

GRIMES COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

Prepared by:

Grimes County Auditor's Office

GRIMES COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

SEPTEMBER 30, 2024

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INTRODUCTORY SECTION

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GRIMES COUNTY AUDITOR

Jessica Murphy

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E-mail: jessi.murphy@grimescountytexas.gov

June 2, 2025

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, 2024. 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 600+ miles of county roads and 115 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, 2024, approximately \$3.6 million was expended.

Capital Purchases

During fiscal year 2024 the county recognized the completion of the Justice Center by adding the \$12.4 million building to the county asset listing.

The county also acquired \$1.7 million worth of capital equipment. The following list includes some of the larger equipment purchases.

- The Road & Bridge Department invested in 2024 John Deere Motor Grader, a 2025 Kenworth Haul Truck, a Case 1H Farmall 110-A, a Boom Mower and 2022 Ford F350
- The Sheriff's Office purchased (5) 2023 Ford Police Interceptors, (6) 2024 Chevrolet Tahoes, and a 2023 Ford F150.
- Constable Precinct 2 purchased a 2024 Chevrolet Silverado

New Construction

The county funded the Dispatch Renovation Project with approximately \$95,600 of funds received for housing out-of-county inmates.

Commissioners Court began constructing a new Justice Center Annex to be located behind the Justice Center after completing the nearly 6,000-square-foot storage and maintenance building. This, approximately 16,345 square-foot building, will be funded partially by ARPA and the county's reserves. The Annex 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)

ARPA projects approved by Commissioners Court must be completed no later than December 2026. As of September 30, 2024, aside from grant administration costs, there were only 2 pending projects: the remaining vehicles and the completion of the Justice Center Annex.

New Construction

The Justice Center Annex, a multi-tenant office building, began construction in fiscal year 2024 and is anticipated to be completed by mid-June 2025.

The county is actively seeking ways to expand and improve the Law Enforcement Center to accommodate the anticipated growth in the jail population over the next few years.

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 completed the construction of the Justice Center and Maintenance Building without acquiring debt; the court intends to construct Justice Center Annex in the same manner.

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 State of Texas budget laws, 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, verify appropriateness within the budget objectives, and make 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 revenues based on historical data in conjunction with information obtained from various county offices. The County Judge analyzes budget requests and estimated revenues as well as conduct budget review meetings with departments and the County Auditor.

A preliminary budget is submitted to the Commissioners Court, and budget workshops are held with individual departments, as requested. A proposed budget is filed with the County Clerk for public inspection and a tax rate is proposed.

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 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 submits a weekly financial report to the Commissioners Court. The County Auditor also posts the weekly report on the county website. Expenditures are recorded in the budget year they are incurred.

Internal Control Structure

The County's accounting records for general government operations are maintained and the financial statements are presented on a modified accrual basis. The financial operating controls are shared by the Commissioners Court, which serves as 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 the 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. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived therefrom, 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 2023 ACFR for review and was awarded the Certificate of Achievement for Excellence in Financial Reporting for the twelfth 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

Jessica Murphy
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Grimes County
Texas**

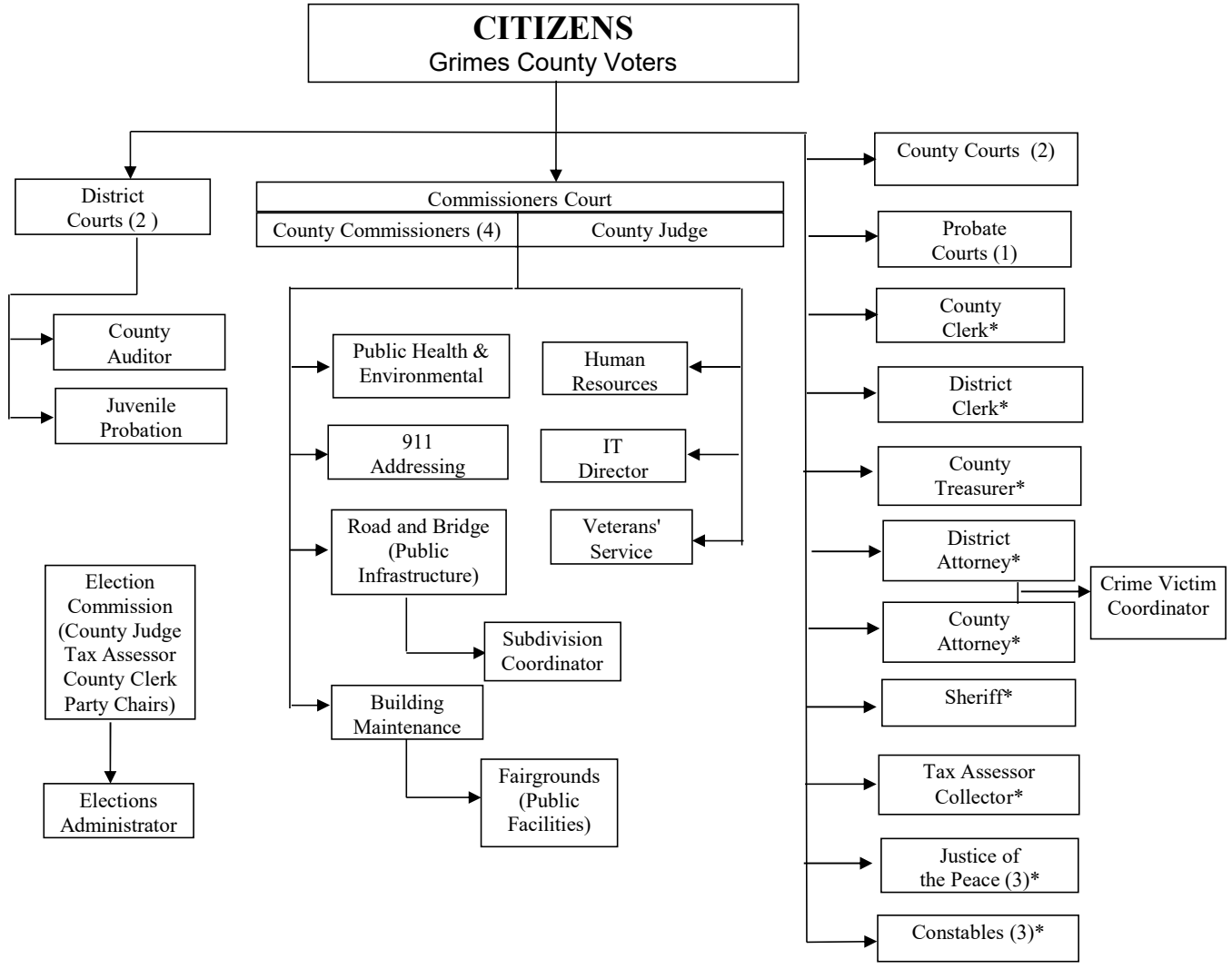
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

GRIMES COUNTY ORGANIZATIONAL CHART



Elected *

PRINCIPAL COUNTY OFFICIALS

September 30, 2024

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

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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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter - Change of Accounting Principle

As discussed in the notes to the financial statements, in the year ending September 30, 2024, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

OFFICE LOCATIONS

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2025, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

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

Waco, Texas
June 2, 2025

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**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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Management's Discussion and Analysis

As management of Grimes County, Texas, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2024. 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, 2024, the County's governmental funds reported combined fund balances of \$26,445,552. This reflects an increase of \$2,978,773 from the previous fiscal year. \$17,254,881 or 65% of the combined fund balances at September 30, 2024 is available to meet the County's current and future needs (unassigned fund balances).
- The County's total net position increased \$3,439,085 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 \$73,405,126 (net position) at September 30, 2024. Of this amount, \$19,076,919 represents unrestricted net position. This is an increase from the total net position of \$71,013,084 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 \$20,909,334 or 106% 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 47 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, and American Rescue Plan Fund, which are considered major funds. Data from the other 44 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 following the fiduciary fund financial statements 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 \$73,405,126, at the close of the most recent fiscal year.

County’s Net Position

	Governmental Activities	
	2024	2023
Current and other assets	\$ 37,904,167	\$ 35,914,240
Capital assets	<u>47,772,030</u>	<u>48,690,284</u>
Total assets	<u>85,676,197</u>	<u>84,604,524</u>
Deferred outflows of resources	<u>1,437,305</u>	<u>2,212,590</u>
Long-term liabilities	3,287,389	3,510,725
Other liabilities	<u>4,364,192</u>	<u>5,429,901</u>
Total liabilities	<u>7,651,581</u>	<u>8,940,626</u>
Deferred inflows of resources	<u>6,056,795</u>	<u>6,863,404</u>
Net position:		
Net investment		
in capital assets	47,608,694	48,467,284
Restricted	6,719,513	4,580,392
Unrestricted	<u>19,076,919</u>	<u>17,965,408</u>
Total net position	<u>\$ 73,405,126</u>	<u>\$ 71,013,084</u>

By far, the largest portion of the County’s net position (65%) 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.

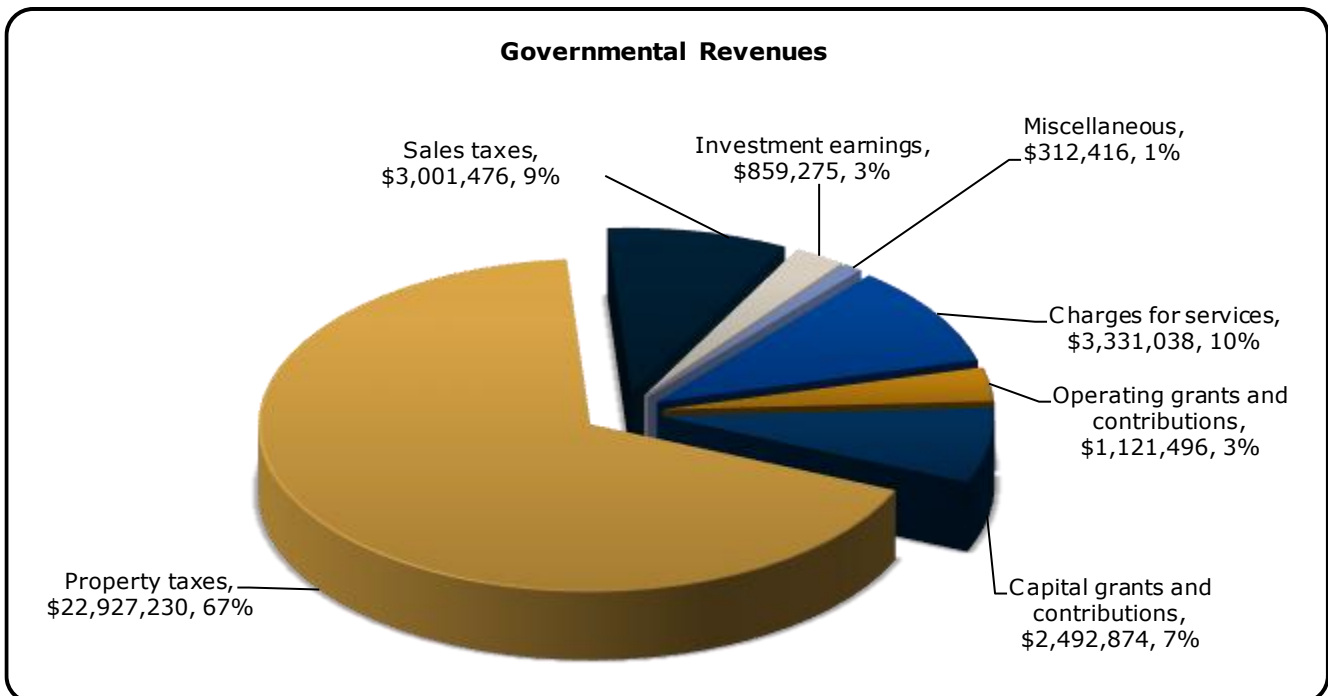
An additional portion of the County’s net position (9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$19,076,919 is unrestricted and may be used to meet the government’s ongoing obligations to its citizens and creditors.

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 \$3,439,085 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.

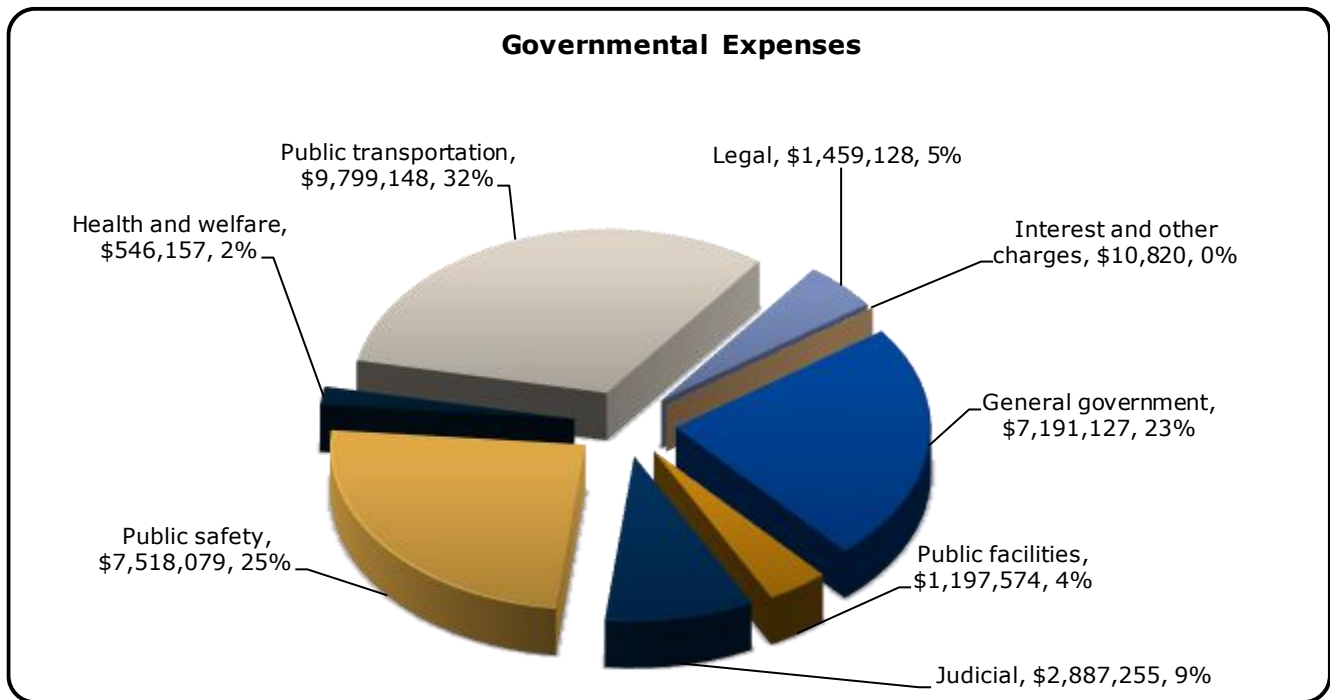
County's Changes in Net Position

	Governmental Activities	
	2024	2023
REVENUES		
Program revenues:		
Charges for services	\$ 3,331,038	\$ 3,403,229
Operating grants and contributions	1,121,496	797,444
Capital grants and contributions	2,492,874	2,759,212
General revenues:		
Property taxes	22,927,230	20,940,346
Sales taxes	3,001,476	2,729,225
Payment in lieu of taxes	138,423	162,825
Investment earnings	859,275	499,168
Miscellaneous	<u>173,993</u>	<u>241,799</u>
Total Revenues	<u>34,045,805</u>	<u>31,533,248</u>
EXPENSES		
General government	7,191,127	5,774,514
Public facilities	1,197,574	1,496,996
Judicial	2,887,255	2,950,024
Public safety	7,518,079	6,775,728
Health and welfare	546,157	492,992
Public transportation	9,799,148	9,251,280
Legal	1,459,128	1,272,942
Interest on long-term debt	<u>8,252</u>	<u>5,569</u>
Total Expenses	<u>30,606,720</u>	<u>28,020,045</u>
CHANGE IN NET POSITION	3,439,085	3,513,203
NET POSITION, BEGINNING	<u>71,013,084</u>	<u>67,499,881</u>
ADJUSTMENTS	(1,047,043)	-
NET POSITION, BEGINNING, RESTATED	<u>69,966,041</u>	<u>67,499,881</u>
NET POSITION, ENDING	<u>\$ 73,405,126</u>	<u>\$ 71,013,084</u>

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



Total governmental revenues increased by \$2,512,557 in comparison to the prior year. This is primarily attributed to a \$1,986,884 increase in property tax revenues driven by a 16.6% increase in total taxable assessed property values. The County also recognized a \$474,263 increase in operating grants due to SB22 grant funding for law enforcement salaries, a new grant program effective FY24.



Total governmental expenses increased as compared to the prior year \$2,586,675, or 9%. Major contributors include increased salaries, primarily in the public safety function, the initial 2-year payout for the 381 Agreement with Blue Jay, the acquisition of more Road and Bridge equipment than in the in prior year and an increase in Tax Appraisal Fees.

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 \$26,445,552. Of the total governmental fund balance \$5,777,680 is restricted for various purposes, \$3,412,566 is assigned, and \$17,254,881 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 \$17,512,193. 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 89% of total General Fund expenditures. The fund balance of the County's General Fund reported an increase of \$1,461,697 which is partially due to unused budgeted salary expense, proceeds from sale of the Anderson Annex and higher-than-expected revenues from sales tax and interest earned.

The Road and Bridge Fund reported a decrease of \$142,708 due to increased expenditure costs for road and bridge maintenance opposed to relatively flat state revenues.

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 \$1,068,096 during the year. This is primarily attributed to sales tax revenues and investment earnings that were higher than anticipated.

General Fund expenditures were less than the final budget by \$1,741,030 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 2024 year, the Commissioners' Court amended the budget for the following purposes:

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. At the end of the year, the County's governmental activities had invested \$47,772,030 in a variety of capital assets, net of depreciation. This investment in capital assets includes land, buildings, machinery, equipment, roads and bridges. The total decrease in net capital assets for the current fiscal year was -\$918,254). The County has undertaken several capital projects and asset replacements, the most significant of which are described below.

Major capital asset events during the year include CIP additions in the amount of \$1.3 million; the completion of a \$12.5 million Justice Center; \$1.8 million in machinery and equipment purchases; and a \$1.1 million decrease in infrastructure net of accumulated depreciation.

Additional information on the County's capital assets can be found in the notes to the financial statements on pages 27-28 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 \$54,102 and SBITAs payable of \$109,234 as of September 30, 2024.

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

The Commissioners Court adopted the Fiscal Year 2025 Budget on August 28, 2024. The Fiscal Year 2025 Budget was prepared with an emphasis on maintaining a competitive salary structure and consolidating of most county departments into one location for public convenience and business efficiency.

The Fiscal Year 2025 Budget was adopted based on anticipated resources and estimated uses in fiscal year 2025. The total resources of the County's General Fund are estimated to be \$19,390,618 including the appropriated fund balance of \$2,794,034.

The property tax rate for Fiscal Year 2025 Budget is \$0.440000 per \$100 valuation, which is expected to raise an additional \$2,027,058 million in tax revenue for operations. The County continues to maintain an estimated collection rate for current taxes of 97.5%.

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, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 30,050,442
Receivables, net:	
Property taxes	1,320,701
Accounts	568,531
Leases	4,741,119
Due from other governments	281,116
Prepaid expenses	425
Net pension asset	941,833
Capital assets:	
Non-depreciable	7,549,485
Depreciable, net	<u>40,222,545</u>
Total assets	<u>85,676,197</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Related to OPEB - group term life	74,555
Related to OPEB - retiree health	362,353
Related to pensions	<u>1,000,397</u>
Total deferred outflows of resources	<u>1,437,305</u>
 LIABILITIES	
Accounts payable	1,535,137
Accrued liabilities	315,827
Due to other governments	285,351
Unearned revenue	2,227,877
Noncurrent liabilities:	
Due within one year:	
Long term debt	193,974
Total OPEB liability - group term life	15,825
Total OPEB liability - retiree health	48,416
Due in more than one year:	
Long term debt	326,970
Total OPEB liability - group term life	500,157
Total OPEB liability - retiree health	<u>2,202,047</u>
Total liabilities	<u>7,651,581</u>
 DEFERRED INFLOWS OF RESOURCES	
Related to leases	4,722,258
Related to OPEB - group term life	110,097
Related to OPEB - retiree health	1,095,601
Related to pensions	<u>128,839</u>
Total deferred inflows of resources	<u>6,056,795</u>
 NET POSITION	
Net investment in capital assets	47,608,694
Restricted for:	
Net pension asset	941,833
Road and bridge	4,528,758
Judicial	510,441
Public safety	288,399
Records management	310,621
Historical preservation	108,209
Election services	21,290
Health and welfare	9,962
Unrestricted	<u>19,076,919</u>
Total net position	<u>\$ 73,405,126</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, 2024

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:					
General government	\$ 7,191,127	\$ 1,846,341	\$ 356,099	\$ -	\$ (4,988,687)
Public facilities	1,197,574	81,215	-	-	(1,116,359)
Judicial	2,887,255	464,647	68,961	-	(2,353,647)
Public safety	7,518,079	158,012	403,790	1,691,996	(5,264,281)
Health and welfare	546,157	-	-	-	(546,157)
Public transportation	9,799,148	774,553	118,026	800,878	(8,105,691)
Legal	1,459,128	6,270	174,620	-	(1,278,238)
Interest	8,252	-	-	-	(8,252)
Total governmental activities	<u>\$ 30,606,720</u>	<u>\$ 3,331,038</u>	<u>\$ 1,121,496</u>	<u>\$ 2,492,874</u>	<u>(23,661,312)</u>
General revenues:					
Taxes:					
Property taxes					22,927,230
Sales taxes					3,001,476
Payment in lieu of taxes					138,423
Investment earnings					859,275
Miscellaneous					173,993
Total general revenues					<u>27,100,397</u>
Change in net position					<u>3,439,085</u>
Net position, beginning, as previously reported					71,013,084
Error Correction					<u>(1,047,043)</u>
Net position, beginning, as restated					<u>69,966,041</u>
Net position, ending					<u>\$ 73,405,126</u>

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

GRIMES COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General	Road and Bridge	American Rescue Plan
ASSETS			
Cash and investments	\$ 20,809,219	\$ 3,903,589	\$ 3,737,288
Receivables, net:			
Taxes	1,320,701	-	-
Accounts	524,868	-	-
Leases	4,741,119	-	-
Due from other governments	1,735	-	-
Due from other funds	437,824	-	-
Prepaid expenditures	425	-	-
Total assets	<u>27,835,891</u>	<u>3,903,589</u>	<u>3,737,288</u>
LIABILITIES			
Accounts payable	408,813	719,367	324,787
Accrued liabilities	241,234	51,460	54
Due to other governments	232,412	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	2,016,451
Total liabilities	<u>882,459</u>	<u>770,827</u>	<u>2,341,292</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	801,622	-	-
Unavailable revenue - court fines and fees	521,453	-	-
Unavailable revenue - grants	-	-	-
Related to leases	4,720,598	-	-
Total deferred inflows of resources	<u>6,043,673</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable for:			
Prepaid items	425	-	-
Restricted for:			
Road and bridge	-	3,132,762	1,395,996
Judicial	-	-	-
Public safety	-	-	-
Records management	-	-	-
Historical preservation	-	-	-
Election services	-	-	-
Health and welfare	-	-	-
Assigned for:			
Capital murder trial	603,107	-	-
Capital projects	-	-	-
Subsequent year budget	2,794,034	-	-
Unassigned	17,512,193	-	-
Total fund balances	<u>20,909,759</u>	<u>3,132,762</u>	<u>1,395,996</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 27,835,891</u>	<u>\$ 3,903,589</u>	<u>\$ 3,737,288</u>

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

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

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

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

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

Net position of governmental activities

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

Nonmajor Governmental	Total Governmental Funds
\$ 1,600,346	\$ 30,050,442
-	1,320,701
43,663	568,531
-	4,741,119
279,381	281,116
-	437,824
-	425
<u>1,923,390</u>	<u>37,400,158</u>
82,170	1,535,137
23,079	315,827
52,939	285,351
437,824	437,824
<u>211,426</u>	<u>2,227,877</u>
<u>807,438</u>	<u>4,802,016</u>
-	801,622
-	521,453
107,257	107,257
<u>1,660</u>	<u>4,722,258</u>
<u>108,917</u>	<u>6,152,590</u>
-	425
-	4,528,758
510,441	510,441
288,399	288,399
310,621	310,621
108,209	108,209
21,290	21,290
9,962	9,962
-	603,107
15,425	15,425
-	2,794,034
<u>(257,312)</u>	<u>17,254,881</u>
<u>1,007,035</u>	<u>26,445,552</u>
<u>\$ 1,923,390</u>	
	47,772,030
	(1,721,844)
	1,430,332
	<u>(520,944)</u>
	<u>\$ 73,405,126</u>

GRIMES COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects*</u>
REVENUES			
Taxes:			
Property	\$ 22,853,911	\$ -	
Sales	2,947,238	-	
Payment in lieu of taxes	138,423	-	
Intergovernmental	454,204	104,776	
Fees of office	912,269	13,250	
Fines and forfeitures	178,005	55,556	
Investment earnings	858,989	16	
Charges for services	15,532	774,553	
Hospital lease and rentals	612,581	-	
Miscellaneous	<u>520,225</u>	<u>25,776</u>	
Total revenues	<u>29,491,377</u>	<u>973,927</u>	
EXPENDITURES			
Current:			
General government	6,375,997	-	
Public facilities	979,560	-	
Judicial	2,612,764	-	
Public safety	6,490,462	-	
Health and welfare	542,462	-	
Public transportation	392,371	6,923,671	
Legal	1,360,351	-	
Debt service:			
Principal	104,681	-	
Interest and other	7,638	-	
Capital outlay	<u>819,182</u>	<u>1,431,935</u>	
Total expenditures	<u>19,685,468</u>	<u>8,355,606</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,805,909</u>	<u>(7,381,679)</u>	
OTHER FINANCING SOURCES (USES)			
Transfers in	9,994	7,159,560	
Transfers out	(9,074,160)	(8,910)	
Issuance of SBITA	66,310	-	
Sale of capital assets	567,410	76,973	
Insurance recoveries	<u>86,234</u>	<u>11,348</u>	
Total other financing sources and uses	<u>(8,344,212)</u>	<u>7,238,971</u>	
NET CHANGE IN FUND BALANCES	<u>1,461,697</u>	<u>(142,708)</u>	
FUND BALANCES, BEGINNING, AS PREVIOUSLY PRESENTED	19,448,062	3,275,470	15,425
CHANGE WITHIN THE FINANCIAL REPORTING ENTITY, FORMERLY A MAJOR FUND	<u>-</u>	<u>-</u>	<u>(15,425)</u>
FUND BALANCE BEGINNING, AS RESTATED	<u>19,448,062</u>	<u>3,275,470</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 20,909,759</u>	<u>\$ 3,132,762</u>	<u>\$ -</u>

*Formerly a major fund

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
\$ -	\$ -	\$ -	\$ 22,853,911
-	-	-	2,947,238
-	-	-	138,423
1,691,996	1,744,608	3,995,584	1,223,178
-	297,659	248,296	859,275
-	14,735	874,829	612,581
-	270	558,103	
-	84,744	34,311,418	
-	-		
10,516	1,586		
<u>1,702,512</u>	<u>2,143,602</u>		
-	328,892	6,704,889	
-	209,394	1,188,954	
-	252,468	2,865,232	
-	797,240	7,287,702	
-	1,567	544,029	
501,978	467,628	8,285,648	
-	130,557	1,490,908	
-	13,233	117,914	
-	614	8,252	
1,204,911	191,364	3,647,392	
<u>1,706,889</u>	<u>2,392,957</u>	<u>32,140,920</u>	
<u>(4,377)</u>	<u>(249,355)</u>	<u>2,170,498</u>	
1,400,373	514,227	9,084,154	
-	(1,084)	(9,084,154)	
-	-	66,310	
-	-	644,383	
-	-	97,582	
<u>1,400,373</u>	<u>513,143</u>	<u>808,275</u>	
<u>1,395,996</u>	<u>263,788</u>	<u>2,978,773</u>	
(587,062)	-	1,314,884	23,466,779
<u>587,062</u>	<u>-</u>	<u>(571,637)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>743,247</u>	<u>23,466,779</u>
<u>\$ -</u>	<u>\$ 1,395,996</u>	<u>\$ 1,007,035</u>	<u>\$ 26,445,552</u>

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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, 2024

Net change in fund balances - total governmental funds: \$ 2,978,773

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	4,146,299
Depreciation	(2,779,931)

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.

(1,237,579)

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	73,319
Court fines	(6,672)
Grants	(340,320)

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 SBITA	(66,310)
Principal payment	125,974

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	724,284
Other postemployment benefits obligation cost	(81,965)
Compensated absences	<u>(96,787)</u>

Change in net position of governmental activities \$ 3,439,085

GRIMES COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2024

	<u>Private Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and investments	\$ 21,791,345	\$ 2,094,233
Total assets	<u>21,791,345</u>	<u>2,094,233</u>
LIABILITIES		
Due to other governments	<u>-</u>	<u>69,318</u>
Total liabilities	<u>-</u>	<u>69,318</u>
NET POSITION		
Restricted for individuals, organizations, and other governments	<u>21,791,345</u>	<u>2,024,915</u>
Total net position	<u>\$ 21,791,345</u>	<u>\$ 2,024,915</u>

GRIMES COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Private Purpose Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS		
Collections from judgements	\$ 17,274,842	\$ 49,950
Taxes and fees collected on behalf of other governments	-	7,010,690
Receipts for tax sales	-	154,852
Contributions from other governments	-	262,389
Deposits received	-	942,933
Bonds received	-	19,250
Interest earnings	<u>103,754</u>	<u>13,210</u>
Total additions	<u>17,378,596</u>	<u>8,453,274</u>
DEDUCTIONS		
Disbursements to beneficiaries	173,748	498,058
Payments from tax sales	-	413,439
Deposits returned	-	59,000
Bonds refunded	-	30,463
Disbursements on behalf of other governments	-	73,519
Taxes and fees disbursed to other governments	<u>-</u>	<u>7,493,043</u>
Total deductions	<u>173,748</u>	<u>8,567,522</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	17,204,848	(114,248)
NET POSITION, BEGINNING	<u>4,586,497</u>	<u>2,139,163</u>
NET POSITION, ENDING	<u>\$ 21,791,345</u>	<u>\$ 2,024,915</u>

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GRIMES COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

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 committed 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.

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 TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OPEB

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

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

Fund Balance

Fund balances of governmental funds are classified as follows:

Non-spendable – represents amounts that cannot be spent because they are either not 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. 100, *Accounting Changes and Error Corrections*, - an amendment of GASB Statement No. 62 – was adopted for the fiscal year ended September 30, 2024. 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. As a result of this new accounting standard, the City was required to report changes within the financial reporting entity in more detail; see note disclosure on page 39 for additional information.

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:

Fund	Function/Department	Amount
General Fund	Voters registration	\$ 503
	Juvenile board	138
	Fire protection	11,700
	Emergency management	1,040
	Debt service	93,181
Election Services Contract Fund	Fund	7,349
Voter Registration Fund	Fund	1,577
District Court Technology Fund	Fund	163

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, Hazardous Mitigation Grant Fund, and Voter Registration Fund all reported deficit fund balance in the amounts of \$253,812, \$1,840, and \$1,660 respectively. These deficits are expected to be funded by grant funds collected in the subsequent fiscal year.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

As of September 30, 2024, the County had the following investment:

<u>Investment Type</u>	<u>Net Asset Value</u>	<u>Weighted Average Maturity (Days)</u>
Texas Class	\$ 10,348,069	12

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, 2024, 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	\$ 1,700,861	\$ -	\$ 1,700,861
Court fines	2,607,267	-	2,607,267
Leases	4,741,119	-	4,741,119
Other	<u>3,414</u>	<u>43,663</u>	<u>47,077</u>
Gross receivables	9,052,661	43,663	9,096,324
Allowance for uncollectible	<u>(2,465,973)</u>	<u>-</u>	<u>(2,465,973)</u>
Net receivables	<u>\$ 6,586,688</u>	<u>\$ 43,663</u>	<u>\$ 6,630,351</u>

Leases Receivable

A summary of the County’s leases receivable as of September 30, 2024 is as follows:

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Receivable	Revenue Current Year	Amounts Outstanding 9/30/2024
Governmental activities					
Right to use:					
CHI St. Joseph Health Grimes Hospital	0.21%	2017	\$ 5,913,831	\$ 586,980	\$ 4,741,119
Total governmental activities			<u>\$ 5,913,831</u>	<u>\$ 586,980</u>	<u>\$ 4,741,119</u>

C. Capital Assets

Capital assets activity for the year ended September 30, 2024, was as follows:

	Balance Beginning	Increases	Transfers / Decreases	Transfers/ Adjustments	Balance Ending
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 1,104,629	\$ 199,796	\$ -	\$ -	\$ 1,304,425
Perpetual rights-of-way	5,739,031	-	(878,291)	-	4,860,740
Construction in progress	<u>12,601,228</u>	<u>1,338,787</u>	<u>-</u>	<u>(12,555,695)</u>	<u>1,384,320</u>
Total capital assets not being depreciated	<u>19,444,888</u>	<u>1,538,583</u>	<u>(878,291)</u>	<u>(12,555,695)</u>	<u>7,549,485</u>
Capital assets being depreciated:					
Buildings and improvements	13,379,010	-	(88,245)	12,461,233	25,751,998
Machinery and equipment	13,138,939	1,757,983	(573,664)	-	14,323,258
Infrastructure	38,916,135	781,047	(431,757)	(4,455,337)	34,810,088
Right to use -Equipment	109,537	-	-	-	109,537
Right to use -SBITAs	<u>232,544</u>	<u>68,686</u>	<u>(34,375)</u>	<u>-</u>	<u>266,855</u>
Total capital assets being depreciated	<u>65,776,165</u>	<u>2,607,716</u>	<u>(1,128,041)</u>	<u>8,005,896</u>	<u>75,261,736</u>
Less: accumulated depreciation for:					
Buildings and improvements	(10,416,957)	(465,241)	88,245	-	(10,793,953)
Machinery and equipment	(8,181,984)	(1,064,874)	529,634	-	(8,717,224)
Infrastructure	(17,828,092)	(1,123,134)	219,044	3,408,294	(15,323,888)
Right to use -Equipment	(28,649)	(26,367)	-	-	(55,016)
Right to use -SBITAs	<u>(75,087)</u>	<u>(100,315)</u>	<u>26,292</u>	<u>-</u>	<u>(149,110)</u>
Total accumulated depreciation	<u>(36,530,769)</u>	<u>(2,779,931)</u>	<u>863,215</u>	<u>3,408,294</u>	<u>(35,039,191)</u>
Total capital assets being depreciated, net	<u>29,245,396</u>	<u>(172,215)</u>	<u>(264,826)</u>	<u>11,414,190</u>	<u>40,222,545</u>
Governmental activities, capital assets, net	<u>\$ 48,690,284</u>	<u>\$ 1,366,368</u>	<u>\$ (1,143,117)</u>	<u>\$ (1,141,505)</u>	<u>\$ 47,772,030</u>

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

General government	\$ 480,428
Public facilities	25,959
Judicial	96,752
Public safety	430,339
Health and welfare	11,335
Public transportation	1,717,908
Legal	<u>17,210</u>
Total depreciation expense - governmental activities	<u>\$ 2,779,931</u>

D. Long-term Debt

Changes in the County's long-term liabilities for the year ended September 30, 2024, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	\$ 260,821	\$ 391,722	\$ 294,935	\$ 357,608	\$ 89,402
Leases	80,366	-	26,264	54,102	26,444
SBITAs	<u>142,634</u>	<u>66,310</u>	<u>99,710</u>	<u>109,234</u>	<u>78,128</u>
Total governmental activities	<u>\$ 483,821</u>	<u>\$ 458,032</u>	<u>\$ 420,909</u>	<u>\$ 520,944</u>	<u>\$ 193,974</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, 2024, is as follows:

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Lease Liability	Interest Current Year	Amounts Outstanding 9/30/2024	Amounts Due Within One Year
Right to Use						
Equipment	0.6860%	2022	\$ 20,337	\$ 108	\$ 9,222	\$ 4,081
Vehicles	0.6860%	2023	89,200	<u>491</u>	<u>44,880</u>	<u>22,363</u>
				<u>\$ 599</u>	<u>\$ 54,102</u>	<u>\$ 26,444</u>

Annual Lease payments to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2025	\$ 26,444	\$ 291	\$ 26,735
2026	26,626	109	26,735
2027	<u>1,032</u>	<u>2</u>	<u>1,034</u>
Total	<u>\$ 54,102</u>	<u>\$ 402</u>	<u>\$ 54,504</u>

F. SBITA Payable

A summary of the County's long-term SBITA payable as of September 30, 2024, is as follows:

Purpose of Subscription	Interest Rate	Initial Year of Subscription	Amount of Initial Subscription Liability	Amounts Outstanding 9/30/2024
Right to Use:				
Genasys Software	2.3100%	2023	\$ 26,195	\$ 15,712
LGS- District Clerk	3.1440%	2023	65,363	22,415
LGS- County Clerk	3.1440%	2023	30,617	10,500
LGS- JP#1-3	3.1440%	2023	51,774	17,756
KASEYA/BACKUPIFY	3.2070%	2024	11,880	7,128
Hart Intercivic - Poll Pad Annual Software License FY24	3.1440%	2024	10,212	6,702
Hart Intercivic, Verity - Annual Software License FY24	3.1440%	2024	44,218	<u>29,021</u>
Total Subscriptions				<u>\$ 109,234</u>

Annual SBITA payments to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2025	\$ 78,128	\$ 2,353	\$ 80,481
2026	25,749	815	26,564
2027	5,357	124	5,481
Total	<u>\$ 109,234</u>	<u>\$ 3,292</u>	<u>\$ 112,526</u>

G. Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2024, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	Nonmajor Governmental	\$ 437,824

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, 2024, is as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amounts</u>
Road & Bridge	General	\$ 7,159,560
ARPA	General	1,400,373
General	Road & Bridge	8,910
General	Nonmajor Governmental	1,084
Nonmajor Governmental	General	<u>514,227</u>
Total		<u>\$ 9,084,154</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, 2024.

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, 2024, 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 2024, the County did not rebate any 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, 2023, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	112
Inactive employees entitled to but not yet receiving benefits	170
Active employees	<u>216</u>
	<u>498</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 9.09% in calendar year 2024 and 8.96% in calendar year 2023. The County’s contributions to TCDRS for the year ended September 30, 2024, were \$1,023,808, and were equal to the required contributions.

Net Pension Asset The County’s Net Pension Asset (NPA) was measured as of December 31, 2023, 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, 2023, 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	7.6%, 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, 2023 were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, 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 2024 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 2024 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 2024. 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%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged TR USD	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
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%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 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 12/31/2022	\$ 35,562,583	\$ 35,010,773	\$ 551,810
Changes for the year:			
Service cost	1,237,526	-	1,237,526
Interest on total pension liability ⁽¹⁾	2,731,434	-	2,731,434
Effect of economic/demographic gains or losses	41,918	-	41,918
Refund of contributions	(295,534)	(295,534)	-
Benefit payments	(1,456,941)	(1,456,941)	-
Administrative expenses	-	(20,241)	20,241
Member contributions	-	731,703	(731,703)
Net investment income	-	3,846,886	(3,846,886)
Employer contributions	-	936,579	(936,579)
Other ⁽²⁾	-	9,594	(9,594)
Balance at 12/31/2023	<u>\$ 37,820,986</u>	<u>\$ 38,762,819</u>	<u>\$ (941,833)</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	\$ 42,933,471	\$ 37,820,986	\$ 33,567,677
Fiduciary net position	<u>38,762,819</u>	<u>38,762,819</u>	<u>38,762,819</u>
Net pension liability/(asset)	<u>\$ 4,170,652</u>	<u>\$ (941,833)</u>	<u>\$ (5,195,142)</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, 2024, the County recognized pension expense of \$299,428.

As of September 30, 2024, 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	\$ 31,439	\$ 110,459
Changes in actuarial assumptions	-	18,380
Difference between projected and actual investment earnings	174,045	-
Contributions subsequent to the measurement date	794,913	-
Total	<u>\$ 1,000,397</u>	<u>\$ 128,839</u>

The \$794,913 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, 2025. 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,	
2025	\$ (354,395)
2026	(104,634)
2027	773,594
2028	(237,920)

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	90
Inactive employees entitled to but not yet receiving benefits	47
Active employees	<u>216</u>
	<u><u>353</u></u>

Contributions. The County contributes to the GTLF at a contractually required rate as determined by an annual actuarial valuation, which was 0.34% and 0.33% for calendar year 2023 and 2024, respectively, of which 0.14% 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, 2024, was \$15,825, 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, 2023 as determined by an actuarial valuation as of that date.

Actuarial Assumptions. The Total OPEB Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Investment rate of return (discount rate)	3.26%
Actuarial cost method	Entry Age Level Percent of Salar

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

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Morality 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, 2023, were based on the results of an actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 75.

Discount Rate. A single discount rate of 3.26% 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, 2023.

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 (2.26%)	Current Discount Rate (3.26%)	1% Increase in Discount Rate (4.26%)
Total OPEB Liability	\$ 610,069	\$ 515,982	\$ 442,444

OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEBs. As of September 30, 2024, the County reported a liability of \$515,982 for its Total OPEB Liability. The total OPEB liability was determined by an actuarial valuation as of December 31, 2023. This liability is generally liquidated by the General and Road and Bridge Funds. For the year ended September 30, 2024, the County recognized OPEB expense of \$38,535. 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, 2022	\$ 464,315
Changes for the year:	
Service cost	20,498
Interest on total OPEB liability ⁽¹⁾	17,765
Effect of economic/demographic gains or losses	(7,978)
Effect of assumption changes or inputs ⁽²⁾	36,016
Benefit payments	(14,634)
Balance at December 31, 2023	<u>\$ 515,982</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, 2024, 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	\$ -	\$ 12,288
Change of assumptions	62,307	97,809
Contributions subsequent to the measurement date	<u>12,248</u>	<u>-</u>
Totals	<u>\$ 74,555</u>	<u>\$ 110,097</u>

\$12,248 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, 2025. 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 <u>Ended September 30,</u>	
2025	\$ 6,850
2026	(19,174)
2027	(20,070)
2028	(20,069)
2029	4,673

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, 2024, were \$48,416, which equal benefit payments for retirees.

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

Retirees	26
Active members	<u>189</u>
Total	<u><u>215</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, 2017 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	4.06%

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 4.06% 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, 2024.

Changes in the Total OPEB Liability. The County's total OPEB liability of \$2,250,463 was measured as of September 30, 2024 and based off an actuarial valuation as of the same date. This liability is generally liquidated by the General and Road and Bridge Funds.

	Total OPEB Liability
Balance at 10/01/2023	\$ 2,010,779
Changes for the year:	
Service cost	141,563
Interest on the total liability	101,512
Difference between expected and actual experience	(185,379)
Changes in assumptions and other inputs	230,404
Benefit payments	(48,416)
Net changes	239,684
Balance at 09/30/2024	<u>\$ 2,250,463</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 (4.06%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
County's total OPEB liability	\$ 1,935,449	\$ 2,250,463	\$ 2,641,792

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.

	1% Decrease	Trend Rate Assumption	1% Increase
County's total OPEB liability	\$ 1,872,547	\$ 2,250,463	\$ 2,742,591

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB. For the year ended September 30, 2024, the County recognized OPEB expense of \$107,672.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 26,283	\$ 453,067
Changes in actuarial assumptions	<u>336,070</u>	<u>642,534</u>
Total	<u>\$ 362,353</u>	<u>\$ 1,095,601</u>

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

For the Year Ended September 30,	
2025	\$ (135,403)
2026	(137,491)
2027	(197,986)
2028	(182,438)
2029	(88,151)
Thereafter	8,221

G. Other Post-Employment Benefits - Aggregated

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

	OPEB Expense	Deferred Outflows of Resources	Deferred Inflows Resources	Total OPEB Liability	Due Within One Year
Governmental activities:					
TCDRS Group Term Life	\$ 38,535	\$ 74,555	\$ 110,097	\$ 515,982	\$ 15,825
Retiree Health Insurance	<u>107,672</u>	<u>362,353</u>	<u>1,095,601</u>	<u>2,250,463</u>	<u>48,416</u>
Total governmental activities	<u>\$ 146,207</u>	<u>\$ 436,908</u>	<u>\$ 1,205,698</u>	<u>\$ 2,766,445</u>	<u>\$ 64,241</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. Accounting Changes and Error Corrections

Change within the Financial Reporting Entity

For the current year, the County reported changes in its financial reporting entity. The County previously reported the Capital Projects and CDBG Disaster & CRF 2020 Grants funds as major governmental funds. In the prior year, that classification was based on certain quantitative factors that the funds had exceeded, in addition to management's conclusion that the funds were significant enough to merit presentation as major funds for qualitative purposes. However, the quantitative threshold was not surpassed in the current year which resulted in both funds being reclassified as nonmajor funds. These changes within the financial reporting entity resulted in restatements of fund balance as of September 30, 2023, for the Capital Projects fund and the CDBG Disaster & CRF 2020 Grants fund. The restatements to fund balance are shown below.

Error Corrections

During Fiscal year 2024, the County identified certain errors related to amounts reported in the prior year. Items reported for error corrections include the following:

- 1) The County reported capital assets that had been disposed in prior years, causing a material overstatement of infrastructure in the financial statements. The lack of internal controls over the reconciliation of capital assets resulted in a material restatement of beginning net position, infrastructure assets, and related accumulated depreciation in the amount of \$1,047,043.

The restatements to fund balance due to the error correction are shown in the table below.

	Reporting Units Affected by Restatements of Beginning Balances						
	Government-Wide	Governmental Funds					
		General	Road and Bridge	Capital Projects	CDBG Disaster & CRF 2020 Grants	American Rescue Plan	Nonmajor Governmental
9/30/23, Fund Balance (Net Position) as previously reported	\$ 71,013,084	\$19,448,062	\$ 3,275,470	\$ 15,425	\$ (587,062)	\$ -	\$ 1,314,884
Change from major to nonmajor fund	-	-	-	(15,425)	587,062	-	(571,637)
Error correction (1)	(1,047,043)	-	-	-	-	-	-
9/30/23, Fund Balance (Net Position) as restated	\$ 69,966,041	\$19,448,062	\$ 3,275,470	\$ -	\$ -	\$ -	\$ 743,247

I. New Accounting Principles

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

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.

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with information about risks related to a government’s vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

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**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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 22,979,681	\$ 22,979,681	\$ 22,853,911	\$ (125,770)
Sales	2,520,000	2,520,000	2,947,238	427,238
Payment in lieu of taxes	140,160	147,087	138,423	(8,664)
Intergovernmental	390,131	393,520	454,204	60,684
Fees of office	822,317	825,718	912,269	86,551
Fines and forfeitures	171,765	171,765	178,005	6,240
Investment earnings	401,300	401,300	858,989	457,689
Charges for services	8,750	8,750	15,532	6,782
Hospital lease and rentals	598,006	598,006	612,581	14,575
Miscellaneous revenue	361,500	377,454	520,225	142,771
Total revenues	<u>28,393,610</u>	<u>28,423,281</u>	<u>29,491,377</u>	<u>1,068,096</u>
EXPENDITURES				
Current:				
General government:				
County judge	225,845	225,845	224,395	1,450
County clerk	466,089	469,682	457,464	12,218
County coordinator	181,956	181,955	166,271	15,684
Human resources department	160,236	166,739	169,811	(3,072)
Tax assessor and collector	401,257	402,424	360,177	42,247
County auditor	451,885	451,814	442,730	9,084
County treasurer	223,426	223,427	214,925	8,502
Tax appraisal district	620,000	696,000	692,217	3,783
Voters registration	209,837	214,509	215,012	(503)
IT department	1,025,103	1,018,214	919,972	98,242
Nondepartmental	2,902,898	2,533,001	2,518,673	14,328
Total general government	<u>6,868,532</u>	<u>6,583,610</u>	<u>6,381,647</u>	<u>201,963</u>
Public facilities:				
Historical courthouse	19,700	44,864	44,864	-
Building maintenance	1,076,584	1,189,576	934,696	254,880
Total public facilities	<u>1,096,284</u>	<u>1,234,440</u>	<u>979,560</u>	<u>254,880</u>
Judicial:				
District court	382,766	382,833	285,593	97,240
County court at law	393,950	393,950	367,790	26,160
Judicial	371,059	371,059	228,155	142,904
Justice of the peace, precinct 1	205,693	209,345	207,256	2,089
Justice of the peace, precinct 2	202,394	211,564	210,477	1,087
Justice of the peace, precinct 3	268,997	273,181	255,390	17,791
Constable, precinct 1	181,182	181,182	171,488	9,694
Constable, precinct 2	290,563	280,973	269,103	11,870
Constable, precinct 3	203,688	203,688	179,332	24,356
District clerk	442,024	444,434	438,180	6,254
Total judicial	<u>2,942,316</u>	<u>2,952,209</u>	<u>2,612,764</u>	<u>339,445</u>

GRIMES COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Public safety:				
Adult probation	\$ 42,000	\$ 44,700	\$ 40,299	\$ 4,401
Fire protection	530,000	518,300	530,000	(11,700)
Juvenile board	7,093	7,093	7,231	(138)
Juvenile	216,332	216,332	162,249	54,083
County sheriff	3,323,622	3,297,713	2,888,418	409,295
Jail	2,766,250	2,764,235	2,450,613	313,622
Department of public safety	790	790	100	690
Emergency management	184,690	204,129	205,169	(1,040)
Crime victims assistance	215,263	215,263	206,383	8,880
Total public safety	<u>7,286,040</u>	<u>7,268,555</u>	<u>6,490,462</u>	<u>778,093</u>
Health and welfare:				
Veterans service officer	27,122	27,122	25,928	1,194
Agriculture extension service	115,660	115,567	103,480	12,087
Indigent health care	48,500	48,500	43,170	5,330
Health resource center	68,990	67,730	58,781	8,949
Garbage	350,090	349,530	311,103	38,427
Total health and welfare	<u>610,362</u>	<u>608,449</u>	<u>542,462</u>	<u>65,987</u>
Public transportation:				
Commissioner- precinct 1	97,439	97,440	97,210	230
Commissioner- precinct 2	99,039	99,064	98,528	536
Commissioner- precinct 3	100,312	100,674	99,165	1,509
Commissioner- precinct 4	98,449	98,450	97,468	982
Total public transportation	<u>395,239</u>	<u>395,628</u>	<u>392,371</u>	<u>3,257</u>
Legal:				
District attorney	1,002,368	1,007,346	999,530	7,816
County attorney	276,421	276,761	248,869	27,892
Indigent coordinator	162,000	162,450	111,952	50,498
Total legal	<u>1,440,789</u>	<u>1,446,557</u>	<u>1,360,351</u>	<u>86,206</u>
Debt service:				
Principal	4,150	13,970	104,681	(90,711)
Interest	5,168	5,168	7,638	(2,470)
Total debt service	<u>9,318</u>	<u>19,138</u>	<u>112,319</u>	<u>(93,181)</u>
Capital outlay	<u>683,315</u>	<u>824,731</u>	<u>819,182</u>	<u>5,549</u>
Total capital outlay	<u>683,315</u>	<u>824,731</u>	<u>819,182</u>	<u>5,549</u>
Total expenditures	<u>21,322,877</u>	<u>21,314,179</u>	<u>19,691,118</u>	<u>1,735,380</u>

GRIMES COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 7,070,733</u>	<u>\$ 7,109,102</u>	<u>\$ 9,800,259</u>	<u>\$ 2,691,157</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	9,993	9,994	1
Transfers out	(8,758,005)	(9,084,682)	(9,074,160)	10,522
Issuance of SBITA	-	-	66,310	66,310
Proceeds from sale of capital assets	-	505	567,410	566,905
Insurance recoveries	-	41,443	86,234	44,791
Total other financing sources (uses)	<u>(8,758,005)</u>	<u>(9,032,741)</u>	<u>(8,344,212)</u>	<u>688,529</u>
NET CHANGE IN FUND BALANCES	<u>(1,687,272)</u>	<u>(1,923,639)</u>	<u>1,456,047</u>	<u>3,379,686</u>
FUND BALANCES, BEGINNING	<u>19,448,062</u>	<u>19,448,062</u>	<u>19,448,062</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 17,760,790</u>	<u>\$ 17,524,423</u>	<u>\$ 20,904,109</u>	<u>\$ 3,379,686</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 104,776	\$ 104,776	\$ -
Fees of office	7,000	7,000	13,250	6,250
Fines and forfeitures	53,250	53,250	55,556	2,306
Charges for services	817,300	817,300	774,553	(42,747)
Investment earnings	-	-	16	16
Miscellaneous revenue	25,000	43,617	25,776	(17,841)
Total revenues	<u>902,550</u>	<u>1,025,943</u>	<u>973,927</u>	<u>(52,016)</u>
EXPENDITURES				
Current:				
Public transportation				
Road and bridge	7,231,332	7,695,292	6,923,671	771,621
Capital outlay	<u>1,178,319</u>	<u>1,567,274</u>	<u>1,431,935</u>	<u>135,339</u>
Total expenditures	<u>8,409,651</u>	<u>9,262,566</u>	<u>8,355,606</u>	<u>906,960</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,507,101)</u>	<u>(8,236,623)</u>	<u>(7,381,679)</u>	<u>854,944</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	7,158,938	7,159,560	7,159,560	-
Transfers out	-	(8,910)	(8,910)	-
Proceeds from sale of capital assets	-	76,973	76,973	-
Insurance recoveries	-	11,348	11,348	-
Total other financing sources (uses)	<u>7,158,938</u>	<u>7,238,971</u>	<u>7,238,971</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(348,163)	(997,652)	(142,708)	854,944
FUND BALANCE, BEGINNING	<u>3,275,470</u>	<u>3,275,470</u>	<u>3,275,470</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,927,307</u>	<u>\$ 2,277,818</u>	<u>\$ 3,132,762</u>	<u>\$ 854,944</u>

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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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 1,691,996	\$ 1,691,996
Miscellaneous revenue	-	-	10,516	10,516
Total revenues	-	-	1,702,512	1,702,512
EXPENDITURES				
Current:				
Public transportation	620,265	668,208	501,978	166,230
Capital outlay	4,000,000	4,252,057	1,204,911	3,047,146
Total expenditures	4,620,265	4,920,265	1,706,889	3,213,376
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,620,265)</u>	<u>(4,920,265)</u>	<u>(4,377)</u>	<u>4,915,888</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,100,340	1,400,340	1,400,373	33
Total other financing sources (uses)	1,100,340	1,400,340	1,400,373	33
NET CHANGE IN FUND BALANCE	(3,519,925)	(3,519,925)	1,395,996	4,915,921
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	<u>\$ (3,519,925)</u>	<u>\$ (3,519,925)</u>	<u>\$ 1,395,996</u>	<u>\$ 4,915,921</u>

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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%

	2017	2018	2019	2020	2021	2022	2023
\$	880,013	\$ 872,093	\$ 991,800	\$ 1,001,984	\$ 1,134,285	\$ 1,163,117	\$ 1,237,526
	1,862,476	1,986,400	2,128,680	2,285,425	2,445,222	2,569,036	2,731,434
	-	-	-	-	-	-	-
	147,852	-	-	1,843,973	(73,518)	-	-
	(310,754)	(108,254)	29,050	3,243	(429,267)	(6,284)	41,918
	<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>	<u>(1,752,475)</u>
	1,516,305	1,730,900	1,938,324	3,896,120	1,697,927	2,148,200	2,258,403
	<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>35,562,583</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>	<u>37,820,986</u>
\$	538,159	\$ 588,587	\$ 600,136	\$ 653,517	\$ 699,812	\$ 944,654	\$ 936,579
	467,964	509,929	535,954	561,302	596,672	650,845	731,703
	3,104,387	(452,060)	3,925,375	2,864,969	6,701,816	(2,179,883)	3,846,886
	(1,063,282)	(1,019,339)	(1,211,206)	(1,238,505)	(1,378,795)	(1,577,669)	(1,752,475)
	(16,163)	(19,199)	(21,134)	(22,357)	(20,104)	(20,517)	(20,241)
	<u>(918)</u>	<u>(9,680)</u>	<u>1,292</u>	<u>2,257</u>	<u>6,083</u>	<u>33,564</u>	<u>9,594</u>
	3,030,147	(401,762)	3,830,417	2,821,183	6,605,484	(2,149,006)	3,752,046
	<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>35,010,773</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>38,762,819</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>	<u>(941,833)</u>
	100.63%	92.35%	99.69%	96.34%	111.21%	98.45%	102.49%
\$	6,685,200	\$ 7,284,705	\$ 7,656,481	\$ 8,018,606	\$ 8,523,892	\$ 9,297,789	\$ 10,454,982
	-2.29%	27.17%	1.14%	14.49%	-43.94%	5.93%	-9.01%

GRIMES COUNTY, TEXAS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

<u>Fiscal Year Ended September 30</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Actual Contribution as a % of Covered Payroll</u>
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%
2024	1,023,808	1,023,808	-	11,303,911	9.1%

GRIMES COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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	17.2 years (based on contribution rate calculated in 12/31/2023 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. 2023: 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, 2024

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>	<u>2023</u>
\$ 28,871	\$ 29,562	\$ 20,498
12,251	12,529	17,765
13,801	(146,714)	36,016
(9,322)	(1,743)	(7,978)
<u>(16,195)</u>	<u>(15,806)</u>	<u>(14,634)</u>
29,406	(122,172)	51,667
<u>557,081</u>	<u>586,487</u>	<u>464,315</u>
<u>\$ 586,487</u>	<u>\$ 464,315</u>	<u>\$ 515,982</u>
\$ 8,523,892	\$ 9,297,789	\$ 2,555,624
6.88%	4.99%	20.19%

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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*.

2022	2023	2024
\$ 252,399	\$ 141,563	\$ 141,563
71,593	92,496	101,512
(926,048)	-	230,404
(488,241)	-	(185,379)
<u>(41,668)</u>	<u>(41,668)</u>	<u>(48,416)</u>
(1,131,965)	192,391	239,684
<u>2,950,353</u>	<u>1,818,388</u>	<u>2,010,779</u>
<u>\$ 1,818,388</u>	<u>\$ 2,010,779</u>	<u>\$ 2,250,463</u>
\$ 8,292,110	\$ 8,292,110	\$ 10,682,928
21.93%	24.25%	21.07%

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**COMBINING
STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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.

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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.

Senate Bill 22 Fund – A fund established to account for Senate Bill 22 Grant program funds which are to provide assistance to qualified Sheriff, Constable and Prosecutor Offices in rural counties.

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

CAPITAL PROJECTS FUNDS

Capital Project Fund is used to account for the funds assigned and expended for the construction of the County Justice Center.

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

	Special Revenue Funds			
	Jury	Court Facility Fee	Records Management 72 Legislature	Records Management 73 Legislature
ASSETS				
Cash and investments	\$ 8,863	\$ 36,014	\$ 151,352	\$ 47,544
Receivables, net:				
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Total assets	<u>8,863</u>	<u>36,014</u>	<u>151,352</u>	<u>47,544</u>
LIABILITIES				
Accounts payable	5,258	-	-	-
Accrued liabilities	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>5,258</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Related to grants	-	-	-	-
Related to leases	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Judicial	-	36,014	-	-
Public safety	3,605	-	-	-
Records management	-	-	151,352	47,544
Historical preservation	-	-	-	-
Election services	-	-	-	-
Health and welfare	-	-	-	-
Assigned for:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>3,605</u>	<u>36,014</u>	<u>151,352</u>	<u>47,544</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,863</u>	<u>\$ 36,014</u>	<u>\$ 151,352</u>	<u>\$ 47,544</u>

Special Revenue Funds

Hazardous Mitigation Grant	Judges Educational	Graffiti Eradication	Appellate Judicial System	County Court Technology	Law Library	District Court Technology	JP Technology
\$ -	\$ 2,299	\$ 200	\$ 46,293	\$ 5,061	\$ 145,568	\$ 17,399	\$ 19,109
-	-	-	-	-	-	-	-
<u>1,380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,380</u>	<u>2,299</u>	<u>200</u>	<u>46,293</u>	<u>5,061</u>	<u>145,568</u>	<u>17,399</u>	<u>19,109</u>
-	-	-	-	-	496	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,840	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>496</u>	<u>-</u>	<u>-</u>
1,380	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	2,299	-	46,293	5,061	145,072	17,399	19,109
-	-	200	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(1,840)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(1,840)</u>	<u>2,299</u>	<u>200</u>	<u>46,293</u>	<u>5,061</u>	<u>145,072</u>	<u>17,399</u>	<u>19,109</u>
<u>\$ 1,380</u>	<u>\$ 2,299</u>	<u>\$ 200</u>	<u>\$ 46,293</u>	<u>\$ 5,061</u>	<u>\$ 145,568</u>	<u>\$ 17,399</u>	<u>\$ 19,109</u>

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

	Special Revenue Funds			
	911 Addressing	Truancy Prevention and Diversion	Fairgrounds	Pretrial Intervention
ASSETS				
Cash and investments	\$ 24,237	\$ 32,315	\$ 41,704	\$ 18,480
Receivables, net:				
Accounts	5,000	-	-	-
Due from other governments	-	-	-	-
Total assets	<u>29,237</u>	<u>32,315</u>	<u>41,704</u>	<u>18,480</u>
LIABILITIES				
Accounts payable	244	-	9,898	-
Accrued liabilities	1,793	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	18,831	-
Total liabilities	<u>2,037</u>	<u>-</u>	<u>28,729</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Related to grants	-	-	-	-
Related to leases	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Judicial	27,200	-	-	18,480
Public safety	-	32,315	12,975	-
Records management	-	-	-	-
Historical preservation	-	-	-	-
Election services	-	-	-	-
Health and welfare	-	-	-	-
Assigned for:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>27,200</u>	<u>32,315</u>	<u>12,975</u>	<u>18,480</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 29,237</u>	<u>\$ 32,315</u>	<u>\$ 41,704</u>	<u>\$ 18,480</u>

Special Revenue Funds

Court Reporter	Courthouse Security	LEOSE Education	Alternative Dispute Resolution	Language Access	LEOSE Education Grant Constable 1	LEOSE Education Grant Constable 2	LEOSE Education Grant Constable 3
\$ 22,541	\$ 94,907	\$ 19,383	\$ 58,552	\$ 9,360	\$ 10,332	\$ 11,614	\$ 11,340
-	-	-	-	-	-	-	-
<u>22,541</u>	<u>94,907</u>	<u>19,383</u>	<u>58,552</u>	<u>9,360</u>	<u>10,332</u>	<u>11,614</u>	<u>11,340</u>
1,398	49	398	-	-	-	-	-
-	3,727	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,398</u>	<u>3,776</u>	<u>398</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	91,131	-	58,552	9,360	-	-	-
21,143	-	18,985	-	-	10,332	11,614	11,340
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>21,143</u>	<u>91,131</u>	<u>18,985</u>	<u>58,552</u>	<u>9,360</u>	<u>10,332</u>	<u>11,614</u>	<u>11,340</u>
<u>\$ 22,541</u>	<u>\$ 94,907</u>	<u>\$ 19,383</u>	<u>\$ 58,552</u>	<u>\$ 9,360</u>	<u>\$ 10,332</u>	<u>\$ 11,614</u>	<u>\$ 11,340</u>

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

	Special Revenue Funds			
	Records Management Vital Statistics	Election Services Contract	HAVA Grant	BVAA Senior Meals
ASSETS				
Cash and investments	\$ 123,247	\$ 4,122	\$ 5,495	\$ 567
Receivables, net:				
Accounts	-	38,663	-	-
Due from other governments	-	-	-	10,987
Total assets	<u>123,247</u>	<u>42,785</u>	<u>5,495</u>	<u>11,554</u>
LIABILITIES				
Accounts payable	27,049	-	-	429
Accrued liabilities	-	-	-	1,163
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	5,495	-
Total liabilities	<u>27,049</u>	<u>-</u>	<u>5,495</u>	<u>1,592</u>
DEFERRED INFLOWS OF RESOURCES				
Related to grants	-	21,495	-	-
Related to leases	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>21,495</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Records management	96,198	-	-	-
Historical preservation	-	-	-	-
Election services	-	21,290	-	-
Health and welfare	-	-	-	9,962
Assigned for:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>96,198</u>	<u>21,290</u>	<u>-</u>	<u>9,962</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 123,247</u>	<u>\$ 42,785</u>	<u>\$ 5,495</u>	<u>\$ 11,554</u>

Special Revenue Funds

District Attorney Special	School Resource Officers	Victims of Crime	County Historical Commission	Opioid Settlement	Voter Registration	VINE Grant	County Specialty Court
\$ 165,890	\$ 8,531	\$ -	\$ 84,801	\$ 35,579	\$ -	\$ -	\$ 4,999
-	-	-	-	-	-	-	-
-	-	-	-	-	1,660	1,441	-
<u>165,890</u>	<u>8,531</u>	<u>-</u>	<u>84,801</u>	<u>35,579</u>	<u>1,660</u>	<u>1,441</u>	<u>4,999</u>
-	98	-	71	-	460	-	-
-	8,433	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,200	1,441	-
-	-	-	12,100	-	-	-	-
-	<u>8,531</u>	<u>-</u>	<u>12,171</u>	<u>-</u>	<u>1,660</u>	<u>1,441</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	1,660	-	-
-	-	-	-	-	<u>1,660</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	4,999
165,890	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	72,630	35,579	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(1,660)	-	-
<u>165,890</u>	<u>-</u>	<u>-</u>	<u>72,630</u>	<u>35,579</u>	<u>(1,660)</u>	<u>-</u>	<u>4,999</u>
<u>\$ 165,890</u>	<u>\$ 8,531</u>	<u>\$ -</u>	<u>\$ 84,801</u>	<u>\$ 35,579</u>	<u>\$ 1,660</u>	<u>\$ 1,441</u>	<u>\$ 4,999</u>

GRIMES COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	Special Revenue Funds			
	Court Digital and Record Preservation	County Record Management and Preservation	Court Initiated Guardianship	Senate Bill 22
ASSETS				
Cash and investments	\$ 14,456	\$ 1,071	\$ 19,145	\$ 272,224
Receivables, net:				
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Total assets	<u>14,456</u>	<u>1,071</u>	<u>19,145</u>	<u>272,224</u>
LIABILITIES				
Accounts payable	-	-	-	36,322
Accrued liabilities	-	-	-	7,963
Due to other governments	-	-	-	52,939
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	175,000
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,224</u>
DEFERRED INFLOWS OF RESOURCES				
Related to grants	-	-	-	-
Related to leases	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Judicial	-	-	19,145	-
Public safety	-	-	-	-
Records management	14,456	1,071	-	-
Historical preservation	-	-	-	-
Election services	-	-	-	-
Health and welfare	-	-	-	-
Assigned for:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>14,456</u>	<u>1,071</u>	<u>19,145</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 14,456</u>	<u>\$ 1,071</u>	<u>\$ 19,145</u>	<u>\$ 272,224</u>

Special Revenue Funds		Capital Projects Fund	Total Nonmajor Governmental Funds
CDBG Disaster & CRF 2020 Grants	Bail Bond	Capital Projects	
\$ -	\$ 10,327	\$ 15,425	\$ 1,600,346
-	-	-	43,663
<u>263,913</u>	<u>-</u>	<u>-</u>	<u>279,381</u>
<u>263,913</u>	<u>10,327</u>	<u>15,425</u>	<u>1,923,390</u>
-	-	-	82,170
-	-	-	23,079
-	-	-	52,939
433,343	-	-	437,824
<u>-</u>	<u>-</u>	<u>-</u>	<u>211,426</u>
<u>433,343</u>	<u>-</u>	<u>-</u>	<u>807,438</u>
84,382	-	-	107,257
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,660</u>
<u>84,382</u>	<u>-</u>	<u>-</u>	<u>108,917</u>
-	10,327	-	510,441
-	-	-	288,399
-	-	-	310,621
-	-	-	108,209
-	-	-	21,290
-	-	-	9,962
-	-	15,425	15,425
<u>(253,812)</u>	<u>-</u>	<u>-</u>	<u>(257,312)</u>
<u>(253,812)</u>	<u>10,327</u>	<u>15,425</u>	<u>1,007,035</u>
<u>\$ 263,913</u>	<u>\$ 10,327</u>	<u>\$ 15,425</u>	<u>\$ 1,923,390</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	July	Court Facility Fee	Records Management 72 Legislature	Records Management 73 Legislature
REVENUES				
Intergovernmental	\$ 22,266	\$ -	\$ -	\$ -
Fees of office	6,722	13,311	75,631	15,730
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	28,988	13,311	75,631	15,730
EXPENDITURES				
Current:				
General government	40,524	-	62,857	-
Public facilities	-	-	-	-
Judicial	-	-	-	100
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Public Transportation	-	-	-	-
Legal	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	40,524	-	62,857	100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(11,536)	13,311	12,774	15,630
OTHER FINANCING SOURCES (USES)				
Transfers in	12,632	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	12,632	-	-	-
NET CHANGE IN FUND BALANCES	1,096	13,311	12,774	15,630
FUND BALANCES, BEGINNING AS PREVIOUSLY PRESENTED	2,509	22,703	138,578	31,914
CHANGE WITHIN THE FINANCIAL REPORTING ENTITY, FORMERLY A MAJOR FUND	-	-	-	-
FUND BALANCES BEGINNING, AS RESTATED	2,509	22,703	138,578	31,914
FUND BALANCES, ENDING	\$ 3,605	\$ 36,014	\$ 151,352	\$ 47,544

Special Revenue Funds

Hazardous Mitigation Grant	Judges Educational	Graffiti Eradication	Appellate Judicial System	County Court Technology	Law Library	District Court Technology	JP Technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	778	-	3,375	461	24,140	-	6,270
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	287	-	-	-	-	-	-
-	1,065	-	3,375	461	24,140	-	6,270
-	-	-	-	-	-	-	-
-	363	-	3,448	-	-	163	-
1,840	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	6,541	-	-
-	-	-	-	-	2,931	-	-
-	-	-	-	-	39	-	-
-	-	-	-	-	-	-	-
1,840	363	-	3,448	-	9,511	163	-
(1,840)	702	-	(73)	461	14,629	(163)	6,270
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1,840)	702	-	(73)	461	14,629	(163)	6,270
-	1,597	200	46,366	4,600	130,443	17,562	12,839
-	-	-	-	-	-	-	-
-	1,597	200	46,366	4,600	130,443	17,562	12,839
\$ (1,840)	\$ 2,299	\$ 200	\$ 46,293	\$ 5,061	\$ 145,072	\$ 17,399	\$ 19,109

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	911 Addressing	Truancy Prevention and Diversion	Fairgrounds	Pretrial Intervention
REVENUES				
Intergovernmental	\$ 20,000	\$ -	\$ -	\$ -
Fees of office	530	-	-	4,680
Fines and forfeitures	-	7,074	-	-
Charges for services	-	-	81,215	-
Investment earnings	-	-	23	-
Miscellaneous	30	-	150	-
Total revenues	<u>20,560</u>	<u>7,074</u>	<u>81,388</u>	<u>4,680</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public facilities	-	-	209,394	-
Judicial	-	-	-	-
Public safety	105,628	-	-	-
Health and welfare	-	-	-	-
Public Transportation	-	-	-	-
Legal	-	-	-	-
Debt Service:				
Principal	5,003	-	-	-
Interest and other	479	-	-	-
Capital outlay	-	-	24,383	-
Total expenditures	<u>111,110</u>	<u>-</u>	<u>233,777</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(90,550)</u>	<u>7,074</u>	<u>(152,389)</u>	<u>4,680</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	91,304	-	128,905	-
Transfers out	(754)	-	-	-
Total other financing sources and uses	<u>90,550</u>	<u>-</u>	<u>128,905</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>7,074</u>	<u>(23,484)</u>	<u>4,680</u>
FUND BALANCES, BEGINNING AS PREVIOUSLY PRESENTED	27,200	25,241	36,459	13,800
CHANGE WITHIN THE FINANCIAL REPORTING ENTITY, FORMERLY A MAJOR FUND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES BEGINNING, AS RESTATED	<u>27,200</u>	<u>25,241</u>	<u>36,459</u>	<u>13,800</u>
FUND BALANCES, ENDING	<u>\$ 27,200</u>	<u>\$ 32,315</u>	<u>\$ 12,975</u>	<u>\$ 18,480</u>

Special Revenue Funds

Court Reporter	Courthouse Security	LEOSE Education	Alternative Dispute Resolution	Language Access	LEOSE Education Grant Constable 1	LEOSE Education Grant Constable 2	LEOSE Education Grant Constable 3
\$ -	\$ -	\$ 8,320	\$ -	\$ -	\$ 1,545	\$ -	\$ 1,545
17,330	22,805	-	13,120	3,752	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
400	-	-	-	-	-	-	-
<u>17,730</u>	<u>22,805</u>	<u>8,320</u>	<u>13,120</u>	<u>3,752</u>	<u>1,545</u>	<u>-</u>	<u>1,545</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
73,389	164,005	-	11,000	-	-	-	-
-	-	4,405	-	-	548	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	151,699	-	-	-	-	-	-
<u>73,389</u>	<u>315,704</u>	<u>4,405</u>	<u>11,000</u>	<u>-</u>	<u>548</u>	<u>-</u>	<u>-</u>
(55,659)	(292,899)	3,915	2,120	3,752	997	-	1,545
65,212	141,572	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>65,212</u>	<u>141,572</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9,553	(151,327)	3,915	2,120	3,752	997	-	1,545
11,590	242,458	15,070	56,432	5,608	9,335	11,614	9,795
-	-	-	-	-	-	-	-
<u>11,590</u>	<u>242,458</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>\$ 21,143</u>	<u>\$ 91,131</u>	<u>\$ 18,985</u>	<u>\$ 58,552</u>	<u>\$ 9,360</u>	<u>\$ 10,332</u>	<u>\$ 11,614</u>	<u>\$ 11,340</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	Records Management Vital Statistics	Election Services Contract	HAVA Grant	BVAA Senior Meals
REVENUES				
Intergovernmental	\$ -	\$ 66,610	\$ -	\$ 76,679
Fees of office	70,047	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	3,529	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	10
Total revenues	<u>70,047</u>	<u>70,139</u>	<u>-</u>	<u>76,689</u>
EXPENDITURES				
Current:				
General government	45,398	68,049	-	86,178
Public facilities	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Public Transportation	-	-	-	-
Legal	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>45,398</u>	<u>68,049</u>	<u>-</u>	<u>86,178</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>24,649</u>	<u>2,090</u>	<u>-</u>	<u>(9,489)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	9,489
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,489</u>
NET CHANGE IN FUND BALANCES	<u>24,649</u>	<u>2,090</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING AS PREVIOUSLY PRESENTED	71,549	19,200	-	9,962
CHANGE WITHIN THE FINANCIAL REPORTING ENTITY, FORMERLY A MAJOR FUND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES BEGINNING, AS RESTATED	<u>71,549</u>	<u>19,200</u>	<u>-</u>	<u>9,962</u>
FUND BALANCES, ENDING	<u>\$ 96,198</u>	<u>\$ 21,290</u>	<u>\$ -</u>	<u>\$ 9,962</u>

Special Revenue Funds

District Attorney Special	School Resource Officer	Victims of Crime	County Historical Commission	Opioid Settlement	Voter Registration	VINE Grant	County Specialty Court
\$ -	\$ 260,075	\$ -	\$ -	\$ 5,795	\$ 1,117	\$ 5,762	\$ -
-	-	-	12,105	-	-	-	1,378
7,661	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	709	-	-	-	-
<u>7,661</u>	<u>260,075</u>	<u>-</u>	<u>12,814</u>	<u>5,795</u>	<u>1,117</u>	<u>5,762</u>	<u>1,378</u>
-	-	-	19,809	-	1,577	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
24,666	309,906	-	-	-	-	-	-
-	-	-	-	-	-	1,567	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,170	4,129	-
-	-	-	-	-	30	66	-
-	-	-	-	-	-	-	-
<u>24,666</u>	<u>309,906</u>	<u>-</u>	<u>19,809</u>	<u>-</u>	<u>2,777</u>	<u>5,762</u>	<u>-</u>
<u>(17,005)</u>	<u>(49,831)</u>	<u>-</u>	<u>(6,995)</u>	<u>5,795</u>	<u>(1,660)</u>	<u>-</u>	<u>1,378</u>
-	49,831	-	-	-	-	-	-
-	-	(330)	-	-	-	-	-
-	<u>49,831</u>	<u>(330)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(17,005)</u>	<u>-</u>	<u>(330)</u>	<u>(6,995)</u>	<u>5,795</u>	<u>(1,660)</u>	<u>-</u>	<u>1,378</u>
182,895	-	330	79,625	29,784	-	-	3,621
-	-	-	-	-	-	-	-
<u>182,895</u>	<u>-</u>	<u>330</u>	<u>79,625</u>	<u>29,784</u>	<u>-</u>	<u>-</u>	<u>3,621</u>
<u>\$ 165,890</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,630</u>	<u>\$ 35,579</u>	<u>\$ (1,660)</u>	<u>\$ -</u>	<u>\$ 4,999</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	Court Digital and Record Preservation	County Record Management and Preservation	Court Initiated Guardianship	Senate Bill 22
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 474,016
Fees of office	-	-	5,494	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	247
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>5,494</u>	<u>474,263</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public facilities	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	350,247
Health and welfare	-	-	-	-
Public Transportation	-	-	-	-
Legal	-	-	-	124,016
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>474,263</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>5,494</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>5,494</u>	<u>-</u>
FUND BALANCES, BEGINNING AS PREVIOUSLY PRESENTED	14,456	1,071	13,651	-
CHANGE WITHIN THE FINANCIAL REPORTING ENTITY, FORMERLY A MAJOR FUND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES BEGINNING, AS RESTATED	<u>14,456</u>	<u>1,071</u>	<u>13,651</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 14,456</u>	<u>\$ 1,071</u>	<u>\$ 19,145</u>	<u>\$ -</u>

*Formerly a major fund

Special Revenue Funds		Capital Projects		Total Nonmajor Governmental Funds
CDBG Disaster & CRF 2020 Grants*	Bail Bond	Fund	Capital Projects*	
\$ 800,878	\$ -	\$ -	\$ -	\$ 1,744,608
-	-	-	-	297,659
-	-	-	-	14,735
-	-	-	-	84,744
-	-	-	-	270
-	-	-	-	1,586
<u>800,878</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,143,602</u>
-	4,500	-	-	328,892
-	-	-	-	209,394
-	-	-	-	252,468
-	-	-	-	797,240
-	-	-	-	1,567
467,628	-	-	-	467,628
-	-	-	-	130,557
-	-	-	-	13,233
-	-	-	-	614
-	-	15,282	-	191,364
<u>467,628</u>	<u>4,500</u>	<u>15,282</u>	<u>-</u>	<u>2,392,957</u>
<u>333,250</u>	<u>(4,500)</u>	<u>(15,282)</u>	<u>-</u>	<u>(249,355)</u>
-	-	15,282	-	514,227
-	-	-	-	(1,084)
-	-	15,282	-	513,143
<u>333,250</u>	<u>(4,500)</u>	<u>-</u>	<u>-</u>	<u>263,788</u>
-	14,827	-	-	1,314,884
<u>(587,062)</u>	<u>-</u>	<u>15,425</u>	<u>-</u>	<u>(571,637)</u>
<u>(587,062)</u>	<u>14,827</u>	<u>15,425</u>	<u>-</u>	<u>743,247</u>
<u>\$ (253,812)</u>	<u>\$ 10,327</u>	<u>\$ 15,425</u>	<u>\$ -</u>	<u>\$ 1,007,035</u>

GRIMES COUNTY, TEXAS

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

JURY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 12,000	\$ 22,266	\$ 22,266	\$ -
Fees of office	5,106	5,106	6,722	1,616
Total revenues	17,106	27,372	28,988	1,616
EXPENDITURES				
Current:				
General government	31,500	41,766	40,524	1,242
Total expenditures	31,500	41,766	40,524	1,242
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(14,394)	(14,394)	(11,536)	2,858
OTHER FINANCING SOURCES (USES)				
Transfers in	12,395	12,632	12,632	-
Total other financing sources (uses)	12,395	12,632	12,632	-
NET CHANGE IN FUND BALANCE	(1,999)	(1,762)	1,096	2,858
FUND BALANCE, BEGINNING	2,509	2,509	2,509	-
FUND BALANCE, ENDING	\$ 510	\$ 747	\$ 3,605	\$ 2,858

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 77,000	\$ 77,000	\$ 75,631	\$ (1,369)
Total revenues	<u>77,000</u>	<u>77,000</u>	<u>75,631</u>	<u>(1,369)</u>
EXPENDITURES				
Current:				
General government				
County clerk records management	<u>80,000</u>	<u>80,000</u>	<u>62,857</u>	<u>17,143</u>
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>62,857</u>	<u>17,143</u>
NET CHANGE IN FUND BALANCE	(3,000)	(3,000)	12,774	15,774
FUND BALANCE, BEGINNING	<u>138,578</u>	<u>138,578</u>	<u>138,578</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 135,578</u>	<u>\$ 135,578</u>	<u>\$ 151,352</u>	<u>\$ 15,774</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 10,250	\$ 10,250	\$ 15,730	\$ 5,480
Total revenues	<u>10,250</u>	<u>10,250</u>	<u>15,730</u>	<u>5,480</u>
EXPENDITURES				
Current:				
Judicial				
County clerk records management	<u>25,720</u>	<u>25,720</u>	<u>100</u>	<u>25,620</u>
Total expenditures	<u>25,720</u>	<u>25,720</u>	<u>100</u>	<u>25,620</u>
NET CHANGE IN FUND BALANCES	(15,470)	(15,470)	15,630	31,100
FUND BALANCE, BEGINNING	<u>31,914</u>	<u>31,914</u>	<u>31,914</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 16,444</u>	<u>\$ 16,444</u>	<u>\$ 47,544</u>	<u>\$ 31,100</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
Public safety	-	-	1,840	(1,840)
Total expenditures	-	-	1,840	(1,840)
NET CHANGE IN FUND BALANCES	-	-	(1,840)	(1,840)
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ -	\$ (1,840)	\$ (1,840)

GRIMES COUNTY, TEXAS

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

JUDGES EDUCATIONAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 500	\$ 500	\$ 778	\$ 278
Miscellaneous	-	287	287	-
Total revenues	<u>500</u>	<u>787</u>	<u>1,065</u>	<u>278</u>
EXPENDITURES				
Current:				
Judicial	<u>700</u>	<u>987</u>	<u>363</u>	<u>624</u>
Total expenditures	<u>700</u>	<u>987</u>	<u>363</u>	<u>624</u>
NET CHANGE IN FUND BALANCE	(200)	(200)	702	902
FUND BALANCE, BEGINNING	<u>1,597</u>	<u>1,597</u>	<u>1,597</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,397</u>	<u>\$ 1,397</u>	<u>\$ 2,299</u>	<u>\$ 902</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 2,500	\$ 2,500	\$ 3,375	\$ 875
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>3,375</u>	<u>875</u>
EXPENDITURES				
Current:				
Judicial				
Appellate judge system	<u>4,200</u>	<u>4,200</u>	<u>3,448</u>	<u>752</u>
Total expenditures	<u>4,200</u>	<u>4,200</u>	<u>3,448</u>	<u>752</u>
NET CHANGE IN FUND BALANCE	(1,700)	(1,700)	(73)	1,627
FUND BALANCE, BEGINNING	<u>46,366</u>	<u>46,366</u>	<u>46,366</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 44,666</u>	<u>\$ 44,666</u>	<u>\$ 46,293</u>	<u>\$ 1,627</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 17,500	\$ 17,500	\$ 24,140	\$ 6,640
Total revenues	<u>17,500</u>	<u>17,500</u>	<u>24,140</u>	<u>6,640</u>
EXPENDITURES				
Current:				
Judicial				
Law library	11,040	11,039	6,541	4,498
Debt service:				
Principal	3,818	3,818	2,931	887
Interest	<u>142</u>	<u>142</u>	<u>39</u>	<u>103</u>
Total expenditures	<u>15,000</u>	<u>14,999</u>	<u>9,511</u>	<u>5,488</u>
NET CHANGE IN FUND BALANCE	2,500	2,501	14,629	12,128
FUND BALANCE, BEGINNING	<u>130,443</u>	<u>130,443</u>	<u>130,443</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 132,943</u>	<u>\$ 132,944</u>	<u>\$ 145,072</u>	<u>\$ 12,128</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, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ 85	\$ 85	\$ -	\$ (85)
Total revenues	<u>85</u>	<u>85</u>	<u>-</u>	<u>(85)</u>
EXPENDITURES				
Capital outlay	<u>-</u>	<u>-</u>	<u>163</u>	<u>(163)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>163</u>	<u>(163)</u>
NET CHANGE IN FUND BALANCE	85	85	(163)	(248)
FUND BALANCE, BEGINNING	<u>17,562</u>	<u>17,562</u>	<u>17,562</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 17,647</u>	<u>\$ 17,647</u>	<u>\$ 17,399</u>	<u>\$ (248)</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 6,175	\$ 6,175	\$ 6,270	\$ 95
Total revenues	<u>6,175</u>	<u>6,175</u>	<u>6,270</u>	<u>95</u>
EXPENDITURES				
Current:				
Judicial				
JP technology	<u>730</u>	<u>730</u>	<u>-</u>	<u>730</u>
Total expenditures	<u>730</u>	<u>730</u>	<u>-</u>	<u>730</u>
NET CHANGE IN FUND BALANCE	5,445	5,445	6,270	825
FUND BALANCE, BEGINNING	<u>12,839</u>	<u>12,839</u>	<u>12,839</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 18,284</u>	<u>\$ 18,284</u>	<u>\$ 19,109</u>	<u>\$ 825</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Fees of office	500	500	530	30
Miscellaneous	-	-	30	30
Total revenues	<u>20,500</u>	<u>20,500</u>	<u>20,560</u>	<u>60</u>
EXPENDITURES				
Current:				
Public safety				
911 addressing	109,029	108,774	105,628	3,146
Debt service:				
Principal	5,481	5,481	5,003	478
Capital outlay	499	-	-	-
Total expenditures	<u>115,009</u>	<u>114,255</u>	<u>110,631</u>	<u>3,624</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(94,509)</u>	<u>(93,755)</u>	<u>(90,071)</u>	<u>3,684</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	94,509	94,509	91,304	(3,205)
Transfers out	-	(754)	(754)	-
Total other financing sources (uses)	<u>94,509</u>	<u>93,755</u>	<u>90,550</u>	<u>(3,205)</u>
NET CHANGE IN FUND BALANCE	-	-	479	479
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>\$ 27,200</u>	<u>\$ 27,679</u>	<u>\$ 479</u>

GRIMES COUNTY, TEXAS

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

FAIRGROUNDS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 146,250	\$ 147,425	\$ 81,215	\$ (66,210)
Investment earnings	-	-	23	23
Micellaneous	-	-	150	150
Total revenues	<u>146,250</u>	<u>147,425</u>	<u>81,388</u>	<u>(66,037)</u>
EXPENDITURES				
Current:				
Public facilities				
Fairgrounds	271,655	251,947	209,394	42,553
Capital outlay	<u>3,500</u>	<u>24,383</u>	<u>24,383</u>	<u>-</u>
Total expenditures	<u>275,155</u>	<u>276,330</u>	<u>233,777</u>	<u>42,553</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(128,905)</u>	<u>(128,905)</u>	<u>(152,389)</u>	<u>(23,484)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>128,905</u>	<u>128,905</u>	<u>128,905</u>	<u>-</u>
Total other financing sources (uses)	<u>128,905</u>	<u>128,905</u>	<u>128,905</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	(23,484)	(23,484)
FUND BALANCE, BEGINNING	<u>36,459</u>	<u>36,459</u>	<u>36,459</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 36,459</u>	<u>\$ 36,459</u>	<u>\$ 12,975</u>	<u>\$ (23,484)</u>

GRIMES COUNTY, TEXAS

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

COURT REPORTER FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 12,500	\$ 12,500	\$ 17,330	\$ 4,830
Miscellaneous	-	400	400	-
Total revenues	<u>12,500</u>	<u>12,900</u>	<u>17,730</u>	<u>4,830</u>
EXPENDITURES				
Current:				
Judicial	<u>87,000</u>	<u>87,400</u>	<u>73,389</u>	<u>14,011</u>
Total expenditures	<u>87,000</u>	<u>87,400</u>	<u>73,389</u>	<u>14,011</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(74,500)</u>	<u>(74,500)</u>	<u>(55,659)</u>	<u>18,841</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>67,900</u>	<u>67,900</u>	<u>65,212</u>	<u>(2,688)</u>
Total other financing sources (uses)	<u>67,900</u>	<u>67,900</u>	<u>65,212</u>	<u>(2,688)</u>
NET CHANGE IN FUND BALANCE	(6,600)	(6,600)	9,553	16,153
FUND BALANCE, BEGINNING	<u>11,590</u>	<u>11,590</u>	<u>11,590</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 4,990</u>	<u>\$ 4,990</u>	<u>\$ 21,143</u>	<u>\$ 16,153</u>

GRIMES COUNTY, TEXAS

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

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 25,390	\$ 25,390	\$ 22,805	\$ (2,585)
Total revenues	<u>25,390</u>	<u>25,390</u>	<u>22,805</u>	<u>(2,585)</u>
EXPENDITURES				
Current:				
Judicial				
County court	156,867	166,721	164,005	2,716
Capital outlay	<u>10,548</u>	<u>151,705</u>	<u>151,699</u>	<u>6</u>
Total expenditures	<u>167,415</u>	<u>318,426</u>	<u>315,704</u>	<u>2,722</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(142,025)</u>	<u>(293,036)</u>	<u>(292,899)</u>	<u>137</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>131,677</u>	<u>135,139</u>	<u>141,572</u>	<u>6,433</u>
Total other financing sources (uses)	<u>131,677</u>	<u>135,139</u>	<u>141,572</u>	<u>6,433</u>
NET CHANGE IN FUND BALANCE	(10,348)	(157,897)	(151,327)	6,570
FUND BALANCE, BEGINNING	<u>242,458</u>	<u>242,458</u>	<u>242,458</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 232,110</u>	<u>\$ 84,561</u>	<u>\$ 91,131</u>	<u>\$ 6,570</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 3,000	\$ 8,320	\$ 8,320	\$ -
Total revenues	3,000	8,320	8,320	-
EXPENDITURES				
Current:				
Public safety				
LEOSE	12,000	17,320	4,405	12,915
Total expenditures	12,000	17,320	4,405	12,915
NET CHANGE IN FUND BALANCE	(9,000)	(9,000)	3,915	12,915
FUND BALANCE, BEGINNING	15,070	15,070	15,070	-
FUND BALANCE, ENDING	\$ 6,070	\$ 6,070	\$ 18,985	\$ 12,915

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 9,709	\$ 9,709	\$ 13,120	\$ 3,411
Total revenues	<u>9,709</u>	<u>9,709</u>	<u>13,120</u>	<u>3,411</u>
EXPENDITURES				
Current:				
Judicial	<u>12,000</u>	<u>12,000</u>	<u>11,000</u>	<u>1,000</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>11,000</u>	<u>1,000</u>
NET CHANGE IN FUND BALANCE	(2,291)	(2,291)	2,120	4,411
FUND BALANCE, BEGINNING	<u>56,432</u>	<u>56,432</u>	<u>56,432</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 54,141</u>	<u>\$ 54,141</u>	<u>\$ 58,552</u>	<u>\$ 4,411</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 2,892	\$ 2,892	\$ 3,752	\$ 860
Total revenues	<u>2,892</u>	<u>2,892</u>	<u>3,752</u>	<u>860</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	2,892	2,892	3,752	860
FUND BALANCE, BEGINNING	<u>5,608</u>	<u>5,608</u>	<u>5,608</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 9,360</u>	<u>\$ 860</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 575	\$ 1,545	\$ 1,545	\$ -
Total revenues	<u>575</u>	<u>1,545</u>	<u>1,545</u>	<u>-</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>2,000</u>	<u>2,970</u>	<u>548</u>	<u>2,422</u>
Total expenditures	<u>2,000</u>	<u>2,970</u>	<u>548</u>	<u>2,422</u>
NET CHANGE IN FUND BALANCE	(1,425)	(1,425)	997	2,422
FUND BALANCE, BEGINNING	<u>9,335</u>	<u>9,335</u>	<u>9,335</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 7,910</u>	<u>\$ 7,910</u>	<u>\$ 10,332</u>	<u>\$ 2,422</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 600	\$ 600	\$ -	\$ (600)
Total revenues	<u>600</u>	<u>600</u>	<u>-</u>	<u>(600)</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
NET CHANGE IN FUND BALANCE	(2,400)	(2,400)	-	2,400
FUND BALANCE, BEGINNING	<u>11,614</u>	<u>11,614</u>	<u>11,614</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 9,214</u>	<u>\$ 9,214</u>	<u>\$ 11,614</u>	<u>\$ 2,400</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 575	\$ 707	\$ 1,545	\$ 838
Total revenues	<u>575</u>	<u>707</u>	<u>1,545</u>	<u>838</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>3,000</u>	<u>3,132</u>	<u>-</u>	<u>3,132</u>
Total expenditures	<u>3,000</u>	<u>3,132</u>	<u>-</u>	<u>3,132</u>
NET CHANGE IN FUND BALANCE	(2,425)	(2,425)	1,545	3,970
FUND BALANCE, BEGINNING	<u>9,795</u>	<u>9,795</u>	<u>9,795</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 7,370</u>	<u>\$ 7,370</u>	<u>\$ 11,340</u>	<u>\$ 3,970</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 75,000	\$ 75,000	\$ 70,047	\$ (4,953)
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>70,047</u>	<u>(4,953)</u>
EXPENDITURES				
Current:				
General government	<u>80,000</u>	<u>80,000</u>	<u>45,398</u>	<u>34,602</u>
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>45,398</u>	<u>34,602</u>
NET CHANGE IN FUND BALANCE	(5,000)	(5,000)	24,649	29,649
FUND BALANCE, BEGINNING	<u>71,549</u>	<u>71,549</u>	<u>71,549</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 66,549</u>	<u>\$ 66,549</u>	<u>\$ 96,198</u>	<u>\$ 29,649</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 59,800	\$ 59,800	\$ 66,610	\$ 6,810
Charges for services	-	-	3,529	3,529
Total revenues	59,800	59,800	70,139	10,339
EXPENDITURES				
Current:				
General government	59,800	60,700	68,049	(7,349)
Total expenditures	59,800	60,700	68,049	(7,349)
NET CHANGE IN FUND BALANCE	-	(900)	2,090	2,990
FUND BALANCE, BEGINNING	19,200	19,200	19,200	-
FUND BALANCE, ENDING	\$ 19,200	\$ 18,300	\$ 21,290	\$ 2,990

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 82,404	\$ 82,404	\$ 76,679	\$ (5,725)
Miscellaneous revenue	290	290	10	(280)
Total revenues	<u>82,694</u>	<u>82,694</u>	<u>76,689</u>	<u>(6,005)</u>
EXPENDITURES				
Current:				
General government	<u>85,913</u>	<u>86,914</u>	<u>86,178</u>	<u>736</u>
Total expenditures	<u>85,913</u>	<u>86,914</u>	<u>86,178</u>	<u>736</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,219)</u>	<u>(4,220)</u>	<u>(9,489)</u>	<u>(5,269)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>3,219</u>	<u>10,294</u>	<u>9,489</u>	<u>(805)</u>
Total other financing sources (uses)	<u>3,219</u>	<u>10,294</u>	<u>9,489</u>	<u>(805)</u>
NET CHANGE IN FUND BALANCE	-	6,074	-	(6,074)
FUND BALANCE, BEGINNING	<u>9,962</u>	<u>9,962</u>	<u>9,962</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 9,962</u>	<u>\$ 16,036</u>	<u>\$ 9,962</u>	<u>\$ (6,074)</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 260,075	\$ 260,075	\$ 260,075	\$ -
Total revenues	<u>260,075</u>	<u>260,075</u>	<u>260,075</u>	<u>-</u>
EXPENDITURES				
Current:				
Public safety	<u>320,197</u>	<u>320,197</u>	<u>309,906</u>	<u>10,291</u>
Total expenditures	<u>320,197</u>	<u>320,197</u>	<u>309,906</u>	<u>10,291</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(60,122)</u>	<u>(60,122)</u>	<u>(49,831)</u>	<u>10,291</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>60,122</u>	<u>60,122</u>	<u>49,831</u>	<u>(10,291)</u>
Total other financing sources (uses)	<u>60,122</u>	<u>60,122</u>	<u>49,831</u>	<u>(10,291)</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GRIMES COUNTY, TEXAS

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

VICTIMS OF CRIME GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(330)	(330)	-
Total other financing sources (uses)	-	(330)	(330)	-
NET CHANGE IN FUND BALANCE	-	(330)	(330)	-
FUND BALANCE, BEGINNING	330	330	330	-
FUND BALANCE, ENDING	\$ 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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ -	\$ 12,100	\$ 12,105	\$ 5
Miscellaneous	750	750	709	(41)
Total revenues	<u>750</u>	<u>12,850</u>	<u>12,814</u>	<u>(36)</u>
EXPENDITURES				
Current:				
General government	<u>52,110</u>	<u>64,210</u>	<u>19,809</u>	<u>44,401</u>
Total expenditures	<u>52,110</u>	<u>64,210</u>	<u>19,809</u>	<u>44,401</u>
NET CHANGE IN FUND BALANCE	(51,360)	(51,360)	(6,995)	44,365
FUND BALANCE, BEGINNING	<u>79,625</u>	<u>79,625</u>	<u>79,625</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 28,265</u>	<u>\$ 28,265</u>	<u>\$ 72,630</u>	<u>\$ 44,365</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,200	\$ 1,200	\$ 1,117	\$ (83)
Total revenues	<u>1,200</u>	<u>1,200</u>	<u>1,117</u>	<u>(83)</u>
EXPENDITURES				
Current:				
General government	1,200	1,200	1,577	(377)
Debt service:				
Principal	-	-	1,170	(1,170)
Interest and other charges	<u>-</u>	<u>-</u>	<u>30</u>	<u>(30)</u>
Total expenditures	<u>1,200</u>	<u>1,200</u>	<u>2,777</u>	<u>(1,577)</u>
NET CHANGE IN FUND BALANCE	-	-	(1,660)	(1,660)
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,660)</u>	<u>\$ (1,660)</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 5,594	\$ 5,762	\$ 5,762	\$ -
Total revenues	<u>5,594</u>	<u>5,762</u>	<u>5,762</u>	<u>-</u>
EXPENDITURES				
Current:				
Health and welfare	-	168	1,567	(1,399)
Debt service:				
Principal	5,379	5,379	4,129	1,250
Interest and other charges	<u>215</u>	<u>215</u>	<u>66</u>	<u>149</u>
Total expenditures	<u>5,594</u>	<u>5,762</u>	<u>5,762</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GRIMES COUNTY, TEXAS

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

COURT INITIATED GUARDIANSHIP FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 3,100	\$ 3,100	\$ 5,494	\$ 2,394
Total revenues	<u>3,100</u>	<u>3,100</u>	<u>5,494</u>	<u>2,394</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	3,100	3,100	5,494	2,394
FUND BALANCE, BEGINNING	<u>13,651</u>	<u>13,651</u>	<u>13,651</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 16,751</u>	<u>\$ 16,751</u>	<u>\$ 19,145</u>	<u>\$ 2,394</u>

GRIMES COUNTY, TEXAS

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

SENATE BILL 22 FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 479,981	\$ 525,000	\$ 474,016	\$ (50,984)
Investment earnings	-	-	247	247
Total revenues	<u>479,981</u>	<u>525,000</u>	<u>474,263</u>	<u>(50,737)</u>
EXPENDITURES				
Current:				
Judicial	350,000	350,247	350,247	-
Public Safety	<u>129,981</u>	<u>129,980</u>	<u>124,016</u>	<u>5,964</u>
Total expenditures	<u>479,981</u>	<u>480,227</u>	<u>474,263</u>	<u>5,964</u>
NET CHANGE IN FUND BALANCE	-	44,773	-	(44,773)
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 44,773</u>	<u>\$ -</u>	<u>\$ (44,773)</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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
EXPENDITURES				
Current:				
General government	<u>2,000</u>	<u>5,300</u>	<u>4,500</u>	<u>800</u>
Total expenditures	<u>2,000</u>	<u>5,300</u>	<u>4,500</u>	<u>800</u>
NET CHANGE IN FUND BALANCE	(1,000)	(4,300)	(4,500)	(200)
FUND BALANCE, BEGINNING	<u>14,827</u>	<u>14,827</u>	<u>14,827</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 13,827</u>	<u>\$ 10,527</u>	<u>\$ 10,327</u>	<u>\$ (200)</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, 2024

	County Clerk Trust	District Clerk Trust	Total Private- Purpose Trust Funds
ASSETS			
Cash and investments	\$ 3,183,298	\$ 18,608,047	\$ 21,791,345
Total assets	<u>3,183,298</u>	<u>18,608,047</u>	<u>21,791,345</u>
NET POSITION			
Restricted for individuals, organizations, and other governments	<u>3,183,298</u>	<u>18,608,047</u>	<u>21,791,345</u>
Total net position	<u>\$ 3,183,298</u>	<u>\$ 18,608,047</u>	<u>\$ 21,791,345</u>

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GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	County Clerk Trust	District Clerk Trust	Total Private- Purpose Trust Funds
ADDITIONS			
Collections from judgments	\$ 1,957,188	\$ 15,317,654	\$ 17,274,842
Interest earnings	<u>21,828</u>	<u>81,926</u>	<u>103,754</u>
Total additions	<u>1,979,016</u>	<u>15,399,580</u>	<u>17,378,596</u>
DEDUCTIONS			
Disbursements to beneficiaries	<u>95,705</u>	<u>78,043</u>	<u>173,748</u>
Total deductions	<u>95,705</u>	<u>78,043</u>	<u>173,748</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	1,883,311	15,321,537	17,204,848
NET POSITION, BEGINNING	<u>1,299,987</u>	<u>3,286,510</u>	<u>4,586,497</u>
NET POSITION, ENDING	<u>\$ 3,183,298</u>	<u>\$ 18,608,047</u>	<u>\$ 21,791,345</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

SEPTEMBER 30, 2024

	<u>County Clerk</u>	<u>District Clerk</u>	<u>District Attorney</u>
ASSETS			
Cash and investments	\$ 287,303	\$ 529,789	\$ 54,268
Total assets	<u>287,303</u>	<u>529,789</u>	<u>54,268</u>
LIABILITIES			
Due to other governments	<u>1,082</u>	<u>5,359</u>	<u>-</u>
Total liabilities	<u>1,082</u>	<u>5,359</u>	<u>-</u>
NET POSITION			
Restricted for individuals, organizations, and other governments	<u>286,221</u>	<u>524,430</u>	<u>54,268</u>
Total net position	<u>\$ 286,221</u>	<u>\$ 524,430</u>	<u>\$ 54,268</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
\$ -	\$ -	\$ -	\$ 207,252	\$ 293,845	\$ 721,776	\$ 2,094,233
-	-	-	207,252	293,845	721,776	2,094,233
-	-	-	-	62,877	-	69,318
-	-	-	-	62,877	-	69,318
-	-	-	207,252	230,968	721,776	2,024,915
\$ -	\$ -	\$ -	\$ 207,252	\$ 230,968	\$ 721,776	\$ 2,024,915

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	County Clerk	District Clerk	District Attorney
	<u> </u>	<u> </u>	<u> </u>
ADDITIONS			
Collections from judgements	\$ -	\$ -	\$ 49,950
Taxes and fees collected on behalf of other governments	11,325	19,475	-
Receipts for tax sales	-	154,852	-
Contributions from other governments	-	-	-
Deposits received	-	-	51,758
Bonds received	19,250	-	-
Interest earnings	<u>12</u>	<u>-</u>	<u>103</u>
Total additions	<u>30,587</u>	<u>174,327</u>	<u>101,811</u>
DEDUCTIONS			
Disbursements to beneficiaries	8,294	-	47,543
Payments from tax sales	-	413,439	-
Deposits returned	-	-	-
Bonds refunded	30,463	-	-
Disbursements on behalf of other governments	10,642	-	-
Taxes and fees disbursed to other governments	<u>-</u>	<u>19,475</u>	<u>-</u>
Total deductions	<u>49,399</u>	<u>432,914</u>	<u>47,543</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(18,812)	(258,587)	54,268
NET POSITION, BEGINNING	<u>305,033</u>	<u>783,017</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 286,221</u>	<u>\$ 524,430</u>	<u>\$ 54,268</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,950
33,790	78,882	70,173	-	6,797,045	-	7,010,690
-	-	-	-	-	-	154,852
-	-	-	-	-	262,389	262,389
-	-	-	116,404	218,152	556,619	942,933
-	-	-	-	-	-	19,250
-	-	-	-	-	13,095	13,210
<u>33,790</u>	<u>78,882</u>	<u>70,173</u>	<u>116,404</u>	<u>7,015,197</u>	<u>832,103</u>	<u>8,453,274</u>
-	-	-	13,024	-	429,197	498,058
-	-	-	-	-	-	413,439
-	-	-	57,245	1,755	-	59,000
-	-	-	-	-	-	30,463
-	-	-	-	62,877	-	73,519
<u>33,790</u>	<u>78,882</u>	<u>70,173</u>	<u>-</u>	<u>7,061,464</u>	<u>229,259</u>	<u>7,493,043</u>
<u>33,790</u>	<u>78,882</u>	<u>70,173</u>	<u>70,269</u>	<u>7,126,096</u>	<u>658,456</u>	<u>8,567,522</u>
-	-	-	46,135	(110,899)	173,647	(114,248)
-	-	-	161,117	341,867	548,129	2,139,163
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,252</u>	<u>\$ 230,968</u>	<u>\$ 721,776</u>	<u>\$ 2,024,915</u>

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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.	106
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	116
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.	125
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.	130
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.	132

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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental activities:				
Net investment in capital assets	\$ 47,608,694	\$ 48,468,840	\$ 47,224,347	\$ 46,119,580
Restricted	6,709,551	4,580,392	4,688,307	4,759,841
Unrestricted	<u>19,086,881</u>	<u>17,965,408</u>	<u>15,587,227</u>	<u>14,865,405</u>
Total governmental activities net position	<u>\$ 73,405,126</u>	<u>\$ 71,014,640</u>	<u>\$ 67,499,881</u>	<u>\$ 65,744,826</u>

Source: Grimes County financial records.

TABLE 1

Fiscal Year					
<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 36,592,139	\$ 33,356,099	\$ 33,186,054	\$ 33,975,244	\$ 32,976,123	\$ 34,181,583
4,015,703	3,846,683	5,456,496	5,114,909	4,961,066	4,638,333
<u>20,015,494</u>	<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>\$ 60,623,336</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>

GRIMES COUNTY, TEXAS

CHANGES IN NET POSITION

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

	Fiscal Year			
	2024	2023	2022	2021
EXPENSES				
Governmental activities:				
General government	\$ 7,191,127	\$ 5,734,919	\$ 5,248,219	\$ 4,704,680
Public facilities	1,197,574	1,496,996	954,890	1,188,513
Judicial	2,887,255	2,946,617	2,349,335	2,174,453
Public safety	7,518,079	6,801,923	6,355,110	5,906,252
Health and welfare	546,157	492,992	448,104	437,914
Public transportation	9,799,148	9,260,999	9,896,739	9,868,497
Legal	1,459,128	1,272,942	1,173,792	1,140,021
Interest and other charges	8,252	10,820	-	8,729
Total expenses	<u>30,606,720</u>	<u>28,018,208</u>	<u>26,426,189</u>	<u>25,429,059</u>
PROGRAM REVENUES				
Governmental activities:				
Charges for services:				
General government	1,846,341	1,762,139	1,734,477	1,981,845
Public facilities	81,215	132,005	87,112	40,644
Judicial	464,647	523,954	445,719	322,716
Public safety	158,012	205,065	184,235	308,660
Public transportation	774,553	773,205	771,156	753,896
Legal	6,270	6,861	991	1,562
Operating grants and contributions	1,121,743	797,444	1,548,724	1,729,220
Capital grants and contributions	<u>2,492,874</u>	<u>2,759,212</u>	<u>1,157,992</u>	<u>1,544,794</u>
Total governmental activities program revenues	<u>6,945,655</u>	<u>6,959,885</u>	<u>5,930,406</u>	<u>6,683,337</u>
NET (EXPENSE) REVENUES				
Governmental activities	<u>(23,661,065)</u>	<u>(21,058,323)</u>	<u>(20,495,783)</u>	<u>(18,745,722)</u>
Total primary government net expense	<u>(23,661,065)</u>	<u>(21,058,323)</u>	<u>(20,495,783)</u>	<u>(18,745,722)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes	26,067,129	23,832,396	21,326,508	20,278,793
Investment earnings	859,028	499,168	440,186	402,676
Miscellaneous	173,993	241,518	194,403	234,277
Gain from sale of capital assets	-	-	289,741	-
Total governmental activities	<u>27,100,150</u>	<u>24,573,082</u>	<u>22,250,838</u>	<u>20,915,746</u>
Total primary government	<u>27,100,150</u>	<u>24,573,082</u>	<u>22,250,838</u>	<u>20,915,746</u>
CHANGE IN NET POSITION				
Governmental activities	<u>3,439,085</u>	<u>3,514,759</u>	<u>1,755,055</u>	<u>2,170,024</u>
Total primary government	<u>\$ 3,439,085</u>	<u>\$ 3,514,759</u>	<u>\$ 1,755,055</u>	<u>\$ 2,170,024</u>

Source: Grimes County financial records.

TABLE 2

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 5,041,801	\$ 4,583,354	\$ 4,623,436	\$ 4,246,702	\$ 4,200,516	\$ 3,609,554
1,733,149	916,722	869,654	632,910	430,935	352,518
1,730,843	2,336,000	2,125,422	1,859,734	1,876,663	1,782,094
5,359,677	6,400,688	5,588,775	5,463,799	5,051,160	4,656,382
413,052	324,201	323,457	351,334	373,535	318,419
8,833,204	7,260,765	6,755,981	6,961,017	7,279,323	6,818,556
979,541	870,536	779,826	769,454	743,575	679,194
17,268	1,627	299	6	2,354	2,390
<u>24,108,535</u>	<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>
1,664,066	1,874,539	1,955,986	1,860,230	1,789,197	1,786,759
38,110	331,650	75,540	66,990	36,805	52,430
392,015	570,258	451,885	567,163	480,172	444,373
137,707	29,445	37,605	78,043	76,963	80,721
751,747	784,775	1,231,413	1,271,826	717,129	854,695
7,003	262,831	172,895	39,041	32,640	32,851
1,749,343	1,004,388	767,185	1,083,284	944,011	597,656
701,374	842,277	300,123	1,592,656	-	6,450
<u>5,441,365</u>	<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>(18,667,170)</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>(18,667,170)</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>
18,546,006	17,140,467	16,397,764	16,771,640	16,158,284	15,927,508
455,717	584,644	452,380	209,268	94,045	48,719
241,187	177,217	199,658	178,740	125,545	133,852
134,833	-	-	-	-	-
<u>19,377,743</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>19,377,743</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>710,573</u>	<u>908,598</u>	<u>975,584</u>	<u>3,433,925</u>	<u>496,730</u>	<u>1,746,907</u>
\$ <u>710,573</u>	\$ <u>908,598</u>	\$ <u>975,584</u>	\$ <u>3,433,925</u>	\$ <u>496,730</u>	\$ <u>1,746,907</u>

GRIMES COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General fund				
Nonspendable	\$ 425	\$ 31,930	\$ -	\$ 11,975
Assigned	3,397,141	2,300,812	1,344,107	1,852,449
Unassigned	<u>17,512,193</u>	<u>17,115,320</u>	<u>16,120,026</u>	<u>15,870,359</u>
Total general fund	<u>\$ 20,909,759</u>	<u>\$ 19,448,062</u>	<u>\$ 17,464,133</u>	<u>\$ 17,734,783</u>
All other governmental funds				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	5,767,718	4,580,392	4,688,307	4,759,841
Assigned:				
Capital projects funds	15,425	15,425	-	-
Unassigned	<u>(247,350)</u>	<u>(577,100)</u>	<u>(806,911)</u>	<u>(980,826)</u>
Total all other governmental funds	<u>\$ 5,535,793</u>	<u>\$ 4,018,717</u>	<u>\$ 3,881,396</u>	<u>\$ 3,779,015</u>

Source: Grimes County financial records.

TABLE 3

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 4,743	\$ 223,803	\$ 220,421	\$ 116,997	\$ 88,820	\$ 88,820
620,643	603,107	1,364,277	1,103,107	1,106,587	1,088,427
<u>14,861,318</u>	<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>\$ 15,486,704</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>
\$ 625	\$ 7,438	\$ 66,018	\$ 33,907	\$ 22,939	\$ 2,358
4,015,078	3,772,301	5,193,868	4,802,479	4,450,439	4,127,706
5,974,362	8,876,662	1,253,755	1,443,577	1,443,577	1,256,869
<u>(636,442)</u>	<u>(61,500)</u>	<u>(672)</u>	<u>(1,975)</u>	<u>(22,618)</u>	<u>-</u>
<u>\$ 9,353,623</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>

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

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

	Fiscal Year			
	2024	2023	2022	2021
REVENUES				
Property and other taxes	\$ 25,939,572	\$ 23,760,588	\$ 21,833,971	\$ 20,264,928
Intergovernmental	3,995,831	3,121,889	2,275,267	3,746,290
Fees of office	1,223,178	1,195,458	1,178,376	1,243,137
Fines and forfeitures	248,296	301,677	219,317	356,668
Investment earnings	859,028	499,168	440,186	402,676
Charges for services	874,829	916,703	873,803	762,730
Hospital lease and rentals	612,581	600,136	593,618	647,791
Miscellaneous revenue	<u>558,103</u>	<u>605,364</u>	<u>516,488</u>	<u>633,274</u>
Total revenues	<u>34,311,418</u>	<u>31,000,983</u>	<u>27,931,026</u>	<u>28,057,494</u>
EXPENDITURES				
Current:				
General government	6,704,889	5,660,547	5,247,150	4,512,474
Public facilities	1,188,954	1,488,251	1,105,694	919,944
Judicial	2,865,232	2,894,359	2,360,288	2,001,450
Public safety	7,287,702	6,461,633	5,977,118	5,343,735
Health and welfare	544,029	486,908	454,901	427,264
Public transportation	8,285,648	9,026,018	7,736,806	8,107,470
Legal	1,490,908	1,273,473	1,221,167	1,107,948
Debt service:				
Principal	117,914	104,201	-	229,356
Interest and fiscal charges	8,252	10,820	-	8,729
Capital outlay	<u>3,647,392</u>	<u>2,510,594</u>	<u>4,391,013</u>	<u>8,818,385</u>
Total expenditures	<u>32,140,920</u>	<u>29,916,804</u>	<u>28,494,137</u>	<u>31,476,755</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,170,498</u>	<u>1,084,179</u>	<u>(563,111)</u>	<u>(3,419,261)</u>

TABLE 4

Fiscal Year						
2020	2019	2018	2017	2016	2015	
\$ 18,681,031	\$ 17,183,436	\$ 16,545,398	\$ 16,403,860	\$ 16,334,397	\$ 15,685,293	
1,790,906	1,303,123	1,285,784	1,055,968	924,893	606,120	
1,116,046	1,571,955	1,563,278	1,598,211	1,478,129	1,485,039	
270,096	342,629	349,435	350,774	301,207	294,652	
455,717	584,644	440,032	209,268	94,045	48,719	
1,007,001	1,061,185	1,041,411	1,276,638	719,383	760,873	
598,257	598,186	598,148	598,114	598,011	598,131	
241,187	185,302	414,642	194,992	215,842	168,927	
<u>24,160,241</u>	<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>	
4,892,071	4,404,986	4,474,609	4,074,673	4,139,143	3,570,510	
2,476,796	911,730	835,480	597,291	399,662	324,058	
1,994,612	2,153,258	1,955,142	1,700,221	1,766,593	1,710,559	
4,802,399	5,785,926	5,089,549	4,922,112	4,704,984	4,377,989	
396,167	304,086	304,807	326,848	302,282	315,384	
7,315,869	6,413,925	5,215,887	5,708,525	5,533,657	5,468,842	
929,215	840,556	741,933	733,099	729,694	686,234	
174,364	190,455	12,000	24,000	23,000	26,788	
17,268	1,627	299	1,434	2,360	3,513	
<u>4,835,247</u>	<u>1,838,556</u>	<u>1,682,762</u>	<u>1,116,500</u>	<u>1,099,594</u>	<u>1,112,021</u>	
<u>27,834,008</u>	<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>(3,673,767)</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>	

GRIMES COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2024	2023	2022	2021
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 9,084,154	\$ 7,659,248	\$ 9,910,105	\$ 7,173,756
Transfers out	(9,084,154)	(7,659,248)	(9,910,105)	(7,173,756)
Insurance recoveries	97,582	689,656	144,258	66,868
Issuance of leases	-	89,200	-	-
Issuance of SBITAs	66,310	197,999	-	-
Sale of capital assets	<u>644,383</u>	<u>60,216</u>	<u>250,584</u>	<u>25,864</u>
Total other financing sources (uses)	<u>808,275</u>	<u>1,037,071</u>	<u>394,842</u>	<u>92,732</u>
NET CHANGE IN FUND BALANCES	<u>\$ 2,978,773</u>	<u>\$ 2,121,250</u>	<u>\$ (168,269)</u>	<u>\$ (3,326,529)</u>
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>0.45%</u>	<u>0.44%</u>	<u>- %</u>	<u>1.06%</u>

Source: Grimes County financial records.

TABLE 4

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 6,471,595	\$ 13,331,175	\$ 361,287	\$ 456,320	\$ 456,320	\$ 783,690
(6,471,595)	(13,331,175)	(361,287)	(456,320)	(456,320)	(783,690)
779,196	708,769	389,164	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>322,678</u>	<u>157,937</u>	<u>25,736</u>	<u>-</u>	<u>-</u>	<u>112,060</u>
<u>1,101,874</u>	<u>866,706</u>	<u>414,900</u>	<u>-</u>	<u>-</u>	<u>112,060</u>
<u>\$ (2,571,893)</u>	<u>\$ 852,061</u>	<u>\$ 400,255</u>	<u>\$ 1,925,660</u>	<u>\$ 2,483,122</u>	<u>\$ 2,076,998</u>
<u>0.87%</u>	<u>0.97%</u>	<u>0.07%</u>	<u>0.14%</u>	<u>0.14%</u>	<u>0.19%</u>

GRIMES COUNTY, TEXAS

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

Source	Fiscal Year			
	2015	2016	2017	2018
Property taxes	\$ 13,963,433	\$ 14,571,562	\$ 14,680,582	\$ 14,401,536
Sales taxes	1,592,681	1,283,325	1,872,260	1,759,934
Payments in lieu of taxes	<u>371,394</u>	<u>303,397</u>	<u>218,798</u>	<u>236,294</u>
Total	<u>\$ 15,927,508</u>	<u>\$ 16,158,284</u>	<u>\$ 16,771,640</u>	<u>\$ 16,397,764</u>

TABLE 5

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 15,397,715	\$ 16,807,441	\$ 18,350,929	\$ 19,469,996	\$ 20,896,551	\$ 22,829,508
1,630,058	1,661,375	1,845,763	2,172,994	2,591,941	2,900,300
<u>112,694</u>	<u>77,190</u>	<u>68,236</u>	<u>191,563</u>	<u>162,825</u>	<u>6,927</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>	<u>\$ 25,736,735</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>
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
2024	200,528,798	3,359,309,519	604,640,807	469,920,724

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>
\$ 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
201,382,619	4,433,017,230	0.44000

GRIMES COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	Fiscal Year			
	2015	2016	2017	2018
Grimes County - Direct Rates:				
General	0.354586	0.344883	0.380464	0.530261
Road and bridge	0.174637	0.184366	0.149797	-
Debt service	<u>0.001038</u>	<u>0.001012</u>	<u>-</u>	<u>-</u>
Total direct rates	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>
Overlapping Governments Rates:				
Cities:				
City of Anderson	0.200400	0.209000	0.219000	0.219000
City of Bédias	0.242780	0.242780	0.223567	0.210836
City of Navasota	0.540000	0.550000	0.554200	0.554200
City of Iola	0.147330	0.144235	0.133175	0.125652
School Districts:				
Anderson-Shiro CISD	1.470000	1.450000	1.380000	1.372800
Iola ISD	1.295400	1.321100	1.265550	1.234080
Madisonville CISD	1.218800	1.216300	1.218700	1.218700
Navasota ISD	1.179940	1.163430	1.183990	1.415210
Richards ISD	1.040000	1.040000	1.040000	1.060000
Other Districts:				
Grimes County ESD #1	2.000000	0.022758	0.026007	0.026007
Grimes County MUD #1	<u>0.147330</u>	<u>2.000000</u>	<u>-</u>	<u>-</u>
Total Direct and Overlapping Rates	<u>10.012241</u>	<u>9.889864</u>	<u>7.774450</u>	<u>7.966746</u>

Tax rates per \$100 of assessed valuation

Source: Grimes County Appraisal District

TABLE 7

Fiscal Year					
2019	2020	2021	2022	2023	2024
0.530261	0.530261	0.526933	0.480000	0.450339	0.440000
-	-	-	-	-	-
-	-	-	-	-	-
<u>0.530261</u>	<u>0.530261</u>	<u>0.526933</u>	<u>0.480000</u>	<u>0.450339</u>	<u>0.440000</u>
0.190000	0.175000	0.170000	0.151058	0.145000	0.141889
0.211384	0.209640	0.206041	0.180532	0.163246	0.157543
0.569300	0.569300	0.569300	0.556000	0.522100	0.507800
0.124026	0.123713	0.124165	0.142497	0.134321	0.170769
1.257200	1.140800	1.100500	1.062600	0.851400	0.843200
1.160360	1.125130	1.042000	0.993900	0.889200	0.863700
1.178000	1.178700	1.178700	1.078000	0.873800	0.871500
1.321900	1.290900	1.247990	1.175090	0.985340	0.979030
0.990000	0.963900	1.077000	1.038400	0.827000	0.828500
0.026503	0.026626	0.026558	0.021322	0.018334	0.017285
-	-	-	-	-	-
<u>7.558934</u>	<u>7.333970</u>	<u>7.269187</u>	<u>6.879399</u>	<u>5.860080</u>	<u>5.821216</u>

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GRIMES COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Blue Jay Solar Project	\$ 227,082,202	1	5.12%	-		- %
National Oilwell Varco LP	191,441,519	2	4.32%	326,952,022	1	13.45%
Seaway Crude Pipeline LTD	160,238,554	3	3.61%	-		- %
Tenaska Frontier Partners LTD	149,754,286	4	3.38%	156,452,968	2	6.44%
Centerpoint Energy Inc	87,356,787	5	1.97%	-		- %
Ellwood Texas Forge Navasota	78,139,969	6	1.76%	33,735,772	9	1.39%
Entergy Texas Inc	72,414,895	7	1.63%	-		- %
Magellan Pipeline Company LP	72,244,021	8	1.63%	-		- %
BNSF Railway Co	67,789,468	9	1.53%	39,638,216	7	1.63%
Texas Express Pipeline	44,031,162	10	0.99%	-		- %
Helmerich & Payne Intl Drilling Co	-		- %	124,916,042	3	5.14%
CML Exploration LLC	-		- %	74,663,466	4	3.07%
ETC Texas Pipeline LTD	-		- %	60,207,964	5	2.48%
Trinity Industries INC	-		- %	43,471,527	6	1.79%
Champions Pipe & Supply	-		- %	34,294,915	8	1.41%
Nabors Drilling Technologies	-		- %	30,870,359	10	1.27%
Subtotal	1,150,492,863		25.94%	925,203,251		38.06%
Other taxpayers	3,282,524,367		74.06%	1,505,390,720		61.95%
Total	\$ 4,433,017,230		100.00%	\$ 2,430,593,971		100.00%

Source: Grimes County Tax Appraisal District

GRIMES COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS

	Fiscal Year			
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Tax levy	\$ 13,808,014	\$ 14,389,624	\$ 13,939,037	\$ 14,161,009
Taxes collected in year of levy	13,301,915	13,912,428	13,527,540	13,807,383
Percent of current tax collections	96.33%	96.68%	97.05%	97.50%
Taxes collected in subsequent years	<u>466,977</u>	<u>452,325</u>	<u>382,200</u>	<u>318,690</u>
Total tax collections	<u>\$ 13,768,892</u>	<u>\$ 14,364,753</u>	<u>\$ 13,909,740</u>	<u>\$ 14,126,072</u>
Total collections as a percentage of levy	99.72%	99.83%	99.79%	99.75%

Source: Grimes County Appraisal District

TABLE 9

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 15,173,482	\$ 16,740,910	\$ 17,980,347	\$ 19,100,775	\$ 20,690,986	\$ 22,711,577
14,845,698	16,343,795	17,690,930	18,739,078	20,205,922	22,167,968
97.84%	97.63%	98.39%	98.11%	97.66%	97.61%
<u>283,289</u>	<u>338,777</u>	<u>219,664</u>	<u>250,918</u>	<u>262,166</u>	<u>-</u>
<u>\$ 15,128,987</u>	<u>\$ 16,682,572</u>	<u>\$ 17,910,594</u>	<u>\$ 18,989,996</u>	<u>\$ 20,468,088</u>	<u>\$ 22,167,968</u>
99.71%	99.65%	99.61%	99.42%	98.92%	97.61%

GRIMES COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	Fiscal Year			
	2015	2016	2017	2018
Primary government:				
Governmental activities:				
Certificates of obligation	\$ 59,000	\$ 36,000	\$ 12,000	\$ -
Leases payable	-	-	-	-
SBITAs	-	-	-	-
Total primary government	<u>\$ 59,000</u>	<u>\$ 36,000</u>	<u>\$ 12,000</u>	<u>\$ -</u>
Personal income	\$ 34,996	\$ 36,772	\$ 35,677	\$ 33,661
Debt as a percentage of personal income	59.31%	102.14%	297.31%	-
Population	27,172	27,512	27,512	27,977
Debt per capita	\$ 2	\$ 1	\$ -	\$ -

Source: Grimes County Tax Appraisal District

TABLE 10

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403,720	229,356	-	-	80,367	54,102
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,634</u>	<u>109,234</u>
<u>\$ 403,720</u>	<u>\$ 229,356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,001</u>	<u>\$ 163,336</u>
\$ 35,450	\$ 36,909	\$ 26,734	\$ 27,693	\$ 28,792	\$ 31,961
8.78%	16.09%	-	-	780.93%	511.05%
28,360	28,880	30,287	30,754	32,384	33,448
\$ 14	\$ 8	\$ -	\$ -	\$ 7	\$ 3

GRIMES COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year			
	2015	2016	2017	2018
Assessed value	\$ 2,430,593,971	\$ 2,504,277,704	\$ 2,437,944,169	\$ 2,598,283,379
Debt limit	121,529,699	125,213,885	121,897,208	129,914,169
Total net debt applicable to limit	<u>59,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Legal debt margin	<u>\$ 121,470,699</u>	<u>\$ 125,201,885</u>	<u>\$ 121,885,208</u>	<u>\$ 129,914,169</u>
Total net debt applicable to the limit as a percentage of debt limit	00.05%	00.01%	00.01%	- %

TABLE 11

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 2,845,277,259	\$2,844,863,890	\$3,242,033,144	\$ 3,262,285,240	\$ 3,803,406,836	\$ 4,433,017,230
142,263,863	142,243,195	162,101,657	163,114,262	190,170,342	221,650,862
-	-	-	-	224,844	163,336
<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>	<u>\$ 221,487,526</u>
- %	- %	- %	- %	00.12%	00.07%

GRIMES COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2015	2016	2017	2018
Net Taxable Assessed Value All property	\$ 2,430,593,971	\$ 2,504,277,704	\$ 2,437,944,169	\$ 2,598,283,379
Net Bonded Debt				
Gross bonded debt	59,000	36,000	12,000	-
Less debt service funds	<u>545,261</u>	<u>575,403</u>	<u>572,969</u>	<u>571,854</u>
Excess restricted net bonded debt	\$ <u>(486,261)</u>	\$ <u>(539,403)</u>	\$ <u>(560,969)</u>	\$ <u>(571,854)</u>
Ratio of Net Bonded Debt to Assessed Value	(0.0200%)	(0.0215%)	(0.0230%)	(0.0220%)
Population	27,172	27,671	27,671	28,082
Net Bonded Debt Per Capita	\$ (18)	\$ (19)	\$ (20)	\$ (20)

TABLE 12

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 2,845,277,259	\$ 2,844,863,890	\$ 3,242,033,144	\$ 3,262,285,240	\$ 3,803,406,836	\$ 4,433,017,230
-	-	-	-	223,001	163,336
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 223,001	\$ 163,336
-	-	-	-	0.0059%	0.0037%
28,360	28,880	30,287	30,754	32,384	33,448
\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 5

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>
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	32,384	932,400,128	28,792	40.50	4,841	4.50%
2024	33,448	1,069,031,528	31,961	40.10	4,971	4.10%

Data sources:

<https://www.census.gov/quickfacts/grimescountytexas>

<https://tealprod.tea.state.tx.us/Tea.AskTed.Web/Forms/DownloadFile.aspx>

<https://fred.stlouisfed.org/series/TXGRIM5URN>

GRIMES COUNTY, TEXAS

TABLE 14

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

Employer	2024			2015		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Texas Dept. of Criminal Justice	657	1	23.75%	646	1	24.27%
Navasota ISD	440	2	15.91%	477	3	17.92%
NOV Grant Prideco	431	3	15.58%	500	2	18.78%
Ellwood Texas Forge (prev Citation/Interstate)	310	4	11.21%	289	4	10.86%
Grimes County	217	5	7.85%	165	5	6.20%
Stgenetics	215	6	7.77%	-	-	-
NOV Rolligon	140	7	5.06%	-	-	-
Texas Pipe Works	137	8	4.95%	127	6	4.77%
Camp Allen	110	9	3.98%	-	-	-
Trinity Heads	109	10	3.94%	-	-	-
MidSouth	-	-	-	127	7	4.77%
Ergo Genesis	-	-	-	117	8	4.40%
City of Navasota	-	-	-	110	9	4.13%
Wal-Mart	-	-	-	104	10	3.91%
	<u>2,766</u>		<u>100.00%</u>	<u>2,662</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			
	2015	2016	2017	2018
General Fund:				
General administration	31	31	31	28
Financial administration	8	8	8	8
Elections and voters administration	2	2	2	2
Judicial	25	25	25	27
Public safety	50	51	51	61
Health and welfare	3	3	3	6
Legal	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
General Fund Total	<u>127</u>	<u>128</u>	<u>128</u>	<u>140</u>
Special Revenue Funds:				
Public transportation fund - 20	27	37	37	36
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>40</u>	<u>40</u>	<u>39</u>
Total	<u><u>157</u></u>	<u><u>168</u></u>	<u><u>168</u></u>	<u><u>179</u></u>

TABLE 15

Fiscal Year						
2019	2020	2021	2022	2023	2024	
26	30	36	36	38	38	
8	8	8	8	8	8	
2	2	2	2	2	2	
28	27	22	24	24	24	
60	68	68	74	83	85	
6	5	5	5	5	5	
<u>10</u>	<u>12</u>	<u>10</u>	<u>10</u>	<u>11</u>	<u>12</u>	
<u>140</u>	<u>152</u>	<u>151</u>	<u>159</u>	<u>171</u>	<u>174</u>	
36	40	41	42	42	42	
1	1	1	2	2	2	
<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>	
<u>39</u>	<u>43</u>	<u>44</u>	<u>46</u>	<u>44</u>	<u>44</u>	
<u>179</u>	<u>195</u>	<u>195</u>	<u>205</u>	<u>215</u>	<u>218</u>	

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year			
	2015	2016	2017	2018
<u>Constitutional County Court*</u>				
Civil cases:				
Pending beginning of year	15	19	15	21
Added	16	26	38	16
Disposed	12	37	32	10
Pending end of year	19	15	21	-
Criminal cases:				
Pending beginning of year	1,249	1,215	1,348	1,335
Added	411	350	296	58
Disposed	312	275	309	57
Pending end of year	1,348	1,305	1,335	-
Juvenile cases:				
Pending beginning of year	16	13	19	15
Added	33	42	32	12
Disposed	36	36	36	7
Pending end of year	13	19	15	-
<u>Statutory County Court*</u>				
Civil cases:				
Pending beginning of year	-	-	-	-
Added	-	-	-	126
Disposed	-	-	-	33
Pending end of year	-	-	-	120
Family Court				
Pending beginning of year	-	-	-	-
Added	-	-	-	237
Disposed	-	-	-	97
Pending end of year	-	-	-	136
Juvenile cases:				
Pending beginning of year	-	-	-	-
Added	-	-	-	23
Disposed	-	-	-	31
Pending end of year	-	-	-	12
Misdemeanor cases:				
Pending beginning of year	-	-	-	-
Added	-	-	-	268
Disposed	-	-	-	187
Pending end of year	-	-	-	1,417
<u>District Clerk</u>				
Civil cases:				
Pending beginning of year	650	1,040	1,206	1,148
Added	294	580	643	346
Disposed	161	416	465	312
Pending end of year	742	1,206	1,148	699

Source: Texas Courts Online (Office of Court Administration)

*Statutory County Court at Law was created October 2017.

TABLE 16

Fiscal Year					
2019	2020	2021	2022	2023	2024
-	7	12	8	-	-
9	17	40	13	21	3
2	12	31	21	21	2
7	12	8	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
120	89	85	83	78	75
53	18	22	37	40	50
82	22	24	42	43	41
89	85	83	78	75	84
136	259	331	422	278	381
258	214	258	261	283	234
210	142	167	405	180	392
188	331	422	278	381	194
12	18	19	17	15	23
28	14	11	17	48	40
22	13	13	19	40	36
18	19	17	15	23	27
1,417	1,128	1,215	938	755	239
272	224	187	153	215	194
561	137	464	376	731	269
1,128	1,215	938	755	239	164
699	784	811	665	589	720
397	359	328	343	376	383
299	328	474	419	245	352
784	811	665	589	720	624

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

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

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					
2019	2020	2021	2022	2023	2024
-	26	30	30	32	35
3	27	8	5	4	2
8	23	8	3	1	1
26	30	30	32	35	36
185	115	165	138	135	135
-	78	112	159	123	123
140	206	151	172	233	233
237	155	176	197	207	207
123	79	114	138	139	139
115	165	138	135	176	176
16,427	16,535	10,156	9,506	5,519	5,945 **
-	139	351	159	414	2,122
3,197	1,648	1,072	1,619	2,414	1,993
3,060	1,852	1,405	1,431	1,895	4,374
122	4,705	-	-	534	682
16,527	10,160	9,506	9,837	5,943	5,055
666	747	752	379	504	549 **
1	1	-	2	4	7
374	318	390	397	491	558
309	343	407	475	436	505
9	2	-	44	8	13
733	750	379	334	549	586
253	324	331	412	388	407

GRIMES COUNTY, TEXAS**TABLE 17**

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General administration	12	12	20	20	24	21	21	23	37	44
Judicial	12	12	16	16	17	18	19	19	17	18
Financial administration	2	1	2	3	3	5	5	5	5	5
Legal	5	6	5	5	6	6	8	8	9	10
Elections	9	9	9	9	10	12	13	13	13	13
Public facilities	16	16	19	20	20	21	21	21	25	27
Public safety	83	83	95	97	98	110	123	117	130	187
Public transportation	143	143	156	158	156	163	120	129	128	125
Health and welfare	8	8	9	9	9	9	9	9	15	10
Environmental protection	3	2	3	2	2	2	2	2	2	3

Source: County inventory reports