

GRIMES COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

Prepared by:

Grimes County Auditor's Office

GRIMES COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

SEPTEMBER 30, 2021

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INTRODUCTORY SECTION

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GRIMES COUNTY AUDITOR

Jessi Murphy

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E-mail: jessi.murphy@grimescountytexas.gov

June 24, 2022

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, 2021. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. The County Auditor's Office is legally required to present reports to the Commissioners Court and District Judges. This ACFR satisfies the requirement found in the Local Government Code section 114.025.

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

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

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

The financial reporting entity (the County) includes all the funds of the primary government (i.e., Grimes County as legally defined), as well as any component units. Component units are legally separate entities for which the primary government is financially accountable. The County does not have any component units. The County provides a full range of services contemplated by statute or charter. This includes law enforcement protection, legal and judicial services, construction and maintenance of roads and bridges, and waste management facilities.

GRIMES COUNTY BACKGROUND, ECONOMIC CONDITIONS, AND GROWTH

The County is located in the State of Texas. In 2000, its population was 23,552. The 2021 U.S. Census Bureau reported the county population at 30,287. The County is named for Jesse Grimes, a signer of the Texas Declaration of Independence and early settler in Anderson, Texas, which is in the southeast part of Texas. The County is responsible for the maintenance of approximately 650+ miles of county roads and 113 bridges of which 96 of 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 first advance payment in the amount of \$2,804,800.50 was received in June of 2021. 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. The Commissioners Court awarded a grant administrator contract in the amount of \$274,500 for the management of these federal funds.

Capital Purchases

The Road & Bridge Department purchased a 2021 John Deere Motorgrader, 2 – 2021 Chevy Silverados and a 2021 John Deere mini excavator as well as 3 used 2011 International Dump trucks. The Sheriff's office and Jail purchased 4 – 2021 fully equipped Ford Explores and the District Attorney's Office purchased a 2021 and a 2020 Chevrolet Tahoe. All new assets were purchased without the help of outside financing.

New Construction

During fiscal year 2021, the county made great advances on the construction of the new Grimes County Justice Center adjacent to the Law Enforcement Center. It was approximately 90% complete as of the end of the year.

The county sold a portion of the 19 acres off FM 2445 with the intent of generating revenue to help offset a portion of the cost to build a new Stoneham Barn. The 5,120 square foot pre-engineered metal building for the Road and Bridge Department was built to replace the previous barn which was insufficient in meeting the needs of the department. The new barn includes office space and a shop for the mechanic and sufficient work and meeting room for the drainage crew and their equipment. The construction of the Stoneham Barn was completed by April 2021.

For the Future

American Rescue Plan Act (ARPA)

Grimes County is expected to receive the second half (\$2,804,800.50) of the \$5.6 million allotment. Major projects approved by Commissioners Court to be completed no later than December 2026 include, but are not limited to:

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

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

Justice Center: \$323,196 to upgrade and install a Cummins 600KW diesel generator to allow all systems to continue to run throughout the Justice Center, including the advanced filtration/UV lighting in the conditioned areas without becoming dead air space. It will also provide protection of chillers and water piping during freezes. \$29,522 to furnish and install of UV lighting/HVAC filtration system to help mitigate the spread of COVID-19.

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

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

Personnel: \$26,000 to address administrative needs that were caused and exacerbated by the pandemic which includes addressing backlogs, increase in maintenance needs and assistance to upgrade new technology infrastructure.

Future meetings will be held to determine further use of ARPA funds once the second half of the allotment is received.

New Construction

A nearly 6,000 square foot storage and maintenance building is to be built behind the Justice Center in fiscal year 2022. This additional building will be funded by the Capital Projects Fund. It will provide storage space for various administrative offices located in the Justice Center as well as provide space for the Building Maintenance Manager's Office, equipment, and supplies.

Strategic Plan

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

http://tools.cira.state.tx.us/users/0057/docs/Home/Grimes_County_Plan_2016.pdf

FINANCIAL INFORMATION

Long Term Financial Planning

The County successfully constructed the Justice Center without acquiring debt and solely using its reserves. With this long-awaited, multi-year project ending, it is the intention of the Auditor's Office to submit a Fund Balance Policy to Commissioners Court for approval.

General Government Functions

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

The Budget Process

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

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

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

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

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

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

Internal Control Structure

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

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

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

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

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

OTHER INFORMATION

Independent Audit

The County requires an annual audit of the general ledger, financial records, and transactions of all departments of the County by an independent certified public accountant. For this purpose, the accounting firm of Patillo, 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 2020 ACFR for review and was awarded the Certificate of Achievement for Excellence in Financial Reporting for the tenth consecutive year.

Acknowledgements

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

Respectfully submitted,



Jessica 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, 2020

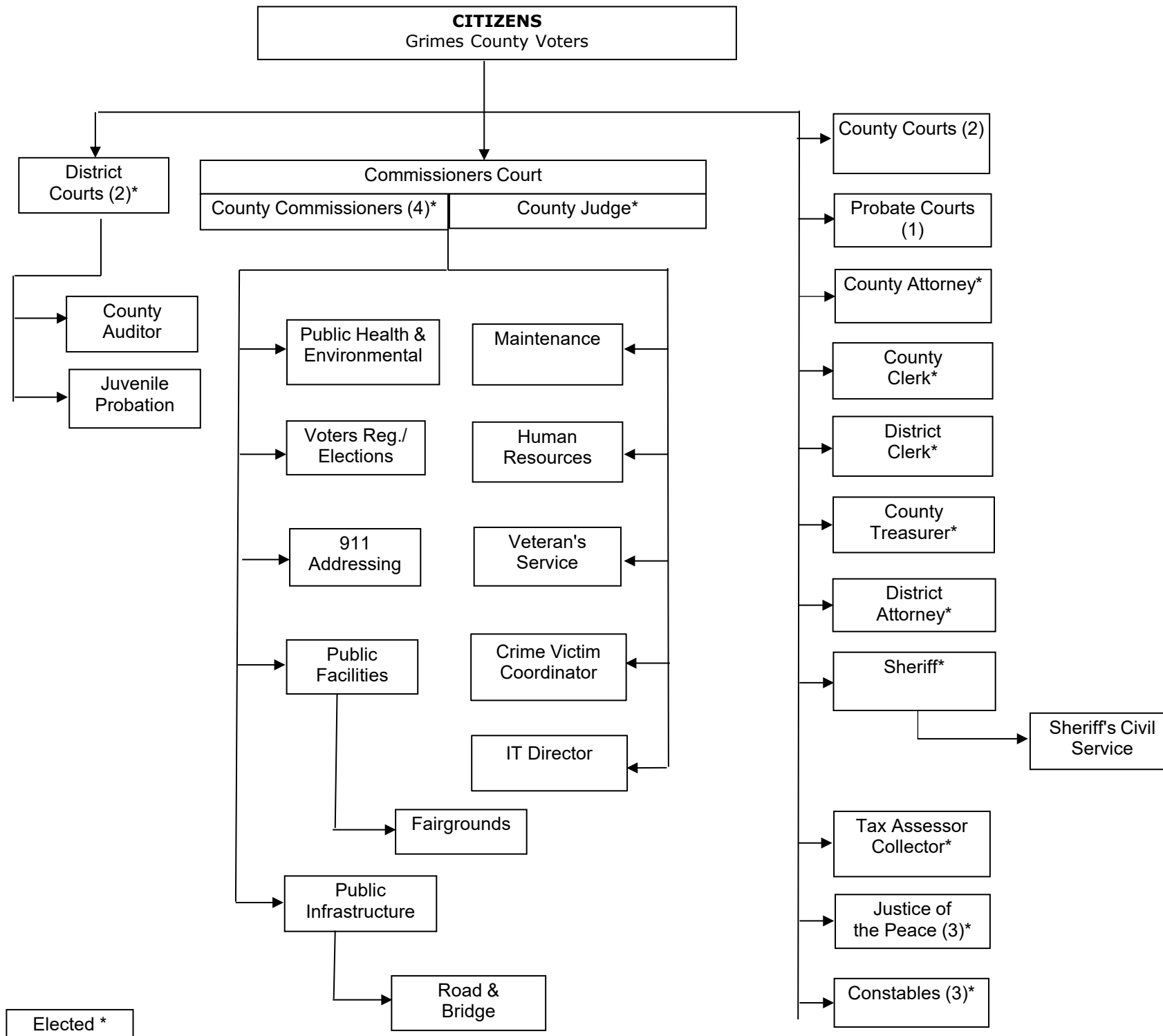
Christopher P. Morill

Executive Director/CEO

GRIMES COUNTY, TEXAS

ORGANIZATIONAL CHART

SEPTEMBER 30, 2021



GRIMES COUNTY, TEXAS

LIST OF ELECTED AND APPOINTED OFFICIALS

SEPTEMBER 30, 2021



COMMISSIONERS COURT

Chad Mallett
David Dobyanski
Barbara Walker
Phillip Cox

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

JUDICIAL

Andria Bender
Diane LeFlore

District Attorney
District Clerk

COUNTY COURT

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

County Judge
County Court at Law Judge
County Attorney
County Clerk

JUSTICE COURTS

Christopher Acord
Lester Underwood
Mark Laughlin

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

LAW ENFORCEMENT

Don Sowell
Dale Schaper
Blake Jarvis
Wesley Male

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

FINANCIAL ADMINISTRATION

MaryAnn Waters
Tom Maynard
Jessi Murphy

Tax Assessor-Collector
County Treasurer
County Auditor**

**Designated Appointed Official. All others are elected.

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grimes County, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Grimes County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Grimes County, Texas, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OFFICE LOCATIONS

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

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2021 Grimes County, Texas adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24 2022, on our consideration of Grimes County, Texas’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grimes County, Texas’ internal control over financial reporting and compliance.

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

Waco, Texas
June 24, 2022

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

Management's Discussion and Analysis

As management of Grimes County, Texas, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in introductory section of this report.

FINANCIAL HIGHLIGHTS

- As of September 30, 2021, the County's governmental funds reported combined fund balances of \$21,513,798. This reflects a decrease of \$3,326,529 from the previous fiscal year. \$14,889,533 or 69% of the combined fund balances at September 30, 2021 is available to meet the County's current and future needs (unassigned fund balances).
- The County's total net position increased \$2,170,024 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 \$65,744,826 (net position) at September 30, 2021. Of this amount, \$14,865,405 represents unrestricted net position. This is a decrease from the total net position of \$60,623,336 at the beginning of the fiscal year.
- At the end of the fiscal year, the unrestricted fund balance (the total of the assigned and unassigned components of fund balance) for the County's General Fund was \$17,722,808 or 125% of the General Fund's total expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

The County maintains 41 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge Fund, Capital Projects Fund, CDBG Disaster & CRF 2020 Grants Fund, and American Rescue Plan Fund, which are considered to be major funds. Data from the other 36 governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

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

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

The County maintains two types of fiduciary funds: private-purpose trusts and custodial funds. The *fiduciary funds* report resources held by the County in a custodial capacity for individuals, private organizations and other governments.

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

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18-36 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 \$65,744,826, at the close of the most recent fiscal year.

County's Net Position

	Governmental Activities	
	2021	2020
Current and other assets	\$ 29,022,289	\$ 30,354,447
Capital assets	<u>46,119,580</u>	<u>36,821,495</u>
Total assets	<u>75,141,869</u>	<u>67,175,942</u>
Deferred outflows of resources	<u>2,454,610</u>	<u>1,131,525</u>
Long-term liabilities	4,945,743	3,698,423
Other liabilities	<u>5,607,291</u>	<u>2,894,934</u>
Total liabilities	<u>10,553,034</u>	<u>6,593,357</u>
Deferred inflows of resources	<u>1,298,619</u>	<u>1,090,774</u>
Net position:		
Net investment		
in capital assets	46,119,580	36,592,139
Restricted	4,759,841	4,015,703
Unrestricted	<u>14,865,405</u>	<u>20,015,494</u>
Total net position	<u>\$ 65,744,826</u>	<u>\$ 60,623,336</u>

By far, the largest portion of the County's net position (70%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

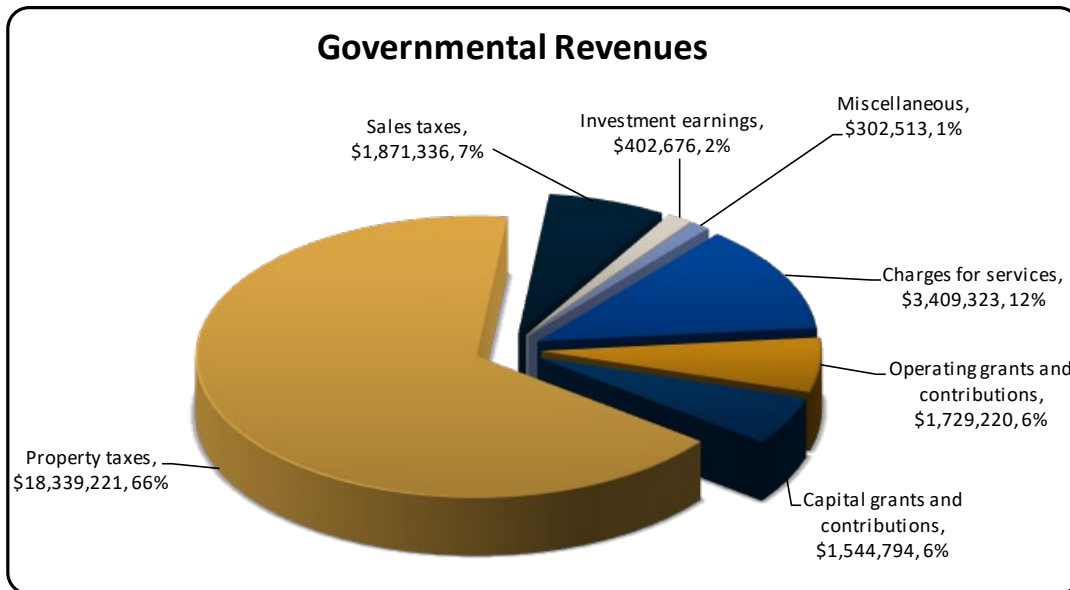
An additional portion of the County's net position (7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$14,865,405 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

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 \$5,121,490 from the prior fiscal year as result of current year activity and a prior period adjustment. The reasons for the increase in net position that resulted from current year activity are discussed in the following sections for governmental activities.

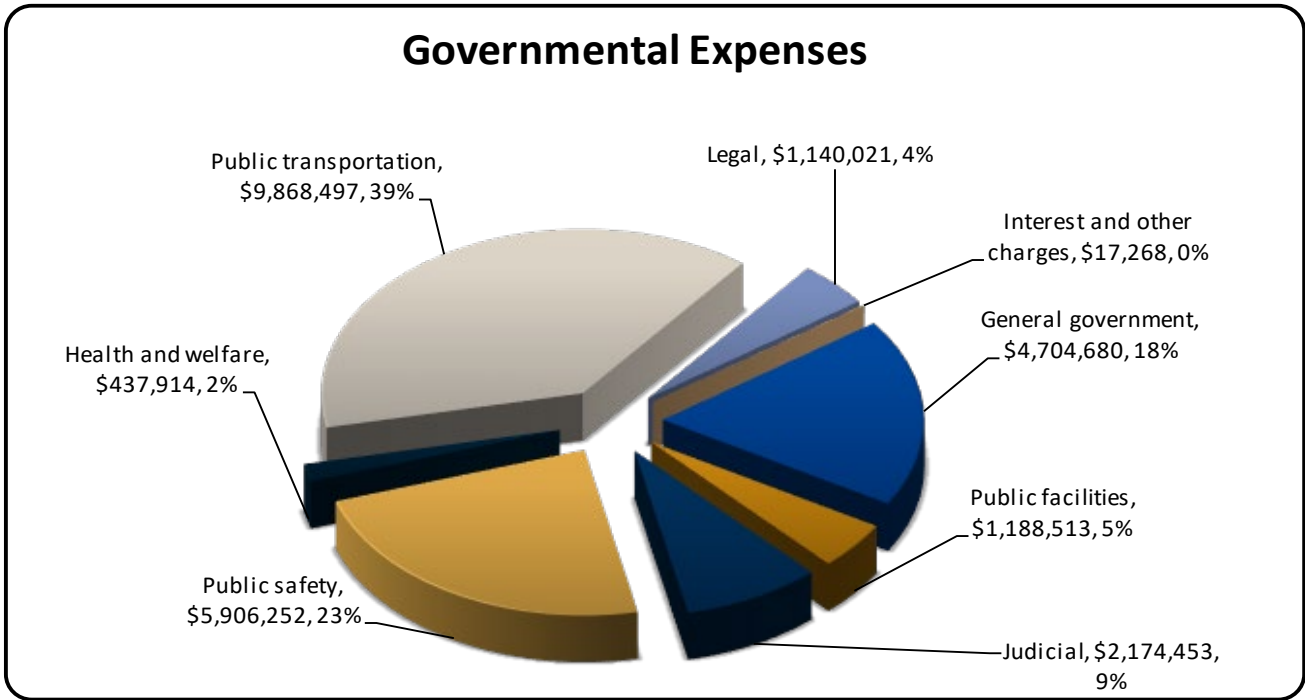
County's Changes in Net Position

	Governmental Activities	
	2021	2020
REVENUES		
Program revenues:		
Charges for services	\$ 3,409,323	\$ 2,990,648
Operating grants and contributions	1,729,220	1,749,343
Capital grants and contributions	1,544,794	701,374
General revenues:		
Property taxes	18,339,221	16,807,441
Sales taxes	1,871,336	1,661,375
Payment in lieu of taxes	68,236	77,190
Investment earnings	402,676	455,717
Gain on sale of capital assets	-	134,833
Miscellaneous	234,277	241,187
Total Revenues	<u>27,599,083</u>	<u>24,819,108</u>
EXPENSES		
General government	4,704,680	5,041,801
Public facilities	1,188,513	1,733,149
Judicial	2,174,453	1,730,843
Public safety	5,906,252	5,359,677
Health and welfare	437,914	413,052
Public transportation	9,868,497	8,833,204
Legal	1,140,021	979,541
Interest on long-term debt	8,729	17,268
Total Expenses	<u>25,429,059</u>	<u>24,108,535</u>
CHANGE IN NET POSITION	<u>2,170,024</u>	<u>710,573</u>
NET POSITION, BEGINNING	60,623,336	59,912,763
PRIOR PERIOD ADJUSTMENT	<u>2,951,466</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 65,744,826</u>	<u>\$ 60,623,336</u>

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



Total governmental revenues increased by \$2,779,975 in comparison to the prior year. This increase is primarily related to the increase in property tax values and sales tax revenue, and additional grant funding related to the COVID-19 pandemic.



Total governmental expenses increased as compared to the prior year \$1,320,524, or 5%. This is primarily due to an increase employee benefit cost, increased public safety cost, as well as road and bridge repairs.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

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

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

The County's governmental funds reflect a combined fund balance of \$21,513,798. Of the total governmental fund balance \$4,759,841 is restricted for various purposes, \$603,107 is assigned, and \$14,889,533 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 \$15,870,359. 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 112% of total General Fund expenditures. The fund balance of the County's General Fund reported an increase of \$2,220,349 despite a planned transfer to fund a capital project. Revenues increased, primarily due to property taxes, sales taxes, and intergovernmental revenues, while other revenue sources decreased due to the COVID-19 pandemic.

The Road and Bridge Fund reported an increase of \$575,155 due to reduced maintenance expenditures compared to stable revenue.

The Capital Projects fund reported a decrease in fund balance of \$6,650,141. This was the result of spending funds allocated for the construction of a new justice center in the current year. Fund balance is expected to continue decreasing as additional project costs are incurred.

The CDBG Disaster & CRF 2020 Grants Fund reported an increase in fund balance of \$334,171. This was the result of recognizing certain prior grant reimbursements not being received within the period of availability during the fiscal year; the revenues and expenditures are expected to equal at the completion of the grant projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual General Fund revenues exceeded the budget by \$1,026,090 during the year. Both current and delinquent property tax collections surpassed the amount anticipated by the County, while sales tax revenue was significantly less than budgeted.

General Fund expenditures were less than the final budget by \$1,484,165 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 2021 year, the Commissioners' Court amended the budget for the following purposes:

- To appropriate monies from other governmental units received in year 2021.
- 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 \$46,119,580 in a variety of capital assets, net of depreciation. This investment in capital assets includes land, buildings, machinery, equipment, roads and bridges. The total increase in net capital assets for the current fiscal year was \$3,638,138. 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 \$6.8 million, and various machinery and equipment in the amount \$1.1 million. Machinery and equipment included vehicles, dump trucks, motor grader, and track loaders for various departments. The County also reclassified the right of way portion of infrastructure to an intangible asset category, and presented the net effect of \$2,951,466 as a prior period adjustment in the Statement of Activities.

Additional information on the County's capital assets can be found in the notes to the financial statements on page 25 of this report.

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

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

As reported by the U.S Census Bureau, Grimes County's unemployment rate increased from 5.30% to 5.70%. Unemployment rates remain elevated as compared to the pre-Covid19 rate of 4.10% in 2019. Population in 2021 was reported at 30,287, approximately a 4.8% increase from the previous year.

The Commissioner's Court adopted the fiscal year 2022 budget September 15, 2021, and the Unassigned General Fund Balance was \$15,870,359. The total Road and Bridge fund balance was \$3,522,860. The property tax rate for fiscal year 2022 is \$0.526933 per \$100 valuation. The County continues to maintain an estimated collection rate current taxes of 98%.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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**BASIC
FINANCIAL STATEMENTS**

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GRIMES COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 26,452,997
Receivables, net:	
Property taxes	1,496,142
Accounts	451,755
Due from other governments	609,420
Prepaid items	11,975
Capital assets:	
Non-depreciable	16,601,449
Depreciable, net	<u>29,518,131</u>
Total assets	<u>75,141,869</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB - group term life	123,737
Deferred outflows related to OPEB - retiree health	401,365
Deferred outflows related to pensions	<u>1,929,508</u>
Total deferred outflows of resources	<u>2,454,610</u>
 LIABILITIES	
Accounts payable	2,130,375
Accrued liabilities	493,422
Due to other governments	173,253
Unearned revenue	2,810,241
Noncurrent liabilities:	
Due within one year:	
Long term debt	69,037
Total OPEB liability - group term life	14,433
Total OPEB liability - retiree health	23,620
Due in more than one year:	
Long term debt	207,111
Total OPEB liability - group term life	542,648
Total OPEB liability - retiree health	2,926,733
Net pension liability	<u>1,162,161</u>
Total liabilities	<u>10,553,034</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB - group term life	25,766
Deferred inflows related to OPEB - retiree health	183,826
Deferred inflows related to pensions	<u>1,089,027</u>
Total deferred inflows of resources	<u>1,298,619</u>
 NET POSITION	
Investment in capital assets	46,119,580
Restricted for:	
Road and bridge	3,522,860
Judicial	546,857
Public safety	243,446
Records management	342,650
Historical preservation	67,865
Election services	36,163
Unrestricted	<u>14,865,405</u>
Total net position	<u>\$ 65,744,826</u>

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

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GRIMES COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues			Governmental Activities	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental activities:						
General government	\$ 4,704,680	\$ 1,981,845	\$ 650,836	\$ -		\$(2,071,999)
Public facilities	1,188,513	40,644	-	-		(1,147,869)
Judicial	2,174,453	322,716	31,357	-		(1,820,380)
Public safety	5,906,252	308,660	685,900	14,341		(4,897,351)
Health and welfare	437,914	-	-	-		(437,914)
Public transportation	9,868,497	753,896	191,163	1,530,453		(7,392,985)
Legal	1,140,021	1,562	169,964	-		(968,495)
Interest and other	8,729	-	-	-		(8,729)
Total governmental activities	\$ 25,429,059	\$ 3,409,323	\$ 1,729,220	\$ 1,544,794		(18,745,722)
General revenues:						
Taxes:						
Property taxes						18,339,221
Sales taxes						1,871,336
Payment in lieu of taxes						68,236
Investment earnings						402,676
Miscellaneous						234,277
Total general revenues						20,915,746
Change in net position						2,170,024
Net position, beginning						60,623,336
Prior period adjustment						2,951,466
Net position, ending						\$ 65,744,826

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

GRIMES COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>
ASSETS			
Cash and investments	\$ 18,107,794	\$ 3,913,064	\$ 340,143
Receivables, net:			
Taxes	1,496,142	-	-
Accounts	446,775	-	-
Due from other governments	3,397	-	-
Due from other funds	430,940	-	-
Prepaid items	<u>11,975</u>	<u>-</u>	<u>-</u>
Total assets	<u>20,497,023</u>	<u>3,913,064</u>	<u>340,143</u>
LIABILITIES			
Accounts payable	513,943	297,540	1,015,922
Accrued liabilities	379,490	92,664	-
Due to other governments	173,253	-	-
Due to other funds	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,066,686</u>	<u>390,204</u>	<u>1,015,922</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	1,259,982	-	-
Unavailable revenue - court fines and fees	435,455	-	-
Unavailable revenue - grants	<u>118</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>1,695,555</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	11,975	-	-
Restricted for:			
Road and bridge	-	3,522,860	-
Judicial	-	-	-
Public safety	-	-	-
Records management	-	-	-
Historical preservation	-	-	-
Election services	-	-	-
Assigned for:			
Capital murder trial	603,107	-	-
Subsequent year budget	1,249,342	-	-
Unassigned	<u>15,870,359</u>	<u>-</u>	<u>(675,779)</u>
Total fund balances	<u>17,734,783</u>	<u>3,522,860</u>	<u>(675,779)</u>
Total liabilities, deferred inflows of resources and fund balances	\$ <u>20,497,024</u>	\$ <u>3,913,064</u>	\$ <u>340,143</u>

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

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

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

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

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

Net position of governmental activities

CDBG Disaster & CRF 2020 Grants Fund	American Rescue Plan	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ 2,790,460	\$ 1,301,536	\$ 26,452,997
-	-	-	1,496,142
-	-	4,980	451,755
599,935	-	6,088	609,420
-	-	-	430,940
-	-	-	11,975
<u>599,935</u>	<u>2,790,460</u>	<u>1,312,604</u>	<u>29,453,229</u>
273,755	-	29,215	2,130,375
-	-	21,268	493,422
-	-	-	173,253
423,825	-	7,115	430,940
-	2,790,460	19,781	2,810,241
<u>697,580</u>	<u>2,790,460</u>	<u>77,379</u>	<u>6,038,231</u>
-	-	-	1,259,982
-	-	-	435,455
203,893	-	1,752	205,763
<u>203,893</u>	<u>-</u>	<u>1,752</u>	<u>1,901,200</u>
-	-	-	11,975
-	-	-	3,522,860
-	-	546,857	546,857
-	-	243,446	243,446
-	-	342,650	342,650
-	-	67,865	67,865
-	-	36,163	36,163
-	-	-	603,107
-	-	-	1,249,342
(301,538)	-	(3,509)	14,889,533
<u>(301,538)</u>	<u>-</u>	<u>1,233,472</u>	<u>21,513,798</u>
\$ <u>599,935</u>	\$ <u>2,790,460</u>	\$ <u>1,312,603</u>	

46,119,580

(3,513,604)

1,901,200

(276,148)

\$ 65,744,826

GRIMES COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>
REVENUES			
Taxes:			
Property	\$ 18,130,961	\$ 219,968	\$ -
Sales	1,845,763	-	-
Payment in lieu of taxes	68,236	-	-
Intergovernmental	614,068	191,163	-
Fees of office	913,886	6,200	-
Fines and forfeitures	142,774	44,340	-
Investment earnings	402,676	-	-
Charges for services	8,325	753,896	-
Hospital lease and rentals	647,791	-	-
Miscellaneous revenue	<u>579,232</u>	<u>40,233</u>	<u>-</u>
Total revenues	<u>23,353,712</u>	<u>1,255,800</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	4,243,321	-	-
Public facilities	641,890	-	-
Judicial	1,886,626	-	600
Public safety	5,009,084	-	-
Health and welfare	420,257	-	-
Public transportation	341,994	5,596,853	-
Legal	1,098,201	-	-
Debt service:			
Principal	-	229,356	-
Interest and other	-	8,729	-
Capital outlay	<u>497,254</u>	<u>1,417,926</u>	<u>6,746,348</u>
Total expenditures	<u>14,138,627</u>	<u>7,252,864</u>	<u>6,746,948</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,215,085</u>	<u>(5,997,064)</u>	<u>(6,746,948)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	31,848	6,552,665	96,807
Transfers out	(7,078,722)	-	-
Sale of capital assets	8,438	17,426	-
Insurance recoveries	<u>43,700</u>	<u>2,128</u>	<u>-</u>
Total other financing sources and uses	<u>(6,994,736)</u>	<u>6,572,219</u>	<u>96,807</u>
NET CHANGE IN FUND BALANCES	<u>2,220,349</u>	<u>575,155</u>	<u>(6,650,141)</u>
FUND BALANCES, BEGINNING	<u>15,514,434</u>	<u>2,947,705</u>	<u>5,974,362</u>
FUND BALANCES, ENDING	\$ <u>17,734,783</u>	\$ <u>3,522,860</u>	\$ <u>(675,779)</u>

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

CDBG Disaster & CRF 2020 Grants Fund	American Rescue Plan	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 18,350,929
-	-	-	1,845,763
-	-	-	68,236
2,476,493	14,341	450,225	3,746,290
-	-	323,051	1,243,137
-	-	169,554	356,668
-	-	-	402,676
-	-	509	762,730
-	-	-	647,791
<u>11,960</u>	<u>-</u>	<u>1,849</u>	<u>633,274</u>
<u>2,488,453</u>	<u>14,341</u>	<u>945,188</u>	<u>28,057,494</u>
-	-	269,153	4,512,474
-	-	278,054	919,944
-	-	114,224	2,001,450
-	-	334,651	5,343,735
-	-	7,007	427,264
2,154,282	14,341	-	8,107,470
-	-	9,747	1,107,948
-	-	-	229,356
-	-	-	8,729
-	-	<u>156,857</u>	<u>8,818,385</u>
<u>2,154,282</u>	<u>14,341</u>	<u>1,169,693</u>	<u>31,476,755</u>
<u>334,171</u>	<u>-</u>	<u>(224,505)</u>	<u>(3,419,261)</u>
-	-	492,436	7,173,756
-	-	(95,034)	(7,173,756)
-	-	-	25,864
-	-	<u>21,040</u>	<u>66,868</u>
-	-	<u>418,442</u>	<u>92,732</u>
<u>334,171</u>	<u>-</u>	<u>193,937</u>	<u>(3,326,529)</u>
<u>(635,709)</u>	<u>-</u>	<u>1,039,535</u>	<u>24,840,327</u>
<u>\$(301,538)</u>	<u>\$ -</u>	<u>\$ 1,233,472</u>	<u>\$ 21,513,798</u>

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net change in fund balances - total governmental funds: \$(3,326,529)

Amounts reported for governmental activities in the Statement of Activities are

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

Capital outlay 9,023,925
Depreciation (2,563,163)

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.

(114,143)

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 (11,708)
Court fines (9,693)
Grants (696,585)

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

Principal payment 229,356

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 51,046
Other postemployment benefits obligation cost (383,925)
Compensated absences (28,557)

Change in net position of governmental activities \$ 2,170,024

GRIMES COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2021

	<u>Private Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and investments	\$ 4,556,660	\$ 2,028,009
Accounts receivable	<u>-</u>	<u>35,719</u>
Total assets	<u>4,556,660</u>	<u>2,063,728</u>
LIABILITIES		
Due to other governments	<u>-</u>	<u>54,242</u>
Total liabilities	<u>-</u>	<u>54,242</u>
NET POSITION		
Restricted for individuals, organizations, and other governments	\$ <u>4,556,660</u>	\$ <u>2,009,486</u>
Total net position	<u>\$ 4,556,660</u>	<u>\$ 2,009,486</u>

GRIMES COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Private Purpose Trust Funds	Custodial Funds
	<u> </u>	<u> </u>
ADDITIONS		
Collections from judgements	\$ 482,571	\$ 16,241
Taxes and fees collected on behalf of other governments	-	10,094,485
Receipts for tax sales	-	333,250
Contributions from other governments	-	203,412
Deposits received	-	666,346
Bonds received	-	11,293
Interest earnings	1,845	15,816
Miscellaneous	-	446
	<u> </u>	<u> </u>
Total additions	<u>484,416</u>	<u>11,341,289</u>
DEDUCTIONS		
Disbursements to beneficiaries	513,224	522,492
Payments from tax sales	-	94,086
Deposits returned	-	104,380
Bonds refunded	-	8,751
Disbursements on behalf of other governments	-	280,769
Taxes and fees disbursed to other governments	-	9,998,495
	<u> </u>	<u> </u>
Total deductions	<u>513,224</u>	<u>11,008,973</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>(28,808)</u>	<u>332,316</u>
NET POSITION, BEGINNING	-	-
PRIOR PERIOD ADJUSTMENT	<u>4,585,468</u>	<u>1,677,170</u>
NET POSITION, BEGINNING AS RESTATED	<u>4,585,468</u>	<u>1,677,170</u>
NET POSITION, ENDING	\$ <u>4,556,660</u>	\$ <u>2,009,486</u>

GRIMES COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

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

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

Additionally, the County reports the following fiduciary fund types:

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

The County reports fiduciary funds under the accrual basis of accounting and the economic resources measurement focus. A statement of fiduciary net position and statement of changes in fiduciary net position are presented within the basic financial statements.

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

Receivables and Payables

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

Property Taxes

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

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

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

Prepaid Items

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

Capital Assets

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

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

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

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

Deferred Outflows/Inflows of Resources

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

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

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

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

- Changes in actuarial assumptions – The changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Compensated Employee Absences

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

Long-term Obligations

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

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

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

Pensions

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

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.

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: Graffiti Eradication, Pretrial Intervention, Election Services Contract, District Attorney Special, Voter Registration, County Specialty Court, Court Digital & Record Preservation, County Record Management and Preservation, Court Initiated Guardianship, Texas Bar Historical Foundation, CDBG Disaster & CRF 2020 Grants, and American Rescue Plan Funds.

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

Fund	Function/Department	Amount
General Fund	Constable, precinct 2	\$ 1,266
	Fire protection	621
	Juvenile board	140
	Indigent health care	414
	District attorney	3,511
	Indigent coordinator	21,208
Records Management 72nd Legislature Fund	General government	29,230
Law Library Fund	Judicial	247
JP Technology Fund	Judicial	5,225
Fairgrounds Fund	Public facilities	1,333
School Resource Officer Fund	Public Safety	1,710

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

Deficit Fund Balance

As of year-end, the Capital Projects Fund, Fairgrounds Fund, Court Reporter Fund, VINE Grant Fund, Court Reporter Fund, Victim of Crimes Fund and CDBG Disaster & CRF 2020 Grants Fund had deficit fund balances of \$675,779, \$85, \$1,672, \$1,752, and \$301,538, respectively. The deficit in the Capital Projects Fund is expected to be funded by transfers from the General Fund, and all other deficit fund balances are expected to be funded by future intergovernmental revenues.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits

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

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

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of September 30, 2021, pledged securities that are in the County's name and FDIC insurance exceeded bank balances.

B. Receivables

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

	General	Nonmajor Governmental	Total
Taxes	\$ 2,238,500	\$ -	\$ 2,238,500
Court fines	2,177,276	-	2,177,276
Other	11,320	4,980	16,300
Gross receivables	4,427,096	4,980	4,432,076
Allowance for uncollectible	(2,484,179)	-	(2,484,179)
Net receivables	\$ 1,942,917	\$ 4,980	\$ 1,947,897

C. Capital Assets

Capital assets activity for the year ended September 30, 2021, was as follows:

	Balance Beginning	Increases	Decreases	Adjustments	Balance Ending
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 464,540	\$ 24,290	\$ -	\$ -	\$ 488,830
Perpetual rights-of-way	-	115,867	-	5,544,080	5,659,947
Construction in progress	4,156,651	6,772,036	(476,015)	-	10,452,672
Total capital assets not being depreciated	4,621,191	6,912,193	(476,015)	5,544,080	16,601,449
Capital assets being depreciated:					
Buildings and improvements	12,112,206	51,734	476,015	-	12,639,955
Machinery and equipment	10,602,382	1,109,530	(251,176)	20,707	11,481,443
Infrastructure	42,097,363	950,468	(103,652)	(4,988,537)	37,955,642
Total capital assets being depreciated	64,811,951	2,111,732	121,187	(4,967,830)	62,077,040
Less: accumulated depreciation for:					
Buildings and improvements	(9,439,828)	(307,785)	-	-	(9,747,613)
Machinery and equipment	(6,689,291)	(988,699)	188,517	26,387	(7,463,086)
Infrastructure	(16,482,528)	(1,266,679)	52,168	2,348,829	(15,348,210)
Total accumulated depreciation	(32,611,647)	(2,563,163)	240,685	2,375,216	(32,558,909)
Total capital assets being depreciated, net	32,200,304	(451,431)	361,872	(2,592,614)	29,518,131
Governmental activities, capital assets, net	\$ 36,821,495	\$ 6,460,762	\$ (114,143)	\$ 2,951,466	\$ 46,119,580

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

General government	\$ 131,467
Public facilities	75,473
Judicial	110,379
Public safety	442,547
Public transportation	1,801,898
Legal	1,399
Total depreciation expense - governmental activities	\$ 2,563,163

D. Long-term Debt

Changes in the County's long-term liabilities for the year ended September 30, 2021, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Capitalized lease obligations	\$ 229,356	\$ -	\$ 229,356	\$ -	\$ -
Compensated absences	247,591	310,641	282,084	276,148	69,037
Total governmental activities	\$ 476,947	\$ 310,641	\$ 511,440	\$ 276,148	\$ 69,037

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

The County has entered into lease agreements (direct borrowings) as lessee for financing the acquisition of various pieces of equipment. These leases qualify as capital leases and, therefore, were recorded at the present value of the future minimum lease payments as of the date of their inception. The County's direct borrowings (capital leases) are secured with equipment as collateral. These leases were paid off during 2021 and all liens on the equipment have been satisfied.

E. Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2021, is as follows:

Receivable Fund	Payable Fund	Amounts
General	CDBG Disaster	\$ 423,825
General	Nonmajor Governmental	7,115
		\$ 430,940

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

F. Interfund Transfers

The composition of interfund transfers for the year ended September 30, 2021, is as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amounts</u>
Road & Bridge	General	6,552,665
Capital projects	General	33,621
Capital projects	Nonmajor Governmental	63,186
Nonmajor Governmental	General	492,436
General	Nonmajor Governmental	<u>31,848</u>
Total		<u>\$ 7,173,756</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, 2021.

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, 2021, 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 2021, the County rebated \$25,223 in property taxes.

D. Defined Benefit Pension Plan

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

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

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

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

Employees covered by benefit terms. At the December 31, 2020, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	104
Inactive employees entitled to but not yet receiving benefits	128
Active employees	<u>201</u>
	<u><u>433</u></u>

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

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 7.84% and 8.15% in calendar years 2020 and 2021, respectively. The County’s contributions to TCDRS for the year ended September 30, 2021, were \$678,376, and were equal to the required contributions.

Net Pension Liability. The County’s Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. This liability is generally liquidated by the General and Road and Bridge Funds.

Actuarial Assumptions. The Total Pension Liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.0% per year
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

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

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

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

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

The long-term expected rate of return on pension plan investments is 7.6%. The pension plan’s policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2021 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 2021. 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%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00%	-0.09%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.70%

⁽¹⁾ Target asset allocation adopted at the March 2021 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.0%, per Cliffwater's 2021 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 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance at 12/31/2019	\$ 27,820,336	\$ 27,733,112	87,224
Changes for the year:			
Service cost	1,001,984	-	1,001,984
Interest on total pension liability ⁽¹⁾	2,285,425	-	2,285,425
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	3,243	-	3,243
Effect of assumptions changes or inputs	1,843,973	-	1,843,973
Refund of contributions	(53,216)	(53,216)	-
Benefit payments	(1,185,289)	(1,185,289)	-
Administrative expenses	-	(22,357)	22,357
Member contributions	-	561,302	(561,302)
Net investment income	-	2,864,969	(2,864,969)
Employer contributions	-	653,517	(653,517)
Other ⁽²⁾	-	2,257	(2,257)
Balance at 12/31/2020	<u>\$ 31,716,456</u>	<u>\$ 30,554,295</u>	<u>\$ 1,162,161</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 7.6%, 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 (6.6%) or 1-percentage-point higher (8.6%) than the current rate:

	1% Decrease 6.60%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$ 35,993,867	\$ 31,716,457	\$ 28,160,730
Fiduciary net position	<u>30,554,296</u>	<u>30,554,296</u>	<u>30,554,296</u>
Net pension liability/(asset)	<u>\$ 5,439,571</u>	<u>\$ 1,162,161</u>	<u>\$ (2,393,566)</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, 2021, the County recognized pension expense of \$627,133.

As of September 30, 2021, 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	\$ 16,957	\$ 89,214
Changes in actuarial assumptions	1,412,550	-
Difference between projected and actual investment earnings	-	999,813
Contributions subsequent to the measurement date	<u>500,001</u>	<u>-</u>
Total	<u>\$ 1,929,508</u>	<u>\$ 1,089,027</u>

The \$500,001 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset for the year ending September 30, 2022. 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,	
2022	\$ 94,476
2023	430,936
2024	(60,865)
2024	(124,067)

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

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

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

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

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

Inactive employees receiving benefits	83
Inactive employees entitled to but not yet receiving benefits	40
Active employees	<u>201</u>
	<u><u>324</u></u>

Contributions. The County contributes to the GTLF at a contractually required rate as determined by an annual actuarial valuation, which was 0.44% and 0.43% for calendar year 2021 and 2020, respectively, of which 0.19% and 0.18%, respectively, represented the retiree-only portion for each year, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the GTLF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees’ entire careers. The County’s contributions to the GTLF for the year ended September 30, 2021, was \$36,208, representing contributions for both active and retiree coverage, which equaled the required contributions.

Total OPEB Liability. The County’s Total OPEB Liability (TOL) was measured as of December 31, 2020 as determined by an actuarial valuation as of that date.

Actuarial Assumptions. The Total OPEB Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Investment rate of return (discount rate)	2.12%
Actuarial cost method	Entry age normal

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

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

All actuarial assumptions and methods that determined the Total OPEB Liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 75.

Discount Rate. A single discount rate of 2.12% 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, 2020.

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 <u>(1.12%)</u>	Current Discount Rate <u>(2.12%)</u>	1% Increase in Discount Rate <u>(3.12%)</u>
Total OPEB Liability	\$ 673,194	\$ 557,081	\$ 468,847

OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEBs. As of September 30, 2021, the County reported a liability of \$557,081 for its Total OPEB Liability. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019. This liability is generally liquidated by the General and Road and Bridge Funds. For the year ended September 30, 2021, the County recognized OPEB expense of \$58,435. 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, 2019	\$ 477,860
Changes for the year:	
Service cost	24,403
Interest on total OPEB liability ⁽¹⁾	13,566
Effect of economic/demographic gains or losses	(1,737)
Effect of assumption changes or inputs ⁽²⁾	57,422
Benefit payments	(14,433)
Balance at December 31, 2020	<u>\$ 557,081</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, 2021, 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
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ -	\$ 6,216
Change of assumptions	112,166	19,550
Contributions subsequent to the measurement date	<u>11,571</u>	<u>-</u>
Totals	<u>\$ 123,737</u>	<u>\$ 25,766</u>

\$11,571 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, 2022. Other amounts of the reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended September 30,	
2022	\$ 20,466
2023	20,466
2024	19,443
2025	26,025

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, 2021, were \$23,620, which equal benefit payments for retirees.

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

Inactive employees or beneficiaries currently receiving benefits	21
Inactive employees entitled to, but not yet received benefits	-
Active members	<u>163</u>
Total	<u>184</u>

Actuarial Methods and Assumptions. Significant methods and assumptions were as follows:

Actuarial cost method	Individual Entry Age - Level Percentage of Projected Salary
Inflation rate	3.00%
Salary increases	3.50%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	RP-2014 Total Table with Projection MP-2019
Health care cost trend rates	Level 4.50%
Participation rates	It was assumed that 100% of retirees who are eligible for the County subsidy and 65% of those who are not eligible for the County subsidy would choose to receive health care benefits through the County.
Discount rate	2.25% as of September 30, 2020 and 2021

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

A Single Discount Rate of 2.25% was used to measure the total OPEB liability. This Single Discount Rate was based on the municipal bond rates as of the measurement date. The source of the municipal bond rate was Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of September 30, 2021.

Changes in the Total OPEB Liability. The County's total OPEB liability of \$2,950,353 was measured as of September 30, 2021 and was rolled forward from an actuarial valuation as of September 30, 2020. This liability is generally liquidated by the General and Road and Bridge Funds.

	Total OPEB Liability
Balance at 10/01/2020	\$ 2,656,392
Changes for the year:	
Service cost	252,399
Interest on the total liability	65,182
Difference between expected and actual experience	-
Changes in assumptions and other inputs	-
Benefit payments	(23,620)
Net changes	293,961
Balance at 09/30/2021	\$ 2,950,353

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
County's total OPEB liability	\$ 3,560,825	\$ 2,950,353	\$ 2,475,130

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

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
County's total OPEB liability	\$ 2,369,639	\$ 2,950,353	\$ 3,741,782

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB. For the year ended September 30, 2021, the County recognized OPEB expense of \$364,416.

As of September 30, 2021, 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	\$ 55,593	\$ -
Changes in actuarial assumptions	<u>345,772</u>	<u>183,826</u>
Total	<u>\$ 401,365</u>	<u>\$ 183,826</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,		
2022	\$	47,035
2023		47,035
2024		47,035
2025		47,035
2026		44,947
Thereafter	(	15,548)

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	\$ 58,435	\$ 123,737	\$ 25,766	\$ 557,081	\$ 14,433
Retiree Health Insurance	<u>364,416</u>	<u>401,365</u>	<u>183,826</u>	<u>2,950,353</u>	<u>23,620</u>
Total governmental activities	<u>\$ 422,851</u>	<u>\$ 525,102</u>	<u>\$ 209,592</u>	<u>\$ 3,507,434</u>	<u>\$ 38,053</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. Prior Period Adjustment

In the implementation of GASB Statement No. 84 relating to the presentation of fiduciary activities, the County adjusted the beginning net position of the fiduciary funds. The beginning balance of the private-purpose trust funds and custodial funds were established to be \$4,585,468 and \$1,677,170 respectively, being presented as prior period adjustments in the Statement of Changes in Fiduciary Net Position.

Additionally, the County determined that certain perpetual rights-of-way obtained for county roads in prior years had not been recorded, and that certain rights-of-way being depreciated were actually perpetual in nature and should not be depreciated. These adjustments to capital assets resulted in a prior period adjustment of \$2,951,466 in the government-wide Statement of Activities.

I. New Accounting Principles

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

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

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This statement will become effective for the County in fiscal year 2023.

Statement No. 96, *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This statement will become effective for the County in fiscal year 2023.

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**REQUIRED
SUPPLEMENTARY INFORMATION**

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GRIMES COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 17,721,133	\$ 17,721,133	\$ 18,130,961	\$ 409,828
Sales	1,647,371	1,647,371	1,845,763	198,392
Payment in lieu of taxes	77,190	77,190	68,236	(8,954)
Intergovernmental	582,170	582,170	614,068	31,898
Fees of office	811,234	811,234	913,886	102,652
Fines and forfeitures	255,438	255,438	142,774	(112,664)
Investment earnings	264,000	264,000	402,676	138,676
Charges for services	11,775	11,775	8,325	(3,450)
Hospital lease and rentals	598,256	598,256	647,791	49,535
Miscellaneous revenue	<u>329,571</u>	<u>359,055</u>	<u>579,232</u>	<u>220,177</u>
Total revenues	<u>22,298,138</u>	<u>22,327,622</u>	<u>23,353,712</u>	<u>1,026,090</u>
EXPENDITURES				
Current:				
General government:				
County judge	190,187	189,493	187,856	1,637
County clerk	405,224	405,827	399,553	6,274
County coordinator	103,874	103,874	99,233	4,641
Human resources department	119,877	120,322	106,070	14,252
Tax assessor and collector	306,104	306,104	295,496	10,608
County auditor	394,943	394,540	378,805	15,735
County treasurer	191,733	191,733	182,735	8,998
Tax appraisal district	479,656	479,656	473,528	6,128
Voters registration	239,659	243,660	176,681	66,979
IT department	623,590	630,587	547,910	82,677
Nondepartmental	<u>1,477,090</u>	<u>1,475,670</u>	<u>1,395,454</u>	<u>80,216</u>
Total general government	<u>4,531,937</u>	<u>4,541,466</u>	<u>4,243,321</u>	<u>298,145</u>
Public facilities:				
Historical courthouse	381,368	381,368	242,306	139,062
Building maintenance	<u>563,712</u>	<u>593,713</u>	<u>399,584</u>	<u>194,129</u>
Total public facilities	<u>945,080</u>	<u>975,081</u>	<u>641,890</u>	<u>333,191</u>
Judicial:				
District court	210,720	211,070	151,551	59,519
County court at law	368,902	368,552	344,672	23,880
Judicial	283,119	282,521	126,117	156,404
Justice of the peace, precinct 1	174,336	174,336	172,377	1,959
Justice of the peace, precinct 2	174,151	174,151	170,992	3,159
Justice of the peace, precinct 3	225,567	225,567	205,232	20,335
Constable, precinct 1	78,736	78,736	77,717	1,019
Constable, precinct 2	178,946	180,687	181,953	(1,266)
Constable, precinct 3	102,966	102,967	98,966	4,001
District clerk	<u>364,674</u>	<u>365,122</u>	<u>357,049</u>	<u>8,073</u>
Total judicial	<u>2,162,117</u>	<u>2,163,709</u>	<u>1,886,626</u>	<u>277,083</u>

GRIMES COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget - Positive (Negative)
EXPENDITURES				
Public safety:				
Adult probation	\$ 39,310	\$ 39,791	\$ 33,651	\$ 6,140
Fire protection	413,241	413,241	413,862	(621)
Juvenile board	6,654	6,654	6,794	(140)
Juvenile	161,902	161,902	161,902	-
County sheriff	2,343,441	2,304,099	2,186,684	117,415
Jail	2,065,335	2,083,723	1,898,685	185,038
Department of public safety	1,000	1,019	1,019	-
Emergency management	173,950	173,158	151,793	21,365
Crime victims assistance	110,821	172,808	154,694	18,114
Total public safety	<u>5,315,654</u>	<u>5,356,395</u>	<u>5,009,084</u>	<u>347,311</u>
Health and welfare:				
Veterans service officer	20,031	20,030	19,222	808
Agriculture extension service	94,035	94,034	83,986	10,048
Indigent health care	48,500	48,500	48,914	(414)
Health resource center	52,366	52,366	38,625	13,741
Garbage	240,818	240,817	229,510	11,307
Total health and welfare	<u>455,750</u>	<u>455,747</u>	<u>420,257</u>	<u>35,490</u>
Public transportation:				
Commissioner- precinct 1	80,029	80,029	79,188	841
Commissioner- precinct 2	80,229	80,236	80,235	1
Commissioner- precinct 3	107,928	107,928	103,462	4,466
Commissioner- precinct 4	80,429	80,429	79,109	1,320
Total public transportation	<u>348,615</u>	<u>348,622</u>	<u>341,994</u>	<u>6,628</u>
Legal:				
District attorney	651,214	732,796	736,307	(3,511)
County attorney	251,464	251,464	236,686	14,778
Indigent coordinator	104,000	104,000	125,208	(21,208)
Total legal	<u>1,006,678</u>	<u>1,088,260</u>	<u>1,098,201</u>	<u>(9,941)</u>
Capital outlay	<u>573,457</u>	<u>693,512</u>	<u>497,254</u>	<u>196,258</u>
Total capital outlay	<u>573,457</u>	<u>693,512</u>	<u>497,254</u>	<u>196,258</u>
Total expenditures	<u>15,339,288</u>	<u>15,622,792</u>	<u>14,138,627</u>	<u>1,484,165</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,958,850</u>	<u>6,704,830</u>	<u>9,215,085</u>	<u>2,510,255</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ 31,848	\$ 31,848
Transfers out	(7,047,447)	(7,061,968)	(7,078,722)	(16,754)
Proceeds from sale of capital assets	-	8,393	8,438	45
Insurance recoveries	-	-	43,700	43,700
Total other financing sources (uses)	<u>(7,047,447)</u>	<u>(7,053,575)</u>	<u>(6,994,736)</u>	<u>58,839</u>
NET CHANGE IN FUND BALANCES	<u>(88,597)</u>	<u>(348,745)</u>	<u>2,220,349</u>	<u>2,569,094</u>
FUND BALANCES, BEGINNING	<u>15,514,434</u>	<u>15,514,434</u>	<u>15,514,434</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 15,425,837</u>	<u>\$ 15,165,689</u>	<u>\$ 17,734,783</u>	<u>\$ 2,569,094</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ 219,968	\$ 219,968
Intergovernmental	-	174,623	191,163	16,540
Fees of office	2,800	5,800	6,200	400
Fines and forfeitures	44,919	44,919	44,340	(579)
Charges for services	660,964	660,964	753,896	92,932
Miscellaneous revenue	<u>5,000</u>	<u>27,694</u>	<u>40,233</u>	<u>12,539</u>
Total revenues	<u>713,683</u>	<u>914,000</u>	<u>1,255,800</u>	<u>341,800</u>
EXPENDITURES				
Current:				
Public transportation				
Road and bridge	6,112,445	6,315,557	5,596,853	718,704
Debt service:				
Principal	230,412	230,412	229,356	1,056
Interest and other charges	8,729	8,729	8,729	-
Capital outlay	<u>1,669,706</u>	<u>1,738,966</u>	<u>1,417,926</u>	<u>321,040</u>
Total expenditures	<u>8,021,292</u>	<u>8,293,664</u>	<u>7,252,864</u>	<u>1,040,800</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,307,609)</u>	<u>(7,379,664)</u>	<u>(5,997,064)</u>	<u>1,382,600</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	6,548,903	6,548,903	6,552,665	3,762
Proceeds from sale of capital assets	-	17,426	17,426	-
Insurance recoveries	-	-	2,128	2,128
Total other financing sources (uses)	<u>6,548,903</u>	<u>6,566,329</u>	<u>6,572,219</u>	<u>5,890</u>
NET CHANGE IN FUND BALANCE	<u>(758,706)</u>	<u>(813,335)</u>	<u>575,155</u>	<u>1,388,490</u>
FUND BALANCE, BEGINNING	<u>2,947,705</u>	<u>2,947,705</u>	<u>2,947,705</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,188,999</u>	<u>\$ 2,134,370</u>	<u>\$ 3,522,860</u>	<u>\$ 1,388,490</u>

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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

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

	2016	2017	2018	2019	2020
\$	838,137	\$ 880,013	\$ 872,093	\$ 991,800	\$ 1,001,984
	1,694,121	1,862,476	1,986,400	2,128,680	2,285,425
	-	-	-	-	-
	-	147,852	-	-	1,843,973
(	16,724)	(310,754)	(108,254)	29,050	3,243
(	755,066)	(1,063,282)	(1,019,339)	(1,211,206)	(1,238,505)
	1,760,468	1,516,305	1,730,900	1,938,324	3,896,120
	<u>20,874,339</u>	<u>22,634,807</u>	<u>24,151,112</u>	<u>25,882,012</u>	<u>27,820,336</u>
\$	<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>
\$	542,372	\$ 538,159	\$ 588,587	\$ 600,136	\$ 653,517
	467,562	467,964	509,929	535,954	561,302
	1,438,694	3,104,387	(452,060)	3,925,375	2,864,969
(	755,066)	(1,063,282)	(1,019,339)	(1,211,206)	(1,238,505)
(	15,723)	(16,163)	(19,199)	(21,134)	(22,357)
	<u>63,700</u>	(<u>918</u>)	(<u>9,680</u>)	<u>1,292</u>	<u>2,257</u>
	1,741,539	3,030,147	(401,762)	3,830,417	2,821,183
	<u>19,532,771</u>	<u>21,274,310</u>	<u>24,304,457</u>	<u>23,902,695</u>	<u>27,733,112</u>
	<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>1,360,497</u>	\$(<u>153,345</u>)	\$ <u>1,979,317</u>	\$ <u>87,224</u>	\$ <u>1,162,161</u>
	93.99%	100.63%	92.35%	99.69%	96.34%
\$	6,679,451	\$ 6,685,200	\$ 7,284,705	\$ 7,656,481	\$ 8,018,606
	20.37%	-2.29%	27.17%	1.14%	14.49%

GRIMES COUNTY, TEXAS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

<u>Fiscal Year Ended September 30</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2014	\$ 473,189	\$ 473,189	\$ -	\$ 5,910,702	8.0%
2015	490,310	490,310	-	5,946,907	8.2%
2016	516,579	516,579	-	6,336,081	8.2%
2017	529,735	529,735	-	6,565,458	8.1%
2018	574,986	574,986	-	7,084,179	8.1%
2019	600,860	600,860	-	7,587,443	7.9%
2020	638,681	638,681	-	7,915,826	8.1%
2021	678,376	678,376	-	8,278,799	8.2%

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

GRIMES COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule.

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

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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.

GRIMES COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	(28,180)	(32,307)	(49,701)	(23,620)
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.

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**COMBINING
STATEMENTS AND SCHEDULE**

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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.

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GRIMES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Special Revenue Funds			
	Jury	Records Management 72 Legislature	Records Management 73 Legislature	Judges Educational
ASSETS				
Cash and investments	\$ 320	\$ 261,504	\$ 28,419	\$ 1,012
Receivables, net:				
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Total assets	<u>320</u>	<u>261,504</u>	<u>28,419</u>	<u>1,012</u>
LIABILITIES				
Accounts payable	320	-	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>320</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Judicial	-	-	-	1,012
Public safety	-	-	-	-
Records management	-	261,504	28,419	-
Historical preservation	-	-	-	-
Election services	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>261,504</u>	<u>28,419</u>	<u>1,012</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 320</u>	<u>\$ 261,504</u>	<u>\$ 28,419</u>	<u>\$ 1,012</u>

Special Revenue Funds

Graffiti Eradication	Appellate Judicial System	County Court Technology	Law Library	District Court Technology	JP Technology	911 Addressing
\$ 200	\$ 49,015	\$ 3,080	\$ 109,523	\$ 28,781	\$ 10,162	\$ 28,520
-	-	-	-	-	-	-
<u>200</u>	<u>49,015</u>	<u>3,080</u>	<u>109,523</u>	<u>28,781</u>	<u>10,162</u>	<u>28,520</u>
-	-	-	330	-	-	1,427
-	-	-	-	-	-	2,160
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>330</u>	<u>-</u>	<u>-</u>	<u>3,587</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	49,015	3,080	109,193	28,781	10,162	24,933
200	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>200</u>	<u>49,015</u>	<u>3,080</u>	<u>109,193</u>	<u>28,781</u>	<u>10,162</u>	<u>24,933</u>
<u>\$ 200</u>	<u>\$ 49,015</u>	<u>\$ 3,080</u>	<u>\$ 109,523</u>	<u>\$ 28,781</u>	<u>\$ 10,162</u>	<u>\$ 28,520</u>

GRIMES COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	Special Revenue Funds			
	Truancy Prevention and Diversion	Fairgrounds	Pretrial Intervention	Court Reporter
ASSETS				
Cash and investments	\$ 18,250	\$ 33,585	\$ 6,100	\$ -
Receivables, net:				
Accounts	-	4,650	-	-
Due from other governments	-	-	-	-
Total assets	18,250	38,235	6,100	-
LIABILITIES				
Accounts payable	-	24,345	-	-
Accrued liabilities	-	4,194	-	-
Due to other funds	-	-	-	1,672
Unearned revenue	-	9,781	-	-
Total liabilities	-	38,320	-	1,672
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCES				
Restricted for:				
Judicial	-	-	6,100	-
Public safety	18,250	-	-	-
Records management	-	-	-	-
Historical preservation	-	-	-	-
Election services	-	-	-	-
Unassigned	-	(85)	-	(1,672)
Total fund balances	18,250	(85)	6,100	(1,672)
Total liabilities, deferred inflows of resources and fund balances	\$ 18,250	\$ 38,235	\$ 6,100	\$ -

Special Revenue Funds

Courthouse Security	LEOSE Education	Alternative Dispute Resolution	LEOSE Education Grant Constable 1	LEOSE Education Grant Constable 2	LEOSE Education Grant Constable 3	Records Management Vital Statistics
\$ 235,696	\$ 22,636	\$ 62,606	\$ 8,273	\$ 10,410	\$ 8,906	\$ 41,465
-	-	-	-	-	-	-
<u>235,696</u>	<u>22,636</u>	<u>62,606</u>	<u>8,273</u>	<u>10,410</u>	<u>8,906</u>	<u>41,465</u>
13	-	2,000	-	-	-	-
5,378	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,391</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
230,305	-	60,606	-	-	-	-
-	22,636	-	8,273	10,410	8,906	-
-	-	-	-	-	-	41,465
-	-	-	-	-	-	-
<u>230,305</u>	<u>22,636</u>	<u>60,606</u>	<u>8,273</u>	<u>10,410</u>	<u>8,906</u>	<u>41,465</u>
<u>\$ 235,696</u>	<u>\$ 22,636</u>	<u>\$ 62,606</u>	<u>\$ 8,273</u>	<u>\$ 10,410</u>	<u>\$ 8,906</u>	<u>\$ 41,465</u>

GRIMES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Special Revenue Funds			
	Election Services Contract	BVAA Senior Meals	District Attorney Special	School Resource Officers
ASSETS				
Cash and investments	\$ 36,236	\$ -	\$ 170,701	\$ 13,303
Receivables, net:				
Accounts	-	-	-	-
Due from other governments	-	4,336	-	-
Total assets	36,236	4,336	170,701	13,303
LIABILITIES				
Accounts payable	73	644	-	27
Accrued liabilities	-	-	-	9,536
Due to other funds	-	3,691	-	-
Unearned revenue	-	-	-	-
Total liabilities	73	4,335	-	9,563
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCES				
Restricted for:				
Judicial	-	-	-	-
Public safety	-	-	170,701	3,740
Records management	-	-	-	-
Historical preservation	-	-	-	-
Election services	36,163	-	-	-
Unassigned	-	-	-	-
Total fund balances	36,163	-	170,701	3,740
Total liabilities, deferred inflows of resources and fund balances	\$ 36,236	\$ 4,335	\$ 170,701	\$ 13,303

Special Revenue Funds

Victims of Crime	County Historical Commission	Voter Registration	VINE Grant	County Specialty Court	Court Digital & Record Preservation	County Record Management and Preservation
\$ -	\$ 67,887	\$ 14	\$ -	\$ 249	\$ 10,191	\$ 1,071
330	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,752</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>330</u>	<u>67,887</u>	<u>14</u>	<u>1,752</u>	<u>249</u>	<u>10,191</u>	<u>1,071</u>
-	22	14	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,752	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>22</u>	<u>14</u>	<u>1,752</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	1,752	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,752</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	249	-	-
330	-	-	-	-	-	-
-	-	-	-	-	10,191	1,071
-	67,865	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,752)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>330</u>	<u>67,865</u>	<u>-</u>	<u>(1,752)</u>	<u>249</u>	<u>10,191</u>	<u>1,071</u>
<u>\$ 330</u>	<u>\$ 67,887</u>	<u>\$ 14</u>	<u>\$ 1,752</u>	<u>\$ 249</u>	<u>\$ 10,191</u>	<u>\$ 1,071</u>

GRIMES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Court Initiated Guardianship	Texas Bar Historical Foundation	Bail Bond	
ASSETS				
Cash and investments	\$ 7,301	\$ 10,000	\$ 16,120	\$ 1,301,536
Receivables, net:				
Accounts	-	-	-	4,980
Due from other governments	-	-	-	6,088
Total assets	<u>7,301</u>	<u>10,000</u>	<u>16,120</u>	<u>1,312,604</u>
LIABILITIES				
Accounts payable	-	-	-	29,215
Accrued liabilities	-	-	-	21,268
Due to other funds	-	-	-	7,115
Unearned revenue	-	10,000	-	19,781
Total liabilities	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>77,379</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	-	-	1,752
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,752</u>
FUND BALANCES				
Restricted for:				
Judicial	7,301	-	16,120	546,857
Public safety	-	-	-	243,446
Records management	-	-	-	342,650
Historical preservation	-	-	-	67,865
Election services	-	-	-	36,163
Unassigned	-	-	-	(3,509)
Total fund balances	<u>7,301</u>	<u>-</u>	<u>16,120</u>	<u>1,233,472</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,301</u>	<u>\$ 10,000</u>	<u>\$ 16,120</u>	<u>\$ 1,312,603</u>

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GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds			
	Jury	Records Management 72 Legislature	Records Management 73 Legislature	Judges Educational
REVENUES				
Intergovernmental	\$ 4,420	\$ -	\$ -	\$ -
Fees of office	13	85,568	4,277	625
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>4,433</u>	<u>85,568</u>	<u>4,277</u>	<u>625</u>
EXPENDITURES				
Current:				
General government	5,585	74,230	-	-
Public facilities	-	-	-	-
Judicial	-	-	4,976	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Legal	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>5,585</u>	<u>74,230</u>	<u>4,976</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,152)</u>	<u>11,338</u>	<u>(699)</u>	<u>625</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	33,000	-	2,308	-
Transfers out	(31,848)	-	-	-
Insurance recoveries	-	-	-	-
Total other financing sources and uses	<u>1,152</u>	<u>-</u>	<u>2,308</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>11,338</u>	<u>1,609</u>	<u>625</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>250,166</u>	<u>26,810</u>	<u>387</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 261,504</u>	<u>\$ 28,419</u>	<u>\$ 1,012</u>

Special Revenue Funds

Graffiti Eradication	Appellate Judicial System	County Court Technology	Law Library	District Court Technology	JP Technology	911 Addressing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
150	2,115	320	14,805	3,473	1,549	810
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>150</u>	<u>2,115</u>	<u>320</u>	<u>14,805</u>	<u>3,473</u>	<u>1,549</u>	<u>20,810</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,723	-	-	-	10,350	-
-	-	-	-	-	-	86,408
-	-	-	-	-	-	-
-	-	-	9,747	-	-	-
-	-	-	-	-	-	545
<u>-</u>	<u>3,723</u>	<u>-</u>	<u>9,747</u>	<u>-</u>	<u>10,350</u>	<u>86,953</u>
<u>150</u>	<u>(1,608)</u>	<u>320</u>	<u>5,058</u>	<u>3,473</u>	<u>(8,801)</u>	<u>(66,143)</u>
-	-	-	-	-	-	73,552
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	73,552
<u>150</u>	<u>(1,608)</u>	<u>320</u>	<u>5,058</u>	<u>3,473</u>	<u>(8,801)</u>	<u>7,409</u>
<u>50</u>	<u>50,623</u>	<u>2,760</u>	<u>104,135</u>	<u>25,308</u>	<u>18,963</u>	<u>17,524</u>
<u>\$ 200</u>	<u>\$ 49,015</u>	<u>\$ 3,080</u>	<u>\$ 109,193</u>	<u>\$ 28,781</u>	<u>\$ 10,162</u>	<u>\$ 24,933</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds			
	Truancy Prevention and Diversion	Fairgrounds	Pretrial Intervention	Court Reporter
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Fees of office	-	40,644	1,500	4,023
Fines and forfeitures	18,250	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>18,250</u>	<u>40,644</u>	<u>1,500</u>	<u>4,023</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public facilities	-	278,054	-	-
Judicial	-	-	-	14,093
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Legal	-	-	-	-
Capital outlay	-	11,455	-	-
Total expenditures	<u>-</u>	<u>289,509</u>	<u>-</u>	<u>14,093</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>18,250</u>	<u>(248,865)</u>	<u>1,500</u>	<u>(10,070)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	218,916	-	-
Transfers out	-	-	-	-
Insurance recoveries	-	21,040	-	-
Total other financing sources and uses	<u>-</u>	<u>239,956</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>18,250</u>	<u>(8,909)</u>	<u>1,500</u>	<u>(10,070)</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>8,824</u>	<u>4,600</u>	<u>8,398</u>
FUND BALANCES, ENDING	<u>\$ 18,250</u>	<u>\$(85)</u>	<u>\$ 6,100</u>	<u>\$(1,672)</u>

Special Revenue Funds

Courthouse Security	LEOSE Education	Alternative Dispute Resolution	LEOSE Education Grant Constable 1	LEOSE Education Grant Constable 2	LEOSE Education Grant Constable 3	Records Management Vital Statistics
\$ -	\$ 3,651	\$ -	\$ 643	\$ 692	\$ 643	\$ -
13,178	-	785	-	-	-	90,456
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	200	-
<u>13,178</u>	<u>3,651</u>	<u>785</u>	<u>643</u>	<u>692</u>	<u>843</u>	<u>90,456</u>
-	-	-	-	-	-	53,991
-	-	-	-	-	-	-
69,082	-	12,000	-	-	-	-
-	2,570	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
268	-	-	-	-	-	-
<u>69,350</u>	<u>2,570</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,991</u>
(56,172)	1,081	(11,215)	643	692	843	36,465
110,835	-	-	-	-	-	-
(63,186)	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>47,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(8,523)	1,081	(11,215)	643	692	843	36,465
<u>238,828</u>	<u>21,555</u>	<u>71,821</u>	<u>7,630</u>	<u>9,718</u>	<u>8,063</u>	<u>5,000</u>
<u>\$ 230,305</u>	<u>\$ 22,636</u>	<u>\$ 60,606</u>	<u>\$ 8,273</u>	<u>\$ 10,410</u>	<u>\$ 8,906</u>	<u>\$ 41,465</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds			
	Election Services Contract	BVAA Senior Meals	District Attorney Special	School Resource Officer
REVENUES				
Intergovernmental	\$ 35,192	\$ 55,171	\$ -	\$ 151,895
Fees of office	-	-	-	-
Fines and forfeitures	-	-	149,704	-
Charges for services	509	-	-	-
Miscellaneous	-	577	-	-
Total revenues	35,701	55,748	149,704	151,895
EXPENDITURES				
Current:				
General government	31,490	64,838	-	-
Public facilities	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	71,623	174,050
Health and welfare	-	-	-	-
Legal	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	31,490	64,838	71,623	174,050
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,211	(9,090)	78,081	(22,155)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	9,090	-	20,446
Transfers out	-	-	-	-
Insurance recoveries	-	-	-	-
Total other financing sources and uses	-	9,090	-	20,446
NET CHANGE IN FUND BALANCES	4,211	-	78,081	(1,709)
FUND BALANCES, BEGINNING	31,952	-	92,620	5,449
FUND BALANCES, ENDING	\$ 36,163	\$ -	\$ 170,701	\$ 3,740

Special Revenue Funds

Victims of Crime	County Historical Commission	Voter Registration	VINE Grant	County Specialty Court	Court Digital & Record Preservation	County Record Management and Preservation
\$ 988	\$ -	\$ 171,675	\$ 5,255	\$ -	\$ -	\$ -
-	47,305	-	-	229	9,941	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,072	-	-	-	-	-
<u>988</u>	<u>48,377</u>	<u>171,675</u>	<u>5,255</u>	<u>229</u>	<u>9,941</u>	<u>-</u>
-	11,933	27,086	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,007	-	-	-
-	-	-	-	-	-	-
-	-	144,589	-	-	-	-
<u>-</u>	<u>11,933</u>	<u>171,675</u>	<u>7,007</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>988</u>	<u>36,444</u>	<u>-</u>	<u>(1,752)</u>	<u>229</u>	<u>9,941</u>	<u>-</u>
75	3,678	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>75</u>	<u>3,678</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,063</u>	<u>40,122</u>	<u>-</u>	<u>(1,752)</u>	<u>229</u>	<u>9,941</u>	<u>-</u>
<u>(733)</u>	<u>27,743</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>250</u>	<u>1,071</u>
<u>\$ 330</u>	<u>\$ 67,865</u>	<u>\$ -</u>	<u>\$ (1,752)</u>	<u>\$ 249</u>	<u>\$ 10,191</u>	<u>\$ 1,071</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Court Initiated Guardianship	Texas Bar Historical Foundation	Bail Bond	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 450,225
Fees of office	1,285	-	-	323,051
Fines and forfeitures	-	-	1,600	169,554
Charges for services	-	-	-	509
Miscellaneous	-	-	-	1,849
Total revenues	<u>1,285</u>	<u>-</u>	<u>1,600</u>	<u>945,188</u>
EXPENDITURES				
Current:				
General government	-	-	-	269,153
Public facilities	-	-	-	278,054
Judicial	-	-	-	114,224
Public safety	-	-	-	334,651
Health and welfare	-	-	-	7,007
Legal	-	-	-	9,747
Capital outlay	-	-	-	156,857
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,169,693</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,285</u>	<u>-</u>	<u>1,600</u>	<u>(224,505)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	6,016	-	14,520	492,436
Transfers out	-	-	-	(95,034)
Insurance recoveries	-	-	-	21,040
Total other financing sources and uses	<u>6,016</u>	<u>-</u>	<u>14,520</u>	<u>418,442</u>
NET CHANGE IN FUND BALANCES	<u>7,301</u>	<u>-</u>	<u>16,120</u>	<u>193,937</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,039,535</u>
FUND BALANCES, ENDING	<u>\$ 7,301</u>	<u>\$ -</u>	<u>\$ 16,120</u>	<u>\$ 1,233,472</u>

GRIMES COUNTY, TEXAS

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

RECORDS MANAGEMENT 72ND LEGISLATURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 67,875	\$ 67,875	\$ 85,568	\$ 17,693
Total revenues	<u>67,875</u>	<u>67,875</u>	<u>85,568</u>	<u>17,693</u>
EXPENDITURES				
Current:				
General government				
County clerk records management	<u>45,000</u>	<u>45,000</u>	<u>74,230</u>	<u>(29,230)</u>
Total expenditures	<u>45,000</u>	<u>45,000</u>	<u>74,230</u>	<u>(29,230)</u>
NET CHANGE IN FUND BALANCE	<u>22,875</u>	<u>22,875</u>	<u>11,338</u>	<u>(11,537)</u>
FUND BALANCE, BEGINNING	<u>250,166</u>	<u>250,166</u>	<u>250,166</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>273,041</u>	\$ <u>273,041</u>	\$ <u>261,504</u>	\$ <u>(11,537)</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, 2021

	<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	\$ 4,918	\$ 4,918	\$ 4,277	\$ (641)
Total revenues	<u>4,918</u>	<u>4,918</u>	<u>4,277</u>	<u>(641)</u>
EXPENDITURES				
Current:				
General government				
County clerk records management	<u>5,000</u>	<u>5,000</u>	<u>4,976</u>	<u>24</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>4,976</u>	<u>24</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(82)</u>	<u>(82)</u>	<u>(699)</u>	<u>(617)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>2,308</u>	<u>2,308</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>2,308</u>	<u>2,308</u>
NET CHANGE IN FUND BALANCES	<u>(82)</u>	<u>(82)</u>	<u>1,609</u>	<u>1,691</u>
FUND BALANCE, BEGINNING	<u>26,810</u>	<u>26,810</u>	<u>26,810</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 26,728</u>	<u>\$ 26,728</u>	<u>\$ 28,419</u>	<u>\$ 1,691</u>

GRIMES COUNTY, TEXAS

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

JUDGES EDUCATIONAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>258</u>	\$ <u>258</u>	\$ <u>625</u>	\$ <u>367</u>
Total revenues	<u>258</u>	<u>258</u>	<u>625</u>	<u>367</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>258</u>	<u>258</u>	<u>625</u>	<u>367</u>
FUND BALANCE, BEGINNING	<u>387</u>	<u>387</u>	<u>387</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>645</u>	\$ <u>645</u>	\$ <u>1,012</u>	\$ <u>367</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 1,951	\$ 1,951	\$ 2,115	\$ 164
Total revenues	<u>1,951</u>	<u>1,951</u>	<u>2,115</u>	<u>164</u>
EXPENDITURES				
Current:				
Judicial				
Appellate judge system	<u>4,000</u>	<u>4,000</u>	<u>3,723</u>	<u>277</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>3,723</u>	<u>277</u>
NET CHANGE IN FUND BALANCE	<u>(2,049)</u>	<u>(2,049)</u>	<u>(1,608)</u>	<u>441</u>
FUND BALANCE, BEGINNING	<u>50,623</u>	<u>50,623</u>	<u>50,623</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>48,574</u>	\$ <u>48,574</u>	\$ <u>49,015</u>	\$ <u>441</u>

GRIMES COUNTY, TEXAS

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

COUNTY COURT TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>217</u>	\$ <u>217</u>	\$ <u>320</u>	\$ <u>103</u>
Total revenues	<u>217</u>	<u>217</u>	<u>320</u>	<u>103</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>217</u>	<u>217</u>	<u>320</u>	<u>103</u>
FUND BALANCE, BEGINNING	<u>2,760</u>	<u>2,760</u>	<u>2,760</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>2,977</u>	\$ <u>2,977</u>	\$ <u>3,080</u>	\$ <u>103</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, 2021

	<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	\$ 13,684	\$ 13,684	\$ 14,805	\$ 1,121
Total revenues	<u>13,684</u>	<u>13,684</u>	<u>14,805</u>	<u>1,121</u>
EXPENDITURES				
Current:				
Judicial				
Law library	<u>9,500</u>	<u>9,500</u>	<u>9,747</u>	<u>(247)</u>
Total expenditures	<u>9,500</u>	<u>9,500</u>	<u>9,747</u>	<u>(247)</u>
NET CHANGE IN FUND BALANCE	<u>4,184</u>	<u>4,184</u>	<u>5,058</u>	<u>874</u>
FUND BALANCE, BEGINNING	<u>104,135</u>	<u>104,135</u>	<u>104,135</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 108,319</u>	<u>\$ 108,319</u>	<u>\$ 109,193</u>	<u>\$ 874</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ 4,174	\$ 4,174	\$ 3,473	\$(701)
Total revenues	<u>4,174</u>	<u>4,174</u>	<u>3,473</u>	<u>(701)</u>
EXPENDITURES				
Capital outlay	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>21,000</u>
Total expenditures	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>21,000</u>
NET CHANGE IN FUND BALANCE	<u>(16,826)</u>	<u>(16,826)</u>	<u>3,473</u>	<u>20,299</u>
FUND BALANCE, BEGINNING	<u>25,308</u>	<u>25,308</u>	<u>25,308</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 8,482</u>	<u>\$ 8,482</u>	<u>\$ 28,781</u>	<u>\$ 20,299</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>7,776</u>	\$ <u>7,776</u>	\$ <u>1,549</u>	\$ <u>(6,227)</u>
Total revenues	<u>7,776</u>	<u>7,776</u>	<u>1,549</u>	<u>(6,227)</u>
EXPENDITURES				
Current:				
Judicial				
JP technology	<u>5,125</u>	<u>5,125</u>	<u>10,350</u>	<u>(5,225)</u>
Total expenditures	<u>5,125</u>	<u>5,125</u>	<u>10,350</u>	<u>(5,225)</u>
NET CHANGE IN FUND BALANCE	<u>2,651</u>	<u>2,651</u>	<u>(8,801)</u>	<u>(11,452)</u>
FUND BALANCE, BEGINNING	<u>18,963</u>	<u>18,963</u>	<u>18,963</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>21,614</u>	\$ <u>21,614</u>	\$ <u>10,162</u>	\$ <u>(11,452)</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Fees of office	<u>250</u>	<u>250</u>	<u>810</u>	<u>560</u>
Total revenues	<u>20,250</u>	<u>20,250</u>	<u>20,810</u>	<u>560</u>
EXPENDITURES				
Current:				
Public safety				
911 addressing	92,803	92,802	86,408	6,394
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>545</u>	<u>455</u>
Total expenditures	<u>93,803</u>	<u>93,802</u>	<u>86,953</u>	<u>6,849</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(73,553)</u>	<u>(73,552)</u>	<u>(66,143)</u>	<u>7,409</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>73,552</u>	<u>73,552</u>	<u>73,552</u>	<u>-</u>
Total other financing sources (uses)	<u>73,552</u>	<u>73,552</u>	<u>73,552</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(1)</u>	<u>-</u>	<u>7,409</u>	<u>7,409</u>
FUND BALANCE, BEGINNING	<u>17,524</u>	<u>17,524</u>	<u>17,524</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 17,523</u>	<u>\$ 17,524</u>	<u>\$ 24,933</u>	<u>\$ 7,409</u>

GRIMES COUNTY, TEXAS

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

FAIRGROUNDS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<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	\$ 38,715	\$ 48,765	\$ 40,644	\$ (8,121)
Total revenues	<u>38,715</u>	<u>48,765</u>	<u>40,644</u>	<u>(8,121)</u>
EXPENDITURES				
Current:				
Public facilities				
Fairgrounds	245,631	276,721	278,054	(1,333)
Capital outlay	<u>12,000</u>	<u>12,000</u>	<u>11,455</u>	<u>545</u>
Total expenditures	<u>257,631</u>	<u>288,721</u>	<u>289,509</u>	<u>(788)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(218,916)</u>	<u>(239,956)</u>	<u>(248,865)</u>	<u>(8,909)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	218,916	218,916	218,916	-
Insurance recoveries	<u>-</u>	<u>21,040</u>	<u>21,040</u>	<u>-</u>
Total other financing sources (uses)	<u>218,916</u>	<u>239,956</u>	<u>239,956</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(8,909)</u>	<u>(8,909)</u>
FUND BALANCE, BEGINNING	<u>8,824</u>	<u>8,824</u>	<u>8,824</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 8,824</u>	<u>\$ 8,824</u>	<u>\$ (85)</u>	<u>\$ (8,909)</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>4,568</u>	\$ <u>4,568</u>	\$ <u>4,023</u>	\$ <u>(545)</u>
Total revenues	<u>4,568</u>	<u>4,568</u>	<u>4,023</u>	<u>(545)</u>
EXPENDITURES				
Current:				
Judicial	<u>14,600</u>	<u>14,600</u>	<u>14,093</u>	<u>507</u>
Total expenditures	<u>14,600</u>	<u>14,600</u>	<u>14,093</u>	<u>507</u>
NET CHANGE IN FUND BALANCE	<u>(10,032)</u>	<u>(10,032)</u>	<u>(10,070)</u>	<u>(38)</u>
FUND BALANCE, BEGINNING	<u>8,398</u>	<u>8,398</u>	<u>8,398</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>(1,634)</u>	\$ <u>(1,634)</u>	\$ <u>(1,672)</u>	\$ <u>(38)</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ 14,801	\$ 14,801	\$ 13,178	\$ (1,623)
Total revenues	<u>14,801</u>	<u>14,801</u>	<u>13,178</u>	<u>(1,623)</u>
EXPENDITURES				
Current:				
Judicial				
County court	99,762	99,762	69,082	30,680
Capital outlay	<u>141,541</u>	<u>141,541</u>	<u>268</u>	<u>141,273</u>
Total expenditures	<u>241,303</u>	<u>241,303</u>	<u>69,350</u>	<u>171,953</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(226,502)</u>	<u>(226,502)</u>	<u>(56,172)</u>	<u>170,330</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	110,835	110,835	110,835	-
Transfers out	<u>-</u>	<u>(63,186)</u>	<u>(63,186)</u>	<u>-</u>
Total other financing sources (uses)	<u>110,835</u>	<u>47,649</u>	<u>47,649</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(115,667)</u>	<u>(178,853)</u>	<u>(8,523)</u>	<u>170,330</u>
FUND BALANCE, BEGINNING	<u>238,828</u>	<u>238,828</u>	<u>238,828</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 123,161</u>	<u>\$ 59,975</u>	<u>\$ 230,305</u>	<u>\$ 170,330</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ <u>3,900</u>	\$ <u>3,900</u>	\$ <u>3,651</u>	\$ <u>(249)</u>
Total revenues	<u>3,900</u>	<u>3,900</u>	<u>3,651</u>	<u>(249)</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>7,000</u>	<u>7,000</u>	<u>2,570</u>	<u>4,430</u>
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>2,570</u>	<u>4,430</u>
NET CHANGE IN FUND BALANCE	<u>(3,100)</u>	<u>(3,100)</u>	<u>1,081</u>	<u>4,181</u>
FUND BALANCE, BEGINNING	<u>21,555</u>	<u>21,555</u>	<u>21,555</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>18,455</u>	\$ <u>18,455</u>	\$ <u>22,636</u>	\$ <u>4,181</u>

GRIMES COUNTY, TEXAS

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

ALTERNATIVE DISPUTE RESOLUTION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>552</u>	\$ <u>552</u>	\$ <u>785</u>	\$ <u>233</u>
Total revenues	<u>552</u>	<u>552</u>	<u>785</u>	<u>233</u>
EXPENDITURES				
Current:				
Judicial	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(11,448)</u>	<u>(11,448)</u>	<u>(11,215)</u>	<u>233</u>
FUND BALANCE, BEGINNING	<u>71,821</u>	<u>71,821</u>	<u>71,821</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>60,373</u>	\$ <u>60,373</u>	\$ <u>60,606</u>	\$ <u>233</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ <u>685</u>	\$ <u>685</u>	\$ <u>643</u>	\$ <u>(42)</u>
Total revenues	<u>685</u>	<u>685</u>	<u>643</u>	<u>(42)</u>
EXPENDITURES				
Current:				
Judicial	<u>685</u>	<u>685</u>	<u>-</u>	<u>685</u>
Total expenditures	<u>685</u>	<u>685</u>	<u>-</u>	<u>685</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>643</u>	<u>643</u>
FUND BALANCE, BEGINNING	<u>7,630</u>	<u>7,630</u>	<u>7,630</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>7,630</u>	\$ <u>7,630</u>	\$ <u>8,273</u>	\$ <u>643</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ <u>795</u>	\$ <u>795</u>	\$ <u>692</u>	\$ <u>(103)</u>
Total revenues	<u>795</u>	<u>795</u>	<u>692</u>	<u>(103)</u>
EXPENDITURES				
Current:				
Judicial	<u>795</u>	<u>795</u>	<u>-</u>	<u>795</u>
Total expenditures	<u>795</u>	<u>795</u>	<u>-</u>	<u>795</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>692</u>	<u>692</u>
FUND BALANCE, BEGINNING	<u>9,718</u>	<u>9,718</u>	<u>9,718</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>9,718</u>	\$ <u>9,718</u>	\$ <u>10,410</u>	\$ <u>692</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 630	\$ 630	\$ 643	\$ 13
Intergovernmental	-	-	200	200
Total revenues	<u>630</u>	<u>630</u>	<u>843</u>	<u>213</u>
EXPENDITURES				
Current:				
Public safety				
LEOSE	<u>630</u>	<u>630</u>	<u>-</u>	<u>630</u>
Total expenditures	<u>630</u>	<u>630</u>	<u>-</u>	<u>630</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>843</u>	<u>843</u>
FUND BALANCE, BEGINNING	<u>8,063</u>	<u>8,063</u>	<u>8,063</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 8,063</u>	<u>\$ 8,063</u>	<u>\$ 8,906</u>	<u>\$ 843</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of office	\$ <u>66,786</u>	\$ <u>66,786</u>	\$ <u>90,456</u>	\$ <u>23,670</u>
Total revenues	<u>66,786</u>	<u>66,786</u>	<u>90,456</u>	<u>23,670</u>
EXPENDITURES				
Current:				
General Government	<u>-</u>	<u>60,000</u>	<u>53,991</u>	<u>6,009</u>
Total expenditures	<u>-</u>	<u>60,000</u>	<u>53,991</u>	<u>6,009</u>
NET CHANGE IN FUND BALANCE	<u>66,786</u>	<u>6,786</u>	<u>36,465</u>	<u>29,679</u>
FUND BALANCE, BEGINNING	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>71,786</u>	\$ <u>11,786</u>	\$ <u>41,465</u>	\$ <u>29,679</u>

GRIMES COUNTY, TEXAS

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

BVAA SENIOR MEALS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 80,739	\$ 80,739	\$ 55,171	(25,568)
Miscellaneous revenue	500	500	577	77
Total revenues	<u>81,239</u>	<u>81,239</u>	<u>55,748</u>	<u>(25,491)</u>
EXPENDITURES				
Current:				
General government	80,739	80,739	64,838	15,901
Total expenditures	<u>80,739</u>	<u>80,739</u>	<u>64,838</u>	<u>15,901</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>500</u>	<u>500</u>	<u>(9,090)</u>	<u>(9,590)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,889	2,889	9,090	6,201
Total other financing sources (uses)	<u>2,889</u>	<u>2,889</u>	<u>9,090</u>	<u>6,201</u>
NET CHANGE IN FUND BALANCE	<u>3,389</u>	<u>3,389</u>	<u>-</u>	<u>(3,389)</u>
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 3,389</u>	<u>\$ 3,389</u>	<u>\$ -</u>	<u>\$(3,389)</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 151,895	\$ 151,895	\$ 151,895	\$ -
Total revenues	<u>151,895</u>	<u>151,895</u>	<u>151,895</u>	<u>-</u>
EXPENDITURES				
Current:				
Public safety	<u>172,339</u>	<u>172,340</u>	<u>174,050</u>	<u>(1,710)</u>
Total expenditures	<u>172,339</u>	<u>172,340</u>	<u>174,050</u>	<u>(1,710)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(20,444)</u>	<u>(20,445)</u>	<u>(22,155)</u>	<u>(1,710)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>20,446</u>	<u>20,446</u>	<u>20,446</u>	<u>-</u>
Total other financing sources (uses)	<u>20,446</u>	<u>20,446</u>	<u>20,446</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>2</u>	<u>1</u>	<u>(1,709)</u>	<u>(1,710)</u>
FUND BALANCE, BEGINNING	<u>5,449</u>	<u>5,449</u>	<u>5,449</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 5,451</u>	<u>\$ 5,450</u>	<u>\$ 3,740</u>	<u>\$ (1,710)</u>

GRIMES COUNTY, TEXAS

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

COUNTY HISTORICAL COMMISSION

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of office	\$ -	\$ -	47,305	47,305
Miscellaneous	<u>300</u>	<u>300</u>	<u>1,072</u>	<u>772</u>
Total revenues	<u>300</u>	<u>300</u>	<u>48,377</u>	<u>48,077</u>
 EXPENDITURES				
Current:				
General government	<u>4,400</u>	<u>20,913</u>	<u>11,933</u>	<u>8,980</u>
Total expenditures	<u>4,400</u>	<u>20,913</u>	<u>11,933</u>	<u>8,980</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,100)</u>	<u>(20,613)</u>	<u>36,444</u>	<u>57,057</u>
 OTHER FINANCING SOURCES (USES)				
Transfers in	<u>3,678</u>	<u>3,678</u>	<u>3,678</u>	<u>-</u>
Total other financing sources (uses)	<u>3,678</u>	<u>3,678</u>	<u>3,678</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	<u>(422)</u>	<u>(16,935)</u>	<u>40,122</u>	<u>57,057</u>
 FUND BALANCE, BEGINNING	<u>27,743</u>	<u>27,743</u>	<u>27,743</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ 27,321</u>	<u>\$ 10,808</u>	<u>\$ 67,865</u>	<u>\$ 57,057</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ <u>7,055</u>	\$ <u>7,055</u>	\$ <u>5,255</u>	\$ <u>(1,800)</u>
Total revenues	<u>7,055</u>	<u>7,055</u>	<u>5,255</u>	<u>(1,800)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>7,055</u>	<u>7,055</u>	<u>7,007</u>	<u>48</u>
Total expenditures	<u>7,055</u>	<u>7,055</u>	<u>7,007</u>	<u>48</u>
NET CHANGE IN FUND BALANCE	-	-	(1,752)	(1,752)
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(1,752)</u>	\$ <u>(1,752)</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 159,500	\$ 159,500	988	(158,512)
Total revenues	<u>159,500</u>	<u>159,500</u>	<u>988</u>	<u>(158,512)</u>
EXPENDITURES				
Current:				
Public safety	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>159,500</u>	<u>159,500</u>	<u>988</u>	<u>(158,512)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,607	1,607	75	(1,532)
Total other financing sources (uses)	<u>1,607</u>	<u>1,607</u>	<u>75</u>	<u>(1,532)</u>
NET CHANGE IN FUND BALANCE	<u>161,107</u>	<u>161,107</u>	<u>1,063</u>	<u>(160,044)</u>
FUND BALANCE, BEGINNING	(733)	(733)	(733)	-
FUND BALANCE, ENDING	\$ <u>160,374</u>	\$ <u>160,374</u>	\$ <u>330</u>	\$ <u>(160,044)</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ -	\$ 1,600	1,600	-
Total revenues	-	1,600	1,600	-
EXPENDITURES				
Current:				
General government	-	1,600	-	1,600
Total expenditures	-	1,600	-	1,600
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	1,600	1,600
OTHER FINANCING SOURCES (USES)				
Transfers in	-	14,520	14,520	-
Total other financing sources (uses)	-	14,520	14,520	-
NET CHANGE IN FUND BALANCE	-	14,520	16,120	1,600
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ 14,520	\$ 16,120	\$ 1,600

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 – This fund is used to account for monies held on behalf of the State collected by the Justice of the Peace.

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

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

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

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

SEPTEMBER 30, 2021

	County Clerk Trust	District Clerk Trust	Total Private- Purpose Trust Funds
ASSETS			
Cash and investments	\$ <u>1,376,095</u>	\$ <u>3,180,565</u>	\$ <u>4,556,660</u>
Total assets	<u>1,376,095</u>	<u>3,180,565</u>	<u>4,556,660</u>
NET POSITION			
Restricted for individuals, organizations, and other governments	<u>1,376,095</u>	<u>3,180,565</u>	<u>4,556,660</u>
Total net position	\$ <u>1,376,095</u>	\$ <u>3,180,565</u>	\$ <u>4,556,660</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	County Clerk Trust	District Clerk Trust	Total Private- Purpose Trust Funds
	<u> </u>	<u> </u>	<u> </u>
ADDITIONS			
Collections from judgements	\$ 292,292	\$ 190,279	\$ 482,571
Interest earnings	<u>1,845</u>	<u>-</u>	<u>1,845</u>
Total additions	<u>294,137</u>	<u>190,279</u>	<u>484,416</u>
DEDUCTIONS			
Disbursements to beneficiaries	<u>13,090</u>	<u>500,134</u>	<u>513,224</u>
Total deductions	<u>13,090</u>	<u>500,134</u>	<u>513,224</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>281,047</u>	<u>(309,855)</u>	<u>(28,808)</u>
NET POSITION, BEGINNING	-	-	-
PRIOR PERIOD ADJUSTMENT	<u>1,095,048</u>	<u>3,490,420</u>	<u>4,585,468</u>
NET POSITION, BEGINNING AS RESTATED	<u>1,095,048</u>	<u>3,490,420</u>	<u>4,585,468</u>
NET POSITION, ENDING	\$ <u>1,376,095</u>	\$ <u>3,180,565</u>	\$ <u>4,556,660</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

SEPTEMBER 30, 2021

	County Clerk	District Clerk	District Attorney
ASSETS			
Cash and investments	\$ 270,426	\$ 503,058	\$ 100,710
Accounts receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>270,426</u>	<u>503,058</u>	<u>100,710</u>
LIABILITIES			
Due to other governments	<u>3,529</u>	<u>4,330</u>	<u>-</u>
Total liabilities	<u>3,529</u>	<u>4,330</u>	<u>-</u>
NET POSITION			
Restricted for individuals, organizations, and other governments	<u>266,897</u>	<u>498,728</u>	<u>100,710</u>
Total net position	<u>\$ 266,897</u>	<u>\$ 498,728</u>	<u>\$ 100,710</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
\$ 1,605	\$ 4,403	\$ 4,656	\$ 113,408	\$ 362,588	\$ 667,155	\$ 2,028,009
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,719</u>	<u>-</u>	<u>35,719</u>
<u>1,605</u>	<u>4,403</u>	<u>4,656</u>	<u>113,408</u>	<u>398,307</u>	<u>667,155</u>	<u>2,063,728</u>
<u>1,605</u>	<u>4,403</u>	<u>4,656</u>	<u>-</u>	<u>35,719</u>	<u>-</u>	<u>54,242</u>
<u>1,605</u>	<u>4,403</u>	<u>4,656</u>	<u>-</u>	<u>35,719</u>	<u>-</u>	<u>54,242</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>113,408</u>	<u>362,588</u>	<u>667,155</u>	<u>2,009,486</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>113,408</u>	\$ <u>362,588</u>	\$ <u>667,155</u>	\$ <u>2,009,486</u>

GRIMES COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	County Clerk	District Clerk	District Attorney
	<u> </u>	<u> </u>	<u> </u>
ADDITIONS			
Collections from judgements	\$ -	\$ -	\$ 16,241
Taxes and fees collected on behalf of other governments	29,139	44,835	-
Receipts for tax sales	-	333,250	-
Contributions from other governments	-	-	-
Deposits received	44,814	-	-
Bonds received	11,293	-	-
Interest earnings	834	-	307
Miscellaneous	<u>446</u>	<u>-</u>	<u>-</u>
Total additions	<u>86,526</u>	<u>378,085</u>	<u>16,548</u>
DEDUCTIONS			
Disbursements to beneficiaries	-	-	85,022
Payments from tax sales	-	94,086	-
Deposits returned	41,611	-	-
Bonds refunded	8,751	-	-
Disbursements on behalf of other governments	-	-	-
Taxes and fees disbursed to other governments	<u>29,139</u>	<u>44,835</u>	<u>-</u>
Total deductions	<u>79,501</u>	<u>138,921</u>	<u>85,022</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>7,025</u>	<u>239,164</u>	<u>(68,474)</u>
NET POSITION, BEGINNING	-	-	-
PRIOR PERIOD ADJUSTMENT	<u>259,872</u>	<u>259,564</u>	<u>169,184</u>
NET POSITION, BEGINNING AS RESTATED	<u>259,872</u>	<u>259,564</u>	<u>169,184</u>
NET POSITION, ENDING	\$ <u>266,897</u>	\$ <u>498,728</u>	\$ <u>100,710</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,241
24,679	36,990	67,436	-	9,891,406	-	10,094,485
-	-	-	-	-	-	333,250
-	-	-	-	-	203,412	203,412
-	-	-	97,369	277,860	246,303	666,346
-	-	-	-	-	-	11,293
-	-	-	-	4,678	9,997	15,816
-	-	-	-	-	-	446
<u>24,679</u>	<u>36,990</u>	<u>67,436</u>	<u>97,369</u>	<u>10,173,944</u>	<u>459,712</u>	<u>11,341,289</u>
-	-	-	22,565	-	414,905	522,492
-	-	-	-	-	-	94,086
-	-	-	62,769	-	-	104,380
-	-	-	-	-	-	8,751
-	-	-	-	280,769	-	280,769
<u>25,458</u>	<u>37,550</u>	<u>72,359</u>	<u>-</u>	<u>9,789,154</u>	<u>-</u>	<u>9,998,495</u>
<u>25,458</u>	<u>37,550</u>	<u>72,359</u>	<u>85,334</u>	<u>10,069,923</u>	<u>414,905</u>	<u>11,008,973</u>
<u>(779)</u>	<u>(560)</u>	<u>(4,923)</u>	<u>12,035</u>	<u>104,021</u>	<u>44,807</u>	<u>332,316</u>
-	-	-	-	-	-	-
<u>779</u>	<u>560</u>	<u>4,923</u>	<u>101,373</u>	<u>258,567</u>	<u>622,348</u>	<u>1,677,170</u>
<u>779</u>	<u>560</u>	<u>4,923</u>	<u>101,373</u>	<u>258,567</u>	<u>622,348</u>	<u>1,677,170</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,408</u>	<u>\$ 362,588</u>	<u>\$ 667,155</u>	<u>\$ 2,009,486</u>

GRIMES COUNTY, TEXAS

STATISTICAL SECTION
(UNAUDITED)

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

	<u>Page Number</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	90
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	102
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.	109
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.	115
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.	117

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

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GRIMES COUNTY, TEXAS

NET POSITION BY COMPONENT

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

	Fiscal Year			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental activities:				
Net investment in capital assets	\$ 46,119,580	\$ 36,592,139	\$ 33,356,099	\$ 33,186,054
Restricted	4,759,841	4,015,703	3,846,683	5,456,496
Unrestricted	<u>14,865,405</u>	<u>20,015,494</u>	<u>22,709,981</u>	<u>20,361,615</u>
Total governmental activities net position	<u>\$ 65,744,826</u>	<u>\$ 60,623,336</u>	<u>\$ 59,912,763</u>	<u>\$ 59,004,165</u>

Source: Grimes County financial records.

TABLE 1

Fiscal Year					
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 33,975,244	\$ 32,976,123	\$ 34,181,583	\$ 35,078,846	\$ 32,070,514	\$ 32,142,783
5,114,909	4,961,066	4,638,333	4,268,454	3,924,909	3,764,320
<u>20,350,876</u>	<u>18,069,915</u>	<u>16,690,458</u>	<u>13,804,552</u>	<u>10,858,930</u>	<u>8,482,926</u>
<u>\$ 59,441,029</u>	<u>\$ 56,007,104</u>	<u>\$ 55,510,374</u>	<u>\$ 53,151,852</u>	<u>\$ 46,854,353</u>	<u>\$ 44,390,029</u>

GRIMES COUNTY, TEXAS

CHANGES IN NET POSITION

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

	Fiscal Year			
	2021	2020	2019	2018
EXPENSES				
Governmental activities:				
General government	\$ 4,704,680	\$ 5,041,801	\$ 4,583,354	\$ 4,623,436
Public facilities	1,188,513	1,733,149	916,722	869,654
Judicial	2,174,453	1,730,843	2,336,000	2,125,422
Public safety	5,906,252	5,359,677	6,400,688	5,588,775
Health and welfare	437,914	413,052	324,201	323,457
Public transportation	9,868,497	8,833,204	7,260,765	6,755,981
Legal	1,140,021	979,541	870,536	779,826
Interest and other charges	8,729	17,268	1,627	299
Total expenses	<u>25,429,059</u>	<u>24,108,535</u>	<u>22,693,893</u>	<u>21,066,850</u>
PROGRAM REVENUES				
Governmental activities:				
Charges for services:				
General government	\$ 1,981,845	\$ 1,664,066	\$ 1,874,539	\$ 1,955,986
Public facilities	40,644	38,110	331,650	75,540
Judicial	322,716	392,015	570,258	451,885
Public safety	308,660	137,707	29,445	37,605
Public transportation	753,896	751,747	784,775	1,231,413
Legal	1,562	7,003	262,831	172,895
Operating grants and contributions	1,729,220	1,749,343	1,004,388	767,185
Capital grants and contributions	<u>1,544,794</u>	<u>701,374</u>	<u>842,277</u>	<u>300,123</u>
Total governmental activities program revenues	<u>6,683,337</u>	<u>5,441,365</u>	<u>5,700,163</u>	<u>4,992,632</u>
NET (EXPENSE) REVENUES				
Governmental activities	\$ (18,745,722)	\$ (18,667,170)	\$ (16,993,730)	\$ (16,074,218)
Total primary government net expense	<u>(18,745,722)</u>	<u>(18,667,170)</u>	<u>(16,993,730)</u>	<u>(16,074,218)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes	\$ 20,278,793	\$ 18,546,006	\$ 17,140,467	\$ 16,397,764
Investment earnings	402,676	455,717	584,644	452,380
Miscellaneous	234,277	241,187	177,217	199,658
Gain from sale of capital assets	-	134,833	-	-
Total governmental activities	<u>20,915,746</u>	<u>19,377,743</u>	<u>17,902,328</u>	<u>17,049,802</u>
Total primary government	<u>20,915,746</u>	<u>19,377,743</u>	<u>17,902,328</u>	<u>17,049,802</u>
CHANGE IN NET POSITION				
Governmental activities	<u>2,170,024</u>	<u>710,573</u>	<u>908,598</u>	<u>975,584</u>
Total primary government	<u>\$ 2,170,024</u>	<u>\$ 710,573</u>	<u>\$ 908,598</u>	<u>\$ 975,584</u>

Source: Grimes County financial records.

TABLE 2

		Fiscal Year									
		2017	2016	2015	2014	2013	2012				
\$	4,246,702	\$	4,200,516	\$	3,609,554	\$	3,451,625	\$	3,228,511	\$	3,327,203
	632,910		430,935		352,518		461,421		379,772		1,456,172
	1,859,734		1,876,663		1,782,094		1,811,648		1,627,661		1,370,719
	5,463,799		5,051,160		4,656,382		4,157,883		7,123,496		4,059,718
	351,334		373,535		318,419		395,173		384,554		306,963
	6,961,017		7,279,323		6,818,556		6,219,930		5,490,484		7,088,533
	769,454		743,575		679,194		734,112		663,515		630,992
	6		2,354		2,390		8,099		5,229		13,570
	<u>20,284,956</u>		<u>19,958,061</u>		<u>18,219,107</u>		<u>17,239,891</u>		<u>18,903,222</u>		<u>18,253,870</u>
\$	1,860,230	\$	1,789,197	\$	1,786,759	\$	1,851,328	\$	1,389,896	\$	2,132,900
	66,990		36,805		52,430		50,355		38,860		35,940
	567,163		480,172		444,373		571,022		574,435		910,226
	78,043		76,963		80,721		72,598		60,741		-
	1,271,826		717,129		854,695		746,442		702,058		-
	39,041		32,640		32,851		43,311		23,263		-
	1,083,284		944,011		597,656		421,718		3,361,817		1,630,740
	<u>1,592,656</u>		<u>-</u>		<u>6,450</u>		<u>-</u>		<u>-</u>		<u>1,459,486</u>
	<u>6,559,233</u>		<u>4,076,917</u>		<u>3,855,935</u>		<u>3,756,774</u>		<u>6,151,070</u>		<u>6,169,292</u>
\$	(13,725,723)	\$	(15,881,144)	\$	(14,363,172)	\$	(13,483,117)	\$	(12,752,152)	\$	(12,084,578)
	(13,725,723)		(15,881,144)		(14,363,172)		(13,483,117)		(12,752,152)		(12,084,578)
\$	16,771,640	\$	16,158,284	\$	15,927,508	\$	15,689,325	\$	14,396,372	\$	13,260,741
	209,268		94,045		48,719		41,658		90,456		255,942
	178,740		125,545		133,852		151,153		275,987		161,931
	-		-		-		-		-		-
	<u>17,159,648</u>		<u>16,377,874</u>		<u>16,110,079</u>		<u>15,882,136</u>		<u>14,762,815</u>		<u>13,678,614</u>
	<u>17,159,648</u>		<u>16,377,874</u>		<u>16,110,079</u>		<u>15,882,136</u>		<u>14,762,815</u>		<u>13,678,614</u>
	<u>3,433,925</u>		<u>496,730</u>		<u>1,746,907</u>		<u>2,399,019</u>		<u>2,010,663</u>		<u>1,594,036</u>
\$	<u>3,433,925</u>	\$	<u>496,730</u>	\$	<u>1,746,907</u>	\$	<u>2,399,019</u>	\$	<u>2,010,663</u>	\$	<u>1,594,036</u>

GRIMES COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2021	2020	2019	2018
General fund				
Nonspendable	\$ 11,975	\$ 4,743	\$ 223,803	\$ 220,421
Assigned	1,852,449	620,643	603,107	1,364,277
Unassigned	<u>15,870,359</u>	<u>14,861,318</u>	<u>13,923,465</u>	<u>17,868,317</u>
Total general fund	<u>\$ 17,734,783</u>	<u>\$ 15,486,704</u>	<u>\$ 14,750,375</u>	<u>\$ 19,453,015</u>
All other governmental funds				
Nonspendable	\$ -	\$ 625	\$ 7,438	\$ 66,018
Restricted	4,759,841	4,015,078	3,772,301	5,193,868
Assigned:				
Capital projects funds	-	5,974,362	8,876,662	1,253,755
Unassigned	<u>(980,826)</u>	<u>(636,442)</u>	<u>(61,500)</u>	<u>(672)</u>
Total all other governmental funds	<u>\$ 3,779,015</u>	<u>\$ 9,353,623</u>	<u>\$ 12,594,901</u>	<u>\$ 6,512,969</u>

Source: Grimes County financial records.

TABLE 3

Fiscal Year					
2017	2016	2015	2014	2013	2012
\$ 116,997	\$ 88,820	\$ 88,820	\$ -	\$ -	\$ -
1,103,107	1,106,587	1,088,427	-	479,483	479,483
<u>16,127,332</u>	<u>14,052,558</u>	<u>12,592,603</u>	<u>9,402,697</u>	<u>8,923,214</u>	<u>6,625,960</u>
<u>\$ 17,347,436</u>	<u>\$ 15,247,965</u>	<u>\$ 13,769,850</u>	<u>\$ 9,402,697</u>	<u>\$ 9,402,697</u>	<u>\$ 7,105,443</u>
\$ 33,907	\$ 22,939	\$ 2,358	\$ -		\$ -
4,802,479	4,450,439	4,127,706	3,918,081	3,601,011	3,438,065
1,443,577	1,443,577	1,256,869	1,256,869	882,109	836,460
(1,975)	(22,618)	-	(25,716)	-	(57,671)
<u>\$ 6,277,988</u>	<u>\$ 5,894,337</u>	<u>\$ 5,386,933</u>	<u>\$ 5,149,234</u>	<u>\$ 4,483,120</u>	<u>\$ 4,216,854</u>

GRIMES COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2021	2020	2019	2018
REVENUES				
Property and other taxes	\$ 20,264,928	\$ 18,681,031	\$ 17,183,436	\$ 16,545,398
Intergovernmental	3,746,290	1,790,906	1,303,123	1,285,784
Fees of office	1,243,137	1,116,046	1,571,955	1,563,278
Fines and forfeitures	356,668	270,096	342,629	349,435
Investment earnings	402,676	455,717	584,644	440,032
Charges for services	762,730	1,007,001	1,061,185	1,041,411
Hospital lease and rentals	647,791	598,257	598,186	598,148
Miscellaneous revenue	633,274	241,187	185,302	414,642
Total revenues	<u>28,057,494</u>	<u>24,160,241</u>	<u>22,830,460</u>	<u>22,238,128</u>
EXPENDITURES				
Current:				
General government	4,512,474	4,892,071	4,404,986	4,474,609
Public facilities	919,944	2,476,796	911,730	835,480
Judicial	2,001,450	1,994,612	2,153,258	1,955,142
Public safety	5,343,735	4,802,399	5,785,926	5,089,549
Health and welfare	427,264	396,167	304,086	304,807
Public transportation	8,107,470	7,315,869	6,413,925	5,215,887
Legal	1,107,948	929,215	840,556	741,933
Debt service:				
Principal	229,356	174,364	190,455	12,000
Interest and fiscal charges	8,729	17,268	1,627	299
Capital outlay	<u>8,818,385</u>	<u>4,835,247</u>	<u>1,838,556</u>	<u>1,682,762</u>
Total expenditures	<u>31,476,755</u>	<u>27,834,008</u>	<u>22,845,105</u>	<u>20,312,468</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,419,261)</u>	<u>(3,673,767)</u>	<u>(14,645)</u>	<u>1,925,660</u>

TABLE 4

		Fiscal Year									
		2017	2016	2015	2014	2013	2012				
\$	16,403,860	\$	16,334,397	\$	15,685,293	\$	15,565,406	\$	14,396,070	\$	13,305,293
	1,055,968		924,893		606,120		465,882		3,367,708		3,036,131
	1,598,211		1,478,129		1,485,039		1,532,976		1,460,030		1,537,168
	350,774		301,207		294,652		330,229		340,389		367,699
	209,268		94,045		48,719		41,658		90,456		255,942
	1,276,638		719,383		760,873		750,366		708,186		741,222
	598,114		598,011		598,131		598,485		225,195		101,059
	194,992		215,842		168,927		151,907		285,759		247,877
	<u>21,687,825</u>		<u>20,665,907</u>		<u>19,647,754</u>		<u>19,436,909</u>		<u>20,873,793</u>		<u>19,592,391</u>
	4,074,673		4,139,143		3,570,510		3,409,201		3,204,162		3,179,536
	597,291		399,662		324,058		428,039		341,577		1,325,958
	1,700,221		1,766,593		1,710,559		1,723,917		1,537,776		1,365,477
	4,922,112		4,704,984		4,377,989		4,463,751		7,042,021		3,827,205
	326,848		302,282		315,384		303,870		291,688		306,963
	5,708,525		5,533,657		5,468,842		5,106,539		4,600,893		5,793,745
	733,099		729,694		686,234		726,371		654,763		619,027
	24,000		23,000		26,788		25,520		24,720		135,526
	1,434		2,360		3,513		4,629		5,229		13,570
	<u>1,116,500</u>		<u>1,099,594</u>		<u>1,112,021</u>		<u>117,441</u>		<u>607,444</u>		<u>27,538</u>
	<u>19,204,703</u>		<u>18,700,969</u>		<u>17,595,898</u>		<u>16,309,278</u>		<u>18,310,273</u>		<u>16,594,545</u>
	2,483,122		1,964,938		2,051,856		3,127,631		2,563,520		2,997,846

GRIMES COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2021	2020	2019	2018
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 7,173,756	\$ 6,471,595	\$ 13,331,175	\$ 361,287
Transfers out	(7,173,756)	(6,471,595)	(13,331,175)	(361,287)
Insurance recoveries	66,868	779,196	708,769	389,164
Issuance of capital leases	-	-	594,175	-
Sale of capital assets	25,864	322,678	157,937	25,736
Total other financing sources (uses)	92,732	1,101,874	1,460,881	414,900
NET CHANGE IN FUND BALANCES	<u>\$ (3,326,529)</u>	<u>\$ (2,571,893)</u>	<u>\$ 1,446,236</u>	<u>\$ 400,255</u>
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>1.06%</u>	<u>0.87%</u>	<u>0.97%</u>	<u>0.07%</u>

Source: Grimes County financial records.

TABLE 4

Fiscal Year					
2017	2016	2015	2014	2013	2012
\$ 456,320	\$ 456,320	\$ 783,690	\$ -	\$ 1,001,420	\$ 775,641
(456,320)	(456,320)	(783,690)	-	(1,001,420)	(775,641)
-	-	-	-	-	-
-	-	-	-	-	20,966
-	-	112,060	-	-	-
-	-	112,060	-	-	20,966
<u>\$ 1,925,660</u>	<u>\$ 2,483,122</u>	<u>\$ 2,076,998</u>	<u>\$ 2,051,856</u>	<u>\$ 3,127,631</u>	<u>\$ 2,584,486</u>
<u>0.14%</u>	<u>0.14%</u>	<u>0.19%</u>	<u>- %</u>	<u>0.18%</u>	<u>0.92%</u>

GRIMES COUNTY, TEXAS

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

Source	Fiscal Year			
	2012	2013	2014	2015
Property taxes	\$ 11,477,577	\$ 12,543,420	\$ 13,475,015	\$ 13,963,433
Sales taxes	1,423,512	1,692,878	1,865,200	1,592,681
Payments in lieu of taxes	404,204	195,011	349,110	371,394
Total	<u>\$ 13,305,293</u>	<u>\$ 14,431,309</u>	<u>\$ 15,689,325</u>	<u>\$ 15,927,508</u>

TABLE 5

Fiscal Year					
<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 14,571,562	\$ 14,680,582	\$ 14,401,536	\$ 15,397,715	\$ 16,807,441	\$ 18,350,929
1,283,325	1,872,260	1,759,934	1,630,058	1,661,375	1,845,763
<u>303,397</u>	<u>218,798</u>	<u>236,294</u>	<u>112,694</u>	<u>77,190</u>	<u>68,236</u>
<u>\$ 16,158,284</u>	<u>\$ 16,771,640</u>	<u>\$ 16,397,764</u>	<u>\$ 17,140,467</u>	<u>\$ 18,546,006</u>	<u>\$ 20,264,928</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>
2012	95,637,687	1,602,146,429	288,369,409	224,118,520
2013	91,174,808	1,527,387,045	274,914,438	213,659,166
2014	98,195,257	1,644,995,654	296,082,815	230,110,895
2015	110,006,561	1,842,857,390	331,694,835	257,790,715
2016	113,341,422	1,898,723,822	341,750,202	265,605,669
2017	110,339,224	1,848,430,253	332,697,892	258,570,282
2018	117,555,883	1,969,326,522	354,458,181	275,481,632
2019	128,725,892	2,156,449,529	388,138,394	301,657,513
2020	128,700,190	2,156,019,135	388,060,969	301,597,238
2021	146,654,222	2,456,790,091	442,196,688	343,670,797

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>
97,158,209	2,113,113,836	0.53026
92,623,242	2,014,512,215	0.53026
92,623,242	2,176,761,379	0.53026
111,755,530	2,430,593,971	0.53026
115,143,411	2,504,277,704	0.53026
112,093,482	2,437,944,169	0.53026
118,538,839	2,598,283,379	0.53026
136,239,815	2,845,277,259	0.53026
130,400,475	2,844,863,890	0.53026
147,278,653	3,242,033,145	0.52693

GRIMES COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
Grimes County - Direct Rates:				
General	0.379083	0.380329	0.380373	0.354586
Road and bridge	0.149978	0.148797	0.148813	0.174637
Debt service	<u>0.001200</u>	<u>0.001135</u>	<u>0.001075</u>	<u>0.001038</u>
Total direct rates	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>
Overlapping Governments Rates:				
Cities:				
City of Anderson	0.207900	0.207900	1.484400	0.200400
City of Bedias	0.242780	0.242780	1.295600	0.242780
City of Navasota	0.483500	0.487400	1.219200	0.540000
City of Iola	0.153390	0.154801	1.191400	0.147330
School Districts:				
Anderson-Shiro CISD	1.400000	1.380000	1.040000	1.470000
Iola ISD	1.473900	1.290500	0.500000	1.295400
Madisonville CISD	1.220000	1.220000	0.202900	1.218800
Navasota ISD	1.228900	1.211000	0.242780	1.179940
Richards ISD	1.040000	1.040000	0.021229	1.040000
Other Districts:				
Grimes County ESD #1	0.025311	0.219300	2.000000	2.000000
Grimes County MUD #1	<u>2.000000</u>	<u>2.000000</u>	<u>0.148222</u>	<u>0.147330</u>
Total Direct and Overlapping Rates	<u>10.005942</u>	<u>9.983942</u>	<u>9.875992</u>	<u>10.012241</u>

Tax rates per \$100 of assessed valuation

Source: Grimes County Appraisal District

TABLE 7

Fiscal Year					
2016	2017	2018	2019	2020	2021
0.344883	0.380464	0.530261	0.530261	0.530261	0.526933
0.184366	0.149797	-	-	-	-
0.001012	-	-	-	-	-
<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.530261</u>	<u>0.526933</u>
0.209000	0.219000	0.219000	0.190000	0.175000	0.170000
0.242780	0.223567	0.210836	0.211384	0.209640	0.206041
0.550000	0.554200	0.554200	0.569300	0.569300	0.569300
0.144235	0.133175	0.125652	0.124026	0.123713	0.124165
1.450000	1.380000	1.372800	1.257200	1.140800	1.100500
1.321100	1.265550	1.234080	1.160360	1.125130	1.042000
1.216300	1.218700	1.218700	1.178000	1.178700	1.178700
1.163430	1.183990	1.415210	1.321900	1.290900	1.247990
1.040000	1.040000	1.060000	0.990000	0.963900	1.077000
0.022758	0.026007	0.026007	0.026503	0.026626	0.026558
<u>2.000000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9.889864</u>	<u>7.774450</u>	<u>7.966746</u>	<u>7.558934</u>	<u>7.333970</u>	<u>7.269187</u>

GRIMES COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Seaway Crude Pipeline LTD	\$ 182,509,975	1	5.63%	\$ -	-	- %
National Oilwell Varco LP	150,196,154	2	4.63%	185,589,545	1	8.78%
Tenaska Frontier Partners LTD	129,938,191	3	4.01%	166,433,791	2	7.88%
Magellan Pipeline Company LP	67,574,873	4	2.08%	-	-	- %
BNSF Railway Co	61,225,196	5	1.89%	25,623,975	9	1.21%
Ellwood Texas Forge Navasota	57,841,411	6	1.78%	23,789,833	10	1.13%
Centerpoint Energy Inc	57,187,739	7	1.76%	-	-	- %
Entergy Texas Inc	49,655,723	8	1.53%	-	-	- %
ETC Texas Pipeline LTD	35,974,352	9	1.11%	96,729,106	4	4.58%
Union Pacific RR CO	34,667,387	10	1.07%	-	-	- %
Grant Prideco, Inc.	-	-	- %	162,599,466	1	7.69%
Helmerich & Payne Intl Drilling Co	-	-	- %	112,898,821	3	5.34%
Southern Bay Operating	-	-	- %	26,728,377	8	1.26%
Resource Rig Supply	-	-	- %	27,387,425	6	1.30%
Nabors Drilling USA	-	-	- %	27,339,231	7	1.29%
Enverest Operating LLC	-	-	- %	32,725,436	5	1.55%
Subtotal	826,771,001		25.49%	652,738,792		30.89%
Other taxpayers	<u>2,415,262,144</u>		<u>74.51%</u>	<u>1,460,375,044</u>		<u>69.11%</u>
Total	\$ <u>3,242,033,145</u>		<u>100.00%</u>	\$ <u>2,113,113,836</u>		<u>100.00%</u>

Source: Grimes County Tax Appraisal District

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GRIMES COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS

	Fiscal Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Tax levy	\$ 11,241,888	\$ 12,322,435	\$ 13,237,166	\$ 13,808,014
Taxes collected in year of levy	10,927,288	12,018,138	12,871,323	13,301,915
Percent of current tax collections	97.20%	97.53%	97.24%	96.33%
Taxes collected in subsequent years	<u>279,757</u>	<u>264,201</u>	<u>315,452</u>	<u>452,305</u>
Total tax collections	<u>\$ 11,207,045</u>	<u>\$ 12,282,339</u>	<u>\$ 13,186,775</u>	<u>\$ 13,754,220</u>
Total collections as a percentage of levy	99.69%	99.67%	99.62%	99.61%

Source: Grimes County Appraisal District

TABLE 9

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 14,389,624	\$ 13,939,037	\$ 14,161,009	\$ 15,173,482	\$ 16,740,910	\$ 18,014,745
13,912,428	13,527,540	13,807,383	14,845,698	16,343,795	17,690,930
96.68%	97.05%	97.50%	97.84%	97.63%	98.20%
<u>431,974</u>	<u>351,846</u>	<u>277,962</u>	<u>219,025</u>	<u>213,566</u>	<u>-</u>
<u>\$ 14,344,402</u>	<u>\$ 13,879,386</u>	<u>\$ 14,085,345</u>	<u>\$ 15,064,723</u>	<u>\$ 16,557,361</u>	<u>\$ 17,690,930</u>
99.69%	99.57%	99.47%	99.28%	98.90%	98.20%

GRIMES COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
Primary government:				
Governmental activities:				
Certificates of obligation	\$ 122,000	\$ 102,000	\$ 81,000	\$ 59,000
Capital leases	<u>14,028</u>	<u>9,309</u>	<u>4,788</u>	<u>-</u>
Total primary government	<u>\$ 136,028</u>	<u>\$ 111,309</u>	<u>\$ 85,788</u>	<u>\$ 59,000</u>
Personal income	\$ 31,418	\$ 33,350	\$ 34,808	\$ 34,996
Debt as a percentage of personal income	23.10%	29.96%	40.57%	59.31%
Population	26,783	33,350	34,808	27,172
Debt per capita	\$ 5	\$ 3	\$ 2	\$ 2

Source: Grimes County Tax Appraisal District

TABLE 10

Fiscal Year						
2016	2017	2018	2019	2020	2021	
\$ 36,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>403,720</u>	<u>229,356</u>	<u>-</u>	<u>-</u>
\$ <u>36,000</u>	\$ <u>12,000</u>	\$ <u>-</u>	\$ <u>403,720</u>	\$ <u>229,356</u>	\$ <u>-</u>	\$ <u>-</u>
\$ 36,772	\$ 35,677	\$ 33,661	\$ 35,450	\$ 36,909	\$ 26,734	
102.14%	297.31%	-	8.78%	16.09%	-	
27,512	27,512	27,977	28,360	28,880	30,287	
\$ 1	\$ -	\$ -	\$ 14	\$ 8	\$ -	

GRIMES COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Assessed value	\$ 2,014,512,215	\$ 2,169,629,401	\$ 2,332,656,595	\$ 2,430,593,971
Debt limit	100,725,611	108,481,470	116,632,830	121,529,699
Total net debt applicable to limit	<u>122,000</u>	<u>102,000</u>	<u>81,000</u>	<u>59,000</u>
Legal debt margin	<u>\$ 100,603,611</u>	<u>\$ 108,379,470</u>	<u>\$ 116,551,830</u>	<u>\$ 121,470,699</u>
Total net debt applicable to the limit as a percentage of debt limit	00.12%	00.09%	00.07%	00.05%

TABLE 11

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 2,504,277,704	\$ 2,437,944,169	\$ 2,598,283,379	\$ 2,845,277,259	\$ 2,844,863,890	\$ 3,242,033,144
125,213,885	121,897,208	129,914,169	142,263,863	142,243,195	162,101,657
<u>36,000</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 125,177,885</u>	<u>\$ 121,885,208</u>	<u>\$ 129,914,169</u>	<u>\$ 142,263,863</u>	<u>\$ 142,243,195</u>	<u>\$ 162,101,657</u>
00.03%	00.01%	- %	- %	- %	- %

GRIMES COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2012	2013	2014	2015
Net Taxable Assessed Value All property	\$ 2,014,512,215	\$ 2,169,629,401	\$ 2,332,656,595	\$ 2,430,593,971
Net Bonded Debt				
Gross bonded debt	122,000	102,000	81,000	59,000
Less debt service funds	<u>452,815</u>	<u>490,378</u>	<u>520,261</u>	<u>545,261</u>
Excess restricted net bonded debt	<u>\$(330,815)</u>	<u>\$(388,378)</u>	<u>\$(439,261)</u>	<u>\$(486,261)</u>
Ratio of Net Bonded Debt to Assessed Value	(0.0164%)	(0.0179%)	(0.0188%)	(0.0200%)
Population	26,783	26,783	26,859	27,172
Net Bonded Debt Per Capita	\$(12)	\$(15)	\$(16)	\$(18)

Source: Grimes County Tax Appraisal District

TABLE 12

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 2,504,277,704	\$ 2,437,944,169	\$ 2,598,283,379	\$ 2,845,277,259	\$ 2,844,863,890	\$ 3,242,033,144
36,000	12,000	-	-	-	-
<u>575,403</u>	<u>572,969</u>	<u>571,854</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$(539,403)	\$(560,969)	\$(571,854)	\$ -	\$ -	\$ -
(0.0215%)	(0.0230%)	(0.0220%)	-	-	-
27,671	27,671	28,082	28,360	28,880	30,287
\$(19)	\$(20)	\$(20)	\$ -	\$ -	\$ -

GRIMES COUNTY, TEXAS**TABLE 13**

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

<u>Fiscal Year Ended September 30,</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2012	26,783	841,468,294	31,418	38.10	4,312	6.40%
2013	26,783	898,572,000	33,350	40.60	4,354	5.90%
2014	26,859	934,908,072	34,808	39.20	4,069	4.80%
2015	27,172	950,904,000	34,996	40.70	4,514	5.40%
2016	27,671	1,017,531,000	36,772	40.70	4,457	5.40%
2017	27,671	987,222,000	35,677	40.90	4,525	6.70%
2018	28,082	945,255,000	33,661	40.50	4,628	5.30%
2019	28,360	1,005,370,000	35,450	40.50	4,628	4.10%
2020	28,880	1,065,941,000	36,909	40.30	4,632	5.30%
2021	30,287	809,692,658	26,734	40.50	4,550	5.70%

Data sources:

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

GRIMES COUNTY, TEXAS

TABLE 14

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

Employer	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Texas Dept. of Criminal Justice (Luther)	710	1	4.67%	737	2	5.48%
Navasota ISD	440	2	2.89%	407	3	3.03%
NOV Grant Prideco	431	3	2.83%	1,000	1	7.44%
Ellwood Texas Forge (prev Citation/Interstate)	225	4	1.48%	146	4	1.09%
Grimes County	185	5	1.22%	141	5	1.05%
NOV Rolligon	140	6	0.92%	-	-	-
Texas Pipe Works	137	7	0.90%	210	8	1.56%
City of Navasota	101	8	0.66%	-	-	-
Camp Allen	85	9	0.56%	-	-	-
Champion Homes	85	10	0.56%	-	-	-
TMPA	-	-	-	141	6	1.05%
ErgoGenesis	-	-	-	90	7	0.67%
Wal-Mart	-	-	-	108	9	0.80%
Mid-South Synergy	-	-	-	106	10	0.79%
	<u>2,539</u>		<u>16.69%</u>	<u>3,086</u>		<u>22.96%</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			
	2012	2013	2014	2015
General Fund:				
General administration	30	36	31	31
Financial administration	7	8	8	8
Elections and voters administration	2	2	2	2
Judicial	18	20	25	25
Public safety	44	47	48	50
Health and welfare	3	3	3	3
Legal	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
General Fund Total	<u>112</u>	<u>124</u>	<u>125</u>	<u>127</u>
Special Revenue Funds:				
Public transportation fund - 20	26	27	27	27
Records management fund - 21	1	-	-	-
Public services - fund 34	2	1	1	1
Public facilities - fund 36	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
Special Revenue Fund Total	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>
Total	<u>142</u>	<u>154</u>	<u>155</u>	<u>157</u>

TABLE 15

Fiscal Year						
<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	
31	31	28	26	30	36	
8	8	8	8	8	8	
2	2	2	2	2	2	
25	25	27	28	27	22	
51	51	61	60	68	68	
3	3	6	6	5	5	
<u>8</u>	<u>8</u>	<u>8</u>	<u>10</u>	<u>12</u>	<u>10</u>	
<u>128</u>	<u>128</u>	<u>140</u>	<u>140</u>	<u>152</u>	<u>151</u>	
37	37	36	36	40	41	
-	-	-	-	-	-	
1	1	1	1	1	1	
<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
<u>40</u>	<u>40</u>	<u>39</u>	<u>39</u>	<u>43</u>	<u>44</u>	
<u>168</u>	<u>168</u>	<u>179</u>	<u>179</u>	<u>195</u>	<u>195</u>	

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year					
	2012	2013	2014	2015	2016	2017
<u>Constitutional County Court*</u>						
Civil cases:						
Pending beginning of year	11	16	24	15	19	15
Added	9	41	33	16	26	38
Disposed	12	41	35	12	37	32
Pending end of year	-	16	16	19	15	21
Criminal cases:						
Pending beginning of year	1,095	1,166	1,346	1,249	1,215	1,348
Added	252	569	271	411	350	296
Disposed	202	414	362	312	275	309
Pending end of year	-	1,321	1,240	1,348	1,305	1,335
Juvenile cases:						
Pending beginning of year	11	11	10	16	13	19
Added	10	33	18	33	42	32
Disposed	12	34	14	36	36	36
Pending end of year	-	10	17	13	19	15
<u>Statutory County Court*</u>						
Civil cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
Family Court						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
Juvenile cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
Misdemeanor cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
<u>District Clerk</u>						
Civil cases:						
Pending beginning of year	501	526	675	650	1,040	1,206
Added	272	329	287	294	580	643
Disposed	251	173	257	161	416	465
Pending end of year	525	675	649	742	1,206	1,148

Source: Texas Courts Online (Office of Court Administration)

*Statutory County Court at Law was created October 2017.

TABLE 16

Fiscal Year				
2018	2019	2020	2021	
21	-	7	12	
16	9	17	15	
10	2	12	25	
-	7	12	31	
1,335	-	-	-	
58	-	-	-	
57	-	-	-	
-	-	-	-	
15	-	-	-	
12	-	-	-	
7	-	-	-	
-	-	-	-	
-	120	89	85	
126	53	18	22	
33	82	22	24	
120	89	85	83	
-	136	259	331	
237	258	214	258	
97	210	142	167	
136	188	331	422	
-	12	18	19	
23	28	14	11	
31	22	13	13	
12	18	19	17	
-	1,417	1,128	1,215	
268	272	224	187	
187	561	137	464	
1,417	1,128	1,215	938	
1,148	699	784	811	
346	397	359	328	
312	299	328	474	
699	784	811	665	

GRIMES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year					
	2012	2013	2014	2015	2016	2017
<u>District Clerk (continued)</u>						
Family cases:						
Pending beginning of year	-	-	-	-	-	-
Added	-	-	-	-	-	-
Disposed	-	-	-	-	-	-
Pending end of year	-	-	-	-	-	-
Criminal cases:						
Pending beginning of year	168	178	249	257	237	261
Docket adjust	-	-	-	-	-	35
Added	187	266	182	217	247	186
Disposed	164	218	246	259	246	246
Placed on Inactive Status			-	1	17	95
Pending end of year	178	227	190	237	261	170
Criminal Cases:						
Pending Beginning of Year	18,788	15,801	16,198	16,942	17,276	15,756
Reactivated	3	-	1	-	(423)	1
Added	5,351	4,916	3,096	2,345	2,531	3,054
Disposed	6,658	4,532	3,757	2,220	13	2,687
Placed on Inactive	365	-	25	-	107	-
Pending End of Year	15,804	16,188	16,972	17,322	17,099	16,073
Civil Cases:						
Pending Beginning of Year	2,238	1,894	1,894	516	577	572
Reactivated	-	-	160	1	-	2
Added	228	249	213	1,450	149	232
Disposed	605	256	646	1,115	243	228
Placed on Inactive	12	34	1,185	2	-	-
Pending End of Year	1,894	1,892	516	577	571	585
<u>Miscellaneous</u>						
Permitted septic systems	123	149	172	172	220	248

Source: Texas Courts Online (Office of Court Administration)

*Statutory County Court at Law was created October 2017.

TABLE 16

Fiscal Year			
2018	2019	2020	2021
-	-	26	30
-	3	27	8
-	8	23	8
-	26	30	30
178	185	115	165
83	-	78	112
140	140	206	151
198	237	155	176
102	123	79	114
185	115	165	138
16,073	16,427	16,535	10,156
-	-	139	351
3,137	3,197	1,648	1,072
2,910	3,060	1,852	1,405
-	122	4,705	-
16,300	16,527	10,160	9,506
585	666	747	752
-	1	1	-
306	374	318	390
226	309	343	407
9	9	2	-
665	733	750	379
252	253	324	331

GRIMES COUNTY, TEXAS

TABLE 17

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General administration	6	6	7	12	12	20	20	24	21	21
Judicial	9	11	12	12	12	16	16	17	18	19
Financial administration	1	1	1	2	1	2	3	3	5	5
Legal	6	6	6	5	6	5	5	6	6	8
Elections	8	9	8	9	9	9	9	10	12	13
Public facilities	13	15	16	16	16	19	20	20	21	21
Public safety	64	70	82	83	83	95	97	98	110	123
Public transportation	133	138	92	143	143	156	158	156	163	120
Health and welfare	7	8	8	8	8	9	9	9	9	9
Environmental protection	2	2	2	3	2	3	2	2	2	2

Source: County inventory reports