,908</u>		<u>75.93%</u>	<u>1,227,470,585</u>		<u>56.40%</u>
Total	<u>\$ 3,803,406,836</u>		<u>100.00%</u>	<u>\$ 2,176,761,379</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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Tax levy	\$ 13,237,166	\$ 13,808,014	\$ 14,389,624	\$ 13,939,037
Taxes collected in year of levy	12,871,323	13,301,915	13,912,428	13,527,540
Percent of current tax collections	1	1	1	1
Taxes collected in subsequent years	<u>189,797</u>	<u>472,079</u>	<u>449,397</u>	<u>378,006</u>
Total tax collections	<u>\$ 13,061,120</u>	<u>\$ 13,773,994</u>	<u>\$ 14,361,825</u>	<u>\$ 13,905,546</u>
Total collections as a percentage of levy	98.67%	99.75%	99.81%	99.76%

Source: Grimes County Appraisal District

TABLE 9

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 14,161,009	\$ 15,173,482	\$ 16,740,910	\$ 17,980,347	\$ 19,100,775	\$ 20,690,986
13,807,383	14,845,698	16,343,795	17,690,930	18,739,078	20,205,922
1	1	1	1	1	1
<u>311,814</u>	<u>273,192</u>	<u>325,759</u>	<u>197,885</u>	<u>161,533</u>	<u>-</u>
<u>\$ 14,119,196</u>	<u>\$ 15,118,890</u>	<u>\$ 16,669,554</u>	<u>\$ 17,888,815</u>	<u>\$ 18,900,611</u>	<u>\$ 20,205,922</u>
99.70%	99.64%	99.57%	99.49%	98.95%	97.66%

GRIMES COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	Fiscal Year			
	2014	2015	2016	2017
Primary government:				
Governmental activities:				
Certificates of obligation	\$ 81,000	\$ 59,000	\$ 36,000	\$ 12,000
Leases payable	4,788	-	-	-
SBITAs	-	-	-	-
Total primary government	<u>\$ 85,788</u>	<u>\$ 59,000</u>	<u>\$ 36,000</u>	<u>\$ 12,000</u>
Personal income	\$ 34,808	\$ 34,996	\$ 36,772	\$ 35,677
Debt as a percentage of personal income	40.57%	59.31%	102.14%	297.31%
Population	34,808	27,172	27,512	27,512
Debt per capita	\$ 2	\$ 2	\$ 1	\$ -

Source: Grimes County Tax Appraisal District

TABLE 10

Fiscal Year						
2018	2019	2020	2021	2022	2023	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	403,720	229,356	-	-	-	80,367
-	-	-	-	-	-	142,634
<u>\$ -</u>	<u>\$ 403,720</u>	<u>\$ 229,356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224,844</u>
\$ 33,661	\$ 35,450	\$ 36,909	\$ 26,734	\$ 27,693	\$ 28,792	
-	8.78%	16.09%	-	-	780.93%	
27,977	28,360	28,880	30,287	30,754	30,754	
\$ -	\$ 14	\$ 8	\$ -	\$ -	\$ 7	

GRIMES COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Assessed value	\$ 2,332,656,595	\$ 2,430,593,971	\$ 2,504,277,704	\$ 2,437,944,169
Debt limit	116,632,830	121,529,699	125,213,885	121,897,208
Total net debt applicable to limit	<u>81,000</u>	<u>59,000</u>	<u>12,000</u>	<u>12,000</u>
Legal debt margin	<u>\$ 116,551,830</u>	<u>\$ 121,470,699</u>	<u>\$ 125,201,885</u>	<u>\$ 121,885,208</u>
Total net debt applicable to the limit as a percentage of debt limit	00.07%	00.05%	00.01%	00.01%

TABLE 11

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$2,598,283,379	\$2,845,277,259	\$2,844,863,890	\$3,242,033,144	\$3,262,285,240	\$3,803,406,836
129,914,169	142,263,863	142,243,195	162,101,657	163,114,262	190,170,342
-	-	-	-	-	224,844
<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>	<u>\$ 189,945,498</u>
- %	- %	- %	- %	- %	00.12%

GRIMES COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2014	2015	2016	2017
Net Taxable Assessed Value All property	\$ 2,332,656,595	\$ 2,430,593,971	\$ 2,504,277,704	\$ 2,437,944,169
Net Bonded Debt				
Gross bonded debt	81,000	59,000	36,000	12,000
Less debt service funds	<u>520,261</u>	<u>545,261</u>	<u>575,403</u>	<u>572,969</u>
Excess restricted net bonded debt	\$ <u>(439,261)</u>	\$ <u>(486,261)</u>	\$ <u>(539,403)</u>	\$ <u>(560,969)</u>
Ratio of Net Bonded Debt to Assessed Value	(0.0188%)	(0.0200%)	(0.0215%)	(0.0230%)
Population	26,859	27,172	27,671	27,671
Net Bonded Debt Per Capita	\$ (16)	\$ (18)	\$ (19)	\$ (20)

Source: Grimes County Tax Appraisal District

TABLE 12

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 2,598,283,379	\$ 2,845,277,259	\$ 2,844,863,890	\$ 3,242,033,144	\$ 3,262,285,240	\$ 3,803,406,836
-	-	-	-	-	223,001
<u>571,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (571,854)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,001</u>
(0.0220%)	-	-	-	-	0.0059%
28,082	28,360	28,880	30,287	30,754	30,754
\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ 7

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>
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%
2023	30,754	885,469,168	28,792	40.50	4,841	4.50%

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	2023			2014		
	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			
	2014	2015	2016	2017
General Fund:				
General administration	31	31	31	31
Financial administration	8	8	8	8
Elections and voters administration	2	2	2	2
Judicial	25	25	25	25
Public safety	48	50	51	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>125</u>	<u>127</u>	<u>128</u>	<u>128</u>
Special Revenue Funds:				
Public transportation fund - 20	27	27	37	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>40</u>	<u>40</u>
Total	<u>155</u>	<u>157</u>	<u>168</u>	<u>168</u>

TABLE 15

Fiscal Year						
2018	2019	2020	2021	2022	2023	
28	26	30	36	36	38	
8	8	8	8	8	8	
2	2	2	2	2	2	
27	28	27	22	24	24	
61	60	68	68	74	83	
6	6	5	5	5	5	
<u>8</u>	<u>10</u>	<u>12</u>	<u>10</u>	<u>10</u>	<u>10</u>	
<u>140</u>	<u>140</u>	<u>152</u>	<u>151</u>	<u>159</u>	<u>170</u>	
36	36	40	41	42	42	
1	1	1	1	2	2	
<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>	
<u>39</u>	<u>39</u>	<u>43</u>	<u>44</u>	<u>46</u>	<u>44</u>	
<u>179</u>	<u>179</u>	<u>195</u>	<u>195</u>	<u>205</u>	<u>214</u>	

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year					
	2014	2015	2016	2017	2018	2019
<u>Constitutional County Court*</u>						
Civil cases:						
Pending beginning of year	24	15	19	15	21	-
Added	33	16	26	38	16	9
Disposed	35	12	37	32	10	2
Pending end of year	16	19	15	21	-	7
Criminal cases:						
Pending beginning of year	1,346	1,249	1,215	1,348	1,335	-
Added	271	411	350	296	58	-
Disposed	362	312	275	309	57	-
Pending end of year	1,240	1,348	1,305	1,335	-	-
Juvenile cases:						
Pending beginning of year	10	16	13	19	15	-
Added	18	33	42	32	12	-
Disposed	14	36	36	36	7	-
Pending end of year	17	13	19	15	-	-
<u>Statutory County Court*</u>						
Civil cases:						
Pending beginning of year	-	-	-	-	-	120
Added	-	-	-	-	126	53
Disposed	-	-	-	-	33	82
Pending end of year	-	-	-	-	120	89
Family Court						
Pending beginning of year	-	-	-	-	-	136
Added	-	-	-	-	237	258
Disposed	-	-	-	-	97	210
Pending end of year	-	-	-	-	136	188
Juvenile cases:						
Pending beginning of year	-	-	-	-	-	12
Added	-	-	-	-	23	28
Disposed	-	-	-	-	31	22
Pending end of year	-	-	-	-	12	18
Misdemeanor cases:						
Pending beginning of year	-	-	-	-	-	1,417
Added	-	-	-	-	268	272
Disposed	-	-	-	-	187	561
Pending end of year	-	-	-	-	1,417	1,128
<u>District Clerk</u>						
Civil cases:						
Pending beginning of year	675	650	1,040	1,206	1,148	699
Added	287	294	580	643	346	397
Disposed	257	161	416	465	312	299
Pending end of year	649	742	1,206	1,148	699	784

Source: Texas Courts Online (Office of Court Administration)

*Statutory County Court at Law was created October 2017.

TABLE 16

Fiscal Year			
2020	2021	2022	2023
7	12	8	0
17	40	13	21
12	31	21	21
12	8	-	
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
89	85	83	78
18	22	37	40
22	24	42	43
85	83	78	75
259	331	422	278
214	258	261	283
142	167	405	180
331	422	278	381
18	19	17	15
14	11	17	48
13	13	19	40
19	17	15	23
1,128	1,215	938	755
224	187	153	215
137	464	376	731
1,215	938	755	239
784	811	665	589
359	328	343	376
328	474	419	245
811	665	589	720

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year					
	2014	2015	2016	2017	2018	2019
<u>District Clerk (continued)</u>						
Family cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	3
Disposed	-	-	-	-	-	8
Pending end of year	-	-	-	-	-	26
Criminal cases:						
Pending beginning of year	249	257	237	261	178	185
Docket adjust	-	-	-	35	83	-
Added	182	217	247	186	140	140
Disposed	246	259	246	246	198	237
Placed on Inactive Status	-	1	17	95	102	123
Pending end of year	190	237	261	170	185	115
Criminal Cases:						
Pending Beginning of Year	16,198	16,942	17,276	15,756	16,073	16,427
Reactivated	1	-	(423)	1	-	-
Added	3,096	2,345	2,531	3,054	3,137	3,197
Disposed	3,757	2,220	13	2,687	2,910	3,060
Placed on Inactive	25	-	107	-	-	122
Pending End of Year	16,972	17,322	17,099	16,073	16,300	16,527
Civil Cases:						
Pending Beginning of Year	1,894	516	577	572	585	666
Reactivated	160	1	-	2	-	1
Added	213	1,450	149	232	306	374
Disposed	646	1,115	243	228	226	309
Placed on Inactive	1,185	2	-	-	9	9
Pending End of Year	516	577	571	585	665	733
<u>Miscellaneous</u>						
Permitted septic systems	172	172	220	248	252	253

Source: Texas Courts Online (Office of Court Administration)

*Statutory County Court at Law was created October 2017.

**The drop in active cases as of 10/1/2022 is due to the a reclassification of old cases during the software conversion for all JP offices.

TABLE 16

	Fiscal Year			
	2020	2021	2022	2023
	26	30	30	32
	27	8	5	4
	23	8	3	1
	30	30	32	35
	115	165	138	135
	78	112	159	123
	206	151	172	233
	155	176	197	207
	79	114	138	139
	165	138	135	176
	16,535	10,156	9,506	5,519 **
	139	351	159	414
	1,648	1,072	1,619	2,414
	1,852	1,405	1,431	1,895
	4,705	-	-	534
	10,160	9,506	9,837	5,943
	747	752	379	504 **
	1	-	2	4
	318	390	397	491
	343	407	475	436
	2	-	44	8
	750	379	334	549
	324	331	412	388

GRIMES COUNTY, TEXAS**TABLE 17**

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General administration	7	12	12	20	20	24	21	21	23	37
Judicial	12	12	12	16	16	17	18	19	19	17
Financial administration	1	2	1	2	3	3	5	5	5	5
Legal	6	5	6	5	5	6	6	8	8	9
Elections	8	9	9	9	9	10	12	13	13	13
Public facilities	16	16	16	19	20	20	21	21	21	25
Public safety	82	83	83	95	97	98	110	123	117	130
Public transportation	92	143	143	156	158	156	163	120	129	128
Health and welfare	8	8	8	9	9	9	9	9	9	15
Environmental protection	2	3	2	3	2	2	2	2	2	2

Source: County inventory reports