



TOM GREEN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

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

TOM GREEN COUNTY, TEXAS

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and Members of the
Commissioners' Court of Tom Green County
San Angelo, Texas

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Emphasis of Matter - Change of Accounting Principle

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for one year after the date that the financial statements are issued.

OFFICE LOCATIONS

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and supplementary schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State of Texas Uniform Grant Management Standards* and is also not a required part of the basic financial statements.

The schedule of expenditures of federal and state awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

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

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

Waco, Texas
March 30, 2023

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Tom Green County, Texas, we offer readers of Tom Green County's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here with the County's financial statements which follow.

FINANCIAL HIGHLIGHTS

- The assets of Tom Green County exceeded its liabilities as of September 30, 2022, by \$93,993,556. Of this amount, \$31,850,836 (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors in accordance with the County's fund designations and fiscal policies.
- The County's total net position increased by \$5,377,997.
- At the end of the 2022 fiscal year, Tom Green County's governmental funds reported a combined ending fund balance of \$41,683,626, a decrease of \$1,222,304 compared with the prior year.
- The unassigned fund balance for the General Fund was \$24,437,801 or 43% of total General Fund expenditures. Unassigned fund balance increased 15.5% from the prior year's unassigned fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Tom Green County's basic financial statements. The financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of Tom Green County's finances in a manner similar to a private sector business. The *Statement of Net Position* presents information on all of the County's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Tom Green County is improving or deteriorating.

The *Statement of Activities* presents a comparison between direct expenses and revenues for each of the County's functions or programs. Direct expenses are those that are specially associated with an activity and are clearly identifiable with that activity. Program revenues include charges paid by the recipient of services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not programmatic are presented as general revenues. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Tom Green County that are principally supported by taxes and intergovernmental revenues. The governmental activities of Tom Green County include general government, public safety, conservation, highways and streets, health and welfare, and culture and recreation. Tom Green County has no business-type activities.

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. Tom Green 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 are categorized as either governmental funds or 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 the near-term inflows and outflows of resources, as well as on balances of resources available at the end of the fiscal year. Such information may be useful in evaluating the County'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 County'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 the governmental funds and governmental activities.

Tom Green County maintains 52 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, Grants Fund and Local Provider Participation Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Tom Green County adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General Fund, Grants Fund and Local Provider Participation Fund to demonstrate compliance with these budgets. More information is available concerning the County's budget by reviewing the approved annual budget on file with the Tom Green County Clerk.

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

Notes to the Financial Statements: The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Supplementary Information: Generally accepted accounting principles also require certain information to be presented in the required supplementary information immediately following the notes to the financial statements. Combining fund statements can also be found following this section.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. In the case of Tom Green County, assets exceeded liabilities by \$93,993,556 at the close of the fiscal year.

Tom Green County's investment in capital assets (e.g. land, buildings, furniture and equipment, and roads and bridges), less any related outstanding debt used to acquire those assets, is 57% of net position. Tom Green County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Tom Green County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Of the remaining net position, \$31,850,836 is unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors, and 9%, \$8,425,586, of net position is restricted.

TOM GREEN COUNTY'S NET POSITION

	Governmental Activities	
	2022	2021
Current assets	\$ 85,254,113	\$ 62,388,183
Capital assets	114,644,177	113,344,013
Total assets	199,898,290	175,732,196
Deferred outflows of resources	4,669,468	7,009,722
Current liabilities	31,505,560	20,899,714
Long-term liabilities	60,619,283	68,526,876
Total liabilities	92,124,843	89,426,590
Deferred inflows of resources	18,449,359	4,699,769
Net position:		
Net investment in capital assets	53,717,134	51,390,663
Restricted	8,425,586	11,240,793
Unrestricted	31,850,836	25,984,103
Total net position	\$ 93,993,556	\$ 88,615,559

As of September 30, 2022, the County has positive balances in all categories of net position.

TOM GREEN COUNTY'S CHANGES IN NET POSITION

	Governmental Activities	
	2022	2021
REVENUES		
Program revenues:		
Charges for services	\$ 11,393,062	\$ 11,937,655
Operating grants and contributions	29,892,418	19,845,476
General revenues:		
Property taxes	42,044,454	40,925,781
Other taxes	12,666,810	11,614,317
Investment earnings	410,483	81,356
Gain on sale of capital assets	54,224	99,729
Miscellaneous	343,479	160,731
Total revenues	96,804,930	84,665,045
EXPENSES		
General government	46,647,523	36,859,574
Public safety	31,298,355	28,031,580
Highways and streets	5,645,979	3,540,723
Conservation	172,562	165,097
Health and welfare	2,153,881	2,075,048
Culture and recreation	3,412,321	3,356,879
Interest on long-term debt	2,096,312	2,186,564
Total expenses	91,426,933	76,215,465
CHANGE IN NET POSITION	5,377,997	8,449,580
NET POSITION, BEGINNING	88,615,559	78,462,540
NET POSITION, ENDING	\$ 93,993,556	\$ 88,615,559

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

Key elements of the analysis of governmental activities through revenues and expenses include the following:

- Property tax revenues increased by \$1,118,673 from fiscal year 2021 to 2022. This was largely attributable to new properties that were added to the tax base which accounted for \$834,121 of the increase. The Commissioners Court set a total property tax rate in fiscal year 2022 of \$.54880 per \$100 of appraised value.
- Other tax revenue included sales tax collections of \$12,169,655. This is an increase of 8.9% from fiscal year 2021. The Texas Comptroller indicates year over year increases were driven by economic growth and inflation. Locally, the diversity of businesses located in the County continues to provide long-term stability.
- Total expenses for governmental activities increased by 20% across the functions of government. The increase was mainly due to increasing the mandatory payment rate in the Provider Participation fund. Another contributing factor to the increase in public safety is the creation of the Concho Valley Regional Public Defender Office with assistance from the Texas Indigent Defense Commission through a sustainability grant. Lastly, the courthouse was renovated to add a courtroom utilizing existing space.

Governmental Funds: The focus of Tom Green County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources. Such information is useful in assessing Tom Green County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

At the end of the 2022 fiscal year, Tom Green County's governmental funds reported a combined ending fund balance of \$41,683,626, a decrease of \$1,222,304 compared with the prior year.

The General Fund is the chief operating fund of Tom Green County. At the end of fiscal year 2022, the General Fund had a fund balance of \$33,393,129 with \$36,724 classified as non-spendable. 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 43% of total General Fund expenditures. In addition, overall revenue in the General Fund increased \$3,264,835 from 2021, and General Fund expenditures increased \$5,675,021 in the same time.

Descriptions of Functions/Programs:

General Government: The costs associated with management and support departments (e.g. County Treasurer, Human Resources, and Risk Management), operations of the court systems and prosecution offices (District and County Courts, Justices of the Peace, District and County Attorneys), costs of maintaining public facilities including the Justice Center and the Juvenile Detention Center, the Elections Department, and financial administration for the County.

Public Safety: The costs associated with the investigation and arrest of individuals suspected to be involved in criminal activities as well as costs associated with emergency services (i.e. Sheriff's Department, Constables, and Volunteer Fire Departments), in addition to the operations of the court systems and prosecution offices (District and County Courts, Justices of the Peace, District and County Attorneys).

Conservation: Includes support for the agriculture and homemakers extension office.

Highways and Streets: The costs associated with County road and bridge departments and maintaining the County's infrastructure.

Health and Welfare: The costs associated with providing health benefits to citizens of the County (i.e. Indigent Health Care, Mental Health Unit, and contributions to support organizations).

Culture and Recreation: The costs associated with the operations of the County Library and Parks.

Interest on Long-term Debt: The finance charges associated with debt issuances for construction of County facilities.

Capital Assets and Debt Administration

The County’s investment in capital assets for its governmental activities as of September 30, 2022, amounts to \$114,644,177 net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, infrastructure (roads and bridges), equipment, and furnishings. In addition, the County capitalized the following amounts during the year in completing capital projects or purchasing assets:

Land	\$	-
Construction in progress		3,974,563
Buildings		1,326,441
Machinery and equipment		2,258,346
Infrastructure		744,759

CAPITAL ASSETS

	Historical Cost	Accumulated Depreciation	Net Investment
Land	\$ 3,801,487	\$ -	\$ 3,801,487
Construction in progress	5,919,198	-	5,919,198
Buildings and improvements	144,449,962	49,349,209	95,100,753
Improvements other than buildings	57,870	56,671	1,199
Infrastructure	25,881,317	22,198,384	3,682,933
Machinery and equipment	26,893,088	20,898,501	5,994,587
Right to use - asset	<u>230,762</u>	<u>86,742</u>	<u>144,020</u>
Total	<u>\$ 207,233,684</u>	<u>\$ 92,589,507</u>	<u>\$ 114,644,177</u>

LONG-TERM LIABILITIES

At the end of the current fiscal year, the County’s long-term outstanding liabilities was as follows:

	Original Amount	Interest Rate	Balance 09/30/22
Certificates of Obligation	\$ 67,475,000	2-5%	\$ 57,080,000
Bond premium	4,793,137	N/A	3,530,917
Compensated absences	N/A	N/A	1,921,306
Net OPEB obligation	N/A	N/A	746,308
Leases payable	N/A	N/A	144,164
Retainage payable	N/A	N/A	<u>171,962</u>
Total			<u>\$ 63,594,657</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

In fiscal year 2022, significant budget items included cost of living wage increases for County employees, replacement of road equipment and new vehicles purchased as the County maintains its fleet. The Commissioners Court also made revisions during the year to the original appropriations approved for the 2022 fiscal year budget. These revisions were mainly transfers within departments necessary to cover the expenditures of office by individual line items. Property taxes levied for the year allowed the County to pay for scheduled interest and principal payments due on debt, pay the expenses associated with capital murder trials, and pay for the increased cost of required medical coverage in the jail, among other regular expenditures. The County budgets conservatively for anticipated revenues and expenditures, allowing for an adequate reserve in fund balance as a safety net and savings for the future.

ECONOMIC FACTORS

Tom Green County's diverse local economy continues to provide long-term stability. The County has been successful in an effort to attract new businesses. The County is encouraging growth in the solar industry sector with tax abatement incentives. Projects such as those add value to the tax roll, but are not heavily reliant on attracting a large workforce. This is currently a fit for the County as unemployment is very low and there is generally a shortage of workers available. In addition, the housing shortage in the County makes it difficult to attract workers from other areas. The competition in the real estate market continues to drive home values up, and values are expected to continue to increase for the foreseeable future due to these market conditions.

FUTURE BUDGET CONCERNS

The County continues to budget and plan for capital improvements to maintain its assets and provide suitable space for public business and County employees. The County continues to grapple with the costs of serious crimes, with sixteen murder trials pending on the court dockets, six of which are capital cases. The County must plan to fund the prosecution and, in most instances, the defense in these cases, while still maintaining an adequate reserve in equity. The County continues to face budget challenges in providing medical care to inmates in the Detention Center, more increases may be necessary to address those requirements. The County's budget will be negatively impacted in future budgets from the rise in inflation, causing higher prices for common operating expenses. The cost to provide services is steadily increasing, and the County is also seeing staffing shortages in several departments. As employees are the County's primary resource in providing essential services to the community, salaries will likely need to be reviewed and adjusted to attract and retain competent workers. The County will continue to explore various functional areas for further cost saving opportunities and has actively increased its search for other funding sources, such as grants, that can offer improved services to replace older processes. Lastly, the State Legislature is currently in session and any law passed affecting the County could have budgetary impacts.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of Tom Green County's finances for all those with an interest in the County's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to:

County Auditor's Office
113 W. Beauregard Avenue
San Angelo TX 76903

BASIC FINANCIAL STATEMENTS

TOM GREEN COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

	Governmental Activities
ASSETS	
Cash	\$ 13,602,031
Investments	49,045,673
Receivables (net of allowances for uncollectibles)	5,388,129
Due from other governments	3,535,252
Prepaid expenses	15,476
Inventory	24,923
Net pension asset	13,642,629
Capital assets:	
Land	3,801,487
Construction in progress	5,919,198
Buildings	144,449,962
Improvements other than buildings	57,870
Infrastructure	25,881,317
Machinery and equipment	26,893,088
Right to use	230,762
Less: accumulated depreciation	(92,589,507)
Total capital assets	114,644,177
Total assets	199,898,290
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	4,487,918
Deferred outflows related to postemployment benefits	181,550
Total deferred outflows	4,669,468
LIABILITIES	
Accounts payable	5,872,256
Accrued liabilities	1,142,368
Due to other governments	1,166,197
Accrued interest	371,366
Unearned revenue	19,977,999
Noncurrent liabilities:	
Due within one year	
Long-term debt	2,968,378
Total OPEB liability	6,996
Due in more than one year	
Long-term debt	59,879,971
Total postemployment benefits liability	739,312
Total liabilities	92,124,843
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	17,530,132
Deferred inflows related to postemployment benefits	919,227
Total deferred inflows	18,449,359
NET POSITION	
Net investment in capital assets	53,717,134
Restricted for:	
Debt service	371,392
Road and bridge	981,340
Culture and recreation	614,512
General government	1,065,332
Health and welfare	3,630,666
Public safety	1,624,707
Federal and state programs	3,985
Other	133,652
Unrestricted	31,850,836
Total net position	\$ 93,993,556

The accompanying notes are an integral part of these financial statements.

TOM GREEN COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenue		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Governmental activities:				
General government	\$ 46,647,523	\$ 6,387,451	\$ 9,516,290	\$(30,743,782)
Public safety	31,298,355	3,206,068	656,760	(27,435,527)
Highways and streets	5,645,979	1,666,206	26,078	(3,953,695)
Conservation	172,562	93,405	-	(79,157)
Health and welfare	2,153,881	11,972	19,569,489	17,427,580
Culture and recreation	3,412,321	27,960	123,801	(3,260,560)
Interest on long-term debt	2,096,312	-	-	(2,096,312)
Total governmental activities	\$ <u>91,426,933</u>	\$ <u>11,393,062</u>	\$ <u>29,892,418</u>	\$ <u>(50,141,453)</u>
General revenues:				
Taxes:				
Property, levied for general purposes				\$ 37,627,905
Property, levied for debt service				4,416,549
Sales				12,169,655
Other				497,155
Unrestricted investment earnings				410,483
Gain on sale of capital assets				54,224
Miscellaneous				<u>343,479</u>
Total general revenues				<u>55,519,450</u>
Change in net position				<u>5,377,997</u>
Net position - beginning				<u>88,615,559</u>
Net position - ending				\$ <u>93,993,556</u>

The accompanying notes are an integral part of these financial statements.

TOM GREEN COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	General	Grants	Local Provider Participation	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 3,864,505	\$ -	\$ 3,558,286	\$ 6,179,240	\$ 13,602,031
Investments	30,818,611	18,227,062	-	-	49,045,673
Receivables (net of allowances for uncollectibles):					
Accounts	766,987	1,161,604	72,380	50,509	2,051,480
Taxes:					
Property	956,902	-	-	121,531	1,078,433
Sales	2,181,673	-	-	-	2,181,673
Mixed beverage	76,543	-	-	-	76,543
Due from other funds	519,433	-	-	84,719	604,152
Due from other governments	201,206	3,292,472	-	41,574	3,535,252
Prepaid expenses	11,801	-	-	3,675	15,476
Inventory	24,923	-	-	-	24,923
Total assets	<u>39,422,584</u>	<u>22,681,138</u>	<u>3,630,666</u>	<u>6,481,248</u>	<u>72,215,636</u>
LIABILITIES					
Accounts payable	3,165,551	2,185,843	-	520,862	5,872,256
Accrued liabilities	1,025,619	87,994	-	28,755	1,142,368
Due to other governments	89,306	-	-	1,076,891	1,166,197
Due to other funds	67,213	463,556	-	73,383	604,152
Unearned revenue	55,999	19,922,000	-	-	19,977,999
Total liabilities	<u>4,403,688</u>	<u>22,659,393</u>	<u>-</u>	<u>1,699,891</u>	<u>28,762,972</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	956,902	-	-	121,531	1,078,433
Unavailable revenue - grants	-	21,740	-	-	21,740
Unavailable revenue - fines and fees	668,865	-	-	-	668,865
Total deferred inflows of resources	<u>1,625,767</u>	<u>21,740</u>	<u>-</u>	<u>121,531</u>	<u>1,769,038</u>
FUND BALANCES					
Nonspendable	36,724	-	-	3,675	40,399
Restricted	-	5	3,630,666	4,673,384	8,304,055
Assigned	8,918,604	-	-	-	8,918,604
Unassigned	24,437,801	-	-	(17,233)	24,420,568
Total fund balances	<u>33,393,129</u>	<u>5</u>	<u>3,630,666</u>	<u>4,659,826</u>	<u>41,683,626</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 39,422,584</u>	<u>\$ 22,681,138</u>	<u>\$ 3,630,666</u>	<u>\$ 6,481,248</u>	<u>\$ 72,215,636</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.	\$ 114,644,177
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not included in fund balance.	1,769,038
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.	(50,323,394)
Deferred outflows of resources related to pensions and deferred inflows of resources related to pensions are not included in the fund financial statements.	(13,779,891)
Net position of governmental activities	<u>\$ 93,993,556</u>

TOM GREEN COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General	Grants	Local Provider Participation	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 50,277,592	\$ -	\$ 19,484,125	\$ 4,424,261	\$ 74,185,978
Fees of office	2,824,804	-	-	5,541,525	8,366,329
Intergovernmental	2,554,674	7,792,584	-	443,847	10,791,105
Fines and forfeitures	1,101,124	-	-	56,963	1,158,087
Licenses and permits	60,640	-	-	-	60,640
Investment income	387,730	207	8,330	14,636	410,903
Miscellaneous	1,464,044	37,699	-	223,979	1,725,722
Total revenues	<u>58,670,608</u>	<u>7,830,490</u>	<u>19,492,455</u>	<u>10,705,211</u>	<u>96,698,764</u>
EXPENDITURES					
Current:					
General government	16,661,295	524,454	21,362,498	3,536,862	42,085,109
Public safety	28,662,796	3,592,795	-	406,844	32,662,435
Highways and streets	1,562,039	2,639,360	-	1,408,157	5,609,556
Culture and recreation	2,869,618	103,905	-	14,156	2,987,679
Health and welfare	2,053,488	108,522	-	263	2,162,273
Conservation	161,576	20,064	-	-	181,640
Debt service:					
Principal	86,598	-	-	2,405,000	2,491,598
Interest and other charges	-	-	-	2,334,288	2,334,288
Capital outlay	4,608,569	1,453,470	-	1,405,840	7,467,879
Total expenditures	<u>56,665,979</u>	<u>8,442,570</u>	<u>21,362,498</u>	<u>11,511,410</u>	<u>97,982,457</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,004,629</u>	<u>(612,080)</u>	<u>(1,870,043)</u>	<u>(806,199)</u>	<u>(1,283,693)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	40,543	-	-	20,846	61,389
Transfers in	25,000	462,082	-	12,357	499,439
Transfers out	(466,623)	-	-	(32,816)	(499,439)
Total other financing sources (uses)	<u>(401,080)</u>	<u>462,082</u>	<u>-</u>	<u>387</u>	<u>61,389</u>
NET CHANGE IN FUND BALANCES	1,603,549	(149,998)	(1,870,043)	(805,812)	(1,222,304)
FUND BALANCES, BEGINNING	<u>31,789,580</u>	<u>150,003</u>	<u>5,500,709</u>	<u>5,465,638</u>	<u>42,905,930</u>
FUND BALANCES, ENDING	\$ <u>33,393,129</u>	\$ <u>5</u>	\$ <u>3,630,666</u>	\$ <u>4,659,826</u>	\$ <u>41,683,626</u>

The accompanying notes are an integral part of these financial statements.

TOM GREEN COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Net change in fund balances - total governmental funds:	\$(	1,222,304)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.		1,061,599
In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold.	(	47,799)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		51,942
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Repayment of principal of long-term debt		2,491,598
Net pension obligation		3,140,239
Amortization of:		
Premium		219,528
Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities.		
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.	(	<u>316,806)</u>
Change in net position of governmental activities	\$	<u>5,377,997</u>

TOM GREEN COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2022

	Investment Trust Funds	Custodial Funds
ASSETS		
Cash	\$ 1,605,649	\$ 8,620,235
Accounts receivable	-	12,745
Due from other governments	-	89,306
Total assets	<u>1,605,649</u>	<u>8,722,286</u>
LIABILITIES		
Accounts payable	-	771
Total liabilities	<u>-</u>	<u>771</u>
NET POSITION		
Restricted for individuals, organizations and other governments	<u>1,605,649</u>	<u>8,721,515</u>
Total net position	<u>\$ 1,605,649</u>	<u>\$ 8,721,515</u>

TOM GREEN COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Investment Trust Funds	Custodial Funds
INCREASES		
Contributions from judgements	\$ 766,861	\$ 270,083
Interest	3,830	-
Deposit held	-	97,846,773
Bonds received	130,075	13,433
Donations	<u>-</u>	<u>1,270</u>
Total increases	<u>\$ 900,766</u>	<u>\$ 98,131,559</u>
DECREASES		
Cash bonds forfeitures	\$ -	\$ 19,176,289
Disbursements to beneficiaries	<u>1,025,597</u>	<u>78,108,288</u>
Total decreases	<u>\$ 1,025,597</u>	<u>\$ 97,284,577</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>(124,831)</u>	<u>846,982</u>
NET POSITION, BEGINNING	<u>1,730,480</u>	<u>7,874,533</u>
NET POSITION, ENDING	<u>\$ 1,605,649</u>	<u>\$ 8,721,515</u>

TOM GREEN COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of Tom Green is an independent governmental entity created under the laws of the State of Texas. The County is governed by an elected Commissioners' Court. The reporting entity is defined as the primary government and those component units for which the primary government is financially accountable. To be financially accountable, a voting majority of the component unit's board must be appointed by the primary government, and either (a) the primary government must be able to impose its will, or (b) the primary government may potentially benefit financially or be financially responsible for the component unit. The County has no component units.

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 the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenue, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The County has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. *Program revenue* includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a function or segment. Taxes and other items not properly included among program revenue are reported instead as *general revenue*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenue is 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 revenue 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.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if 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.

Taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County has the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Grant Fund** is used to account for a variety of federal and state awards received by the County during the course of a given fiscal year. Revenues and expenditures of these awards are accounted for separately from other governmental funds to aid in reporting and record keeping requirements of the grants.

The **Local Provider Participation Fund** is the County's involvement in a county healthcare provider participation program that generates revenue from a mandatory payment that was required by the County from institutional health care providers to fund certain intergovernmental transfers and indigent care programs.

Additionally, the County reports the following fund types:

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than capital projects or debt service) that are restricted or committed to expenditures for specified purposes.

The **Capital Projects Fund** is used to account for proceeds from the 2015 Certificates of Obligation, 2017 Certificates of Obligation and the 2018 Certificates of Obligations which are to be used for the construction and improvements of a variety of County facilities.

Debt Service Funds are used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

Fiduciary Funds are used to account for assets held by the County as an agent for individuals, private organizations or other governments. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its governmental operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments between various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenue. Likewise, general revenue includes all taxes.

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

Deposits and Investments

The County maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month's end.

Investments for the County are reported at fair value, except for the position in investment pools. The County's investments in Pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

The County has adopted a written investment policy regarding the investment of its funds as defined in Public Funds Investment Act, Chapter 2256, Texas Governmental Code. In summary, the County is authorized to invest in the following:

- Obligations of the United States or its agencies and instruments;
- Obligations of State of Texas or its agencies and instrumentalities; and
- Other obligations, the principal and interest of which are unconditionally guaranteed or insured by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities.

Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the time of the fiscal year is referred to as “due to/from other funds” (i.e., the current portion of interfund loans).

All property tax receivables are shown net of an allowance for uncollectibles.

Taxes are due October 1 and become delinquent after January 31. No split payments or discounts are allowed. Penalties and Interest: (a) a delinquent tax incurs a penalty of six percent of the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, a tax on July 1 incurs a total penalty of 12 percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent; (b) a delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid; and an additional penalty up to a maximum of 20% of taxes, penalty and interest may be imposed to defray costs of collection for taxes delinquent after July 1.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plants, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items), are reported in the government-wide financial statements. The County defines capital assets 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 value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

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.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure (roads and bridges)	20
Buildings and improvements	20 - 30
Vehicles	5
Machinery and equipment	5 - 15
Right to use - infrastructure	20
Right to use - buildings	20 - 30
Right to use - equipment	5 - 15

Leases

The County is a lessee for a noncancellable lease of equipment. The County recognizes lease liability and an intangible right-to-use lease assets in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

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

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

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

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

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

The County is a lessor for noncancellable leases and recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

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

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.

- Difference in experience and actual OPEB experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions related to the pension and OPEB – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.

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 or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following items that qualify for reporting in this category.

- Under the modified accrual basis of accounting, unavailable revenue is reported in the governmental funds balance sheet as a deferred inflow of resources.
- Difference in experience and actual pension and OPEB experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Difference in projected and actual earnings on pension assets – The difference is deferred and amortized over a closed five-year period.
- Changes in actuarial assumptions related to OPEB – The difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Pensions

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

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized during the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by board resolution of the Commissioners' Court, the County's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commissioners' Court or County Judge.
- **Unassigned:** This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. 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 funds, then assigned funds, and finally unassigned funds.

Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Change in Accounting Principle

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains, “Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$(50,323,394) difference are as follows:

Bonds and notes payable	\$(57,080,000)
Accrued interest payable	(371,366)
Compensated absences	(1,921,306)
Net OPEB obligation	(746,308)
Net pension liability	13,642,629
Retainage payable	(171,962)
Leases	(144,164)
Bond premium	<u>(3,530,917)</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	\$(<u>50,323,394</u>)

Explanation of Certain Differences between the Governmental Fund Statement of Revenue, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenue, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental fund* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$1,061,599 difference are as follows:

Capital outlay	\$ 8,248,507
Depreciation expense	<u>(7,186,908)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$ <u>1,061,599</u>

Another element of that reconciliation states, “Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this \$51,942 difference are as follows:

Property tax revenue	\$ 9,411
Grants	21,740
Fines and fees	<u>20,791</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$ <u>51,942</u>

Another element of that reconciliation states, “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of this \$(316,806) difference are as follows:

Compensated absences	\$(282,592)
Accrued interest	18,448
Increase in net OPEB obligation	<u>(52,662)</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$(<u>316,806</u>)

III. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

As of September 30, 2022, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
Texas CLASS	\$ 27,356,324	31
TexPool	10,595,585	25
Certificates of deposit	<u>11,093,764</u>	
Total fair value	<u>\$ 49,045,673</u>	
Portfolio weighted average maturity (days)		28

Investments-Fair Value Hierarchy

The County categories its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs or quoted prices in markets that are not active; and Level 3 inputs are significant unobservable inputs.

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the County to invest its funds under a written investment policy (the "Investment Policy") that primarily emphasizes safety of principal, availability of liquidity to meet the County's obligations and market rate of return. The Investment Policy defines what constitutes the legal list of investments allowed under the policy, which excludes certain investment instruments allowed under Chapter 2256 of the Texas Government Code.

The County's deposits and investments are invested pursuant to the Investment Policy. The Investment Policy includes a list of authorized investment instruments and a maximum allowable stated maturity of any individual investment. In addition, it includes an "Investment Strategy" that specifically addresses limitations on instruments, diversification, and maturity scheduling.

The County is authorized to invest in the following investment instruments, provided that they meet the guidelines of the Investment Policy:

Obligations of the United States of America, its agencies and instrumentalities;

Certificates of deposit issued by a bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas, or by a savings and loan association or a savings bank organized under Texas law, the law of another state, or federal law, that has its main office or a branch office in Texas and that is guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner and amount provided by law for deposits for the County.

Money market mutual funds that are 1) registered and regulated by the Securities and Exchange Commission, 2) have a dollar weighted average stated maturity of 90 days or less, 3) rated AAA by at least one nationally recognized rating service, and 4) seek to maintain a net position value of \$1 per share;

Local government investment pools, which 1) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, and 3) are authorized by resolution or ordinance by Commissioners' Court.

Interest Rate Risk

In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the average dollar weighted maturity of its investment portfolios to a maximum of 90 days.

Custodial Credit Risk

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. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of September 30, 2022, the County's deposit balance was entirely collateralized with securities held by the pledging financial institution or covered by FDIC insurance.

Credit Risk

It is the County's policy to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. The County's investment pools are rated as follows by Standard & Poor's Investors Service.

Texas CLASS	AAAm
TexPool	AAAm

Receivables

Receivables as of year-end for the County's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Grants	Local Provider Participation	Governmental Funds	Total
Receivables:					
Taxes	\$ 3,383,971	\$ -	\$ -	\$ 147,642	\$ 3,531,613
Accounts	4,752,739	1,161,604	72,380	50,509	6,037,232
Gross receivables	8,136,710	1,161,604	72,380	198,151	9,568,845
Less: allowance for uncollectibles	4,154,605	-	-	26,111	4,180,716
Net total receivables	\$ 3,982,105	\$ 1,161,604	\$ 72,380	\$ 172,040	\$ 5,388,129

Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 3,801,487	\$ -	\$ -	\$ 3,801,487
Construction in progress	1,985,269	3,974,563	(40,634)	5,919,198
Total capital assets being depreciated	5,786,756	3,974,563	(40,634)	9,720,685
Capital assets, being depreciated:				
Buildings	143,123,521	1,326,441	-	144,449,962
Improvements other than buildings	57,870	-	-	57,870
Infrastructure	25,136,558	744,759	-	25,881,317
Machinery and equipment	25,746,269	2,258,346	(1,111,527)	26,893,088
Right to use - equipment	186,281	-	-	186,281
Right to use - infrastructure	11,458	-	-	11,458
Right to use - building	33,023	-	-	33,023
Total capital assets being depreciated	194,294,980	4,329,546	(1,111,527)	197,512,999
Less accumulated depreciation:				
Buildings	(44,812,863)	(4,536,346)	-	(49,349,209)
Improvements other than buildings	(53,777)	(2,894)	-	(56,671)
Infrastructure	(21,890,907)	(307,477)	-	(22,198,384)
Machinery and equipment	(19,749,414)	(2,253,449)	1,104,362	(20,898,501)
Right to use - equipment	-	(53,695)	-	(53,695)
Right to use - infrastructure	-	(4,741)	-	(4,741)
Right to use - building	-	(28,306)	-	(28,306)
Total accumulated depreciation	(86,506,961)	(7,186,908)	1,104,362	(92,589,507)
Total capital assets being depreciated, net	107,788,020	(2,857,362)	(7,165)	104,923,492
Governmental activities capital assets, net	\$ 113,574,776	\$ 1,117,201	\$ (47,799)	\$ 114,644,177

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:	
General government	\$ 5,206,268
Public safety	565,190
Highways and streets	875,079
Culture and recreation	<u>540,371</u>
	<u>\$ 7,186,908</u>

Interfund Receivables, Payables and Transfers

Due to/from other funds:

	Due to:			
	General	Grants	Nonmajor Funds	Total
Due from:				
General	\$ -	\$ 463,556	\$ 55,877	\$ 519,433
Nonmajor Funds	<u>67,213</u>	<u>-</u>	<u>17,506</u>	<u>84,719</u>
Total	<u>\$ 67,213</u>	<u>\$ 463,556</u>	<u>\$ 73,383</u>	<u>\$ 604,152</u>

These balances resulted from the time lag between the dates that 1) interfund goods and services are provided on reimbursable expenditures occur, and 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Interfund transfers:

	Transfers out:		
	General	Nonmajor Funds	Total
Transfers in:			
General	\$ -	\$ 25,000	\$ 25,000
Grants	462,082	-	462,082
Nonmajor Funds	<u>4,541</u>	<u>7,816</u>	<u>12,357</u>
Total transfers	<u>\$ 466,623</u>	<u>\$ 32,816</u>	<u>\$ 499,439</u>

Transfers are used to: (1) move revenues from the fund required by statute or budget to collect them to the fund required by budget to expend them.

Fund Balance

As of September 30, 2022, governmental fund balance is composed of the following:

<u>Fund Balance Classification</u>	<u>General</u>	<u>Grants</u>	<u>Local Provider Participation</u>	<u>Other Governmental</u>	<u>Total</u>
Nonspendable:					
Prepaid expenses	\$ 11,801	\$ -	\$ -	\$ 3,675	\$ 15,476
Inventories	24,923	-	-	-	24,923
Total Nonspendable	<u>36,724</u>	<u>-</u>	<u>-</u>	<u>3,675</u>	<u>40,399</u>
Restricted:					
Retirement of long-term debt	-	-	-	249,861	249,861
Road and bridge	-	-	-	981,340	981,340
Health and welfare	-	-	3,630,666	-	3,630,666
Federal and state programs	-	5	-	348,483	348,488
Library services	-	-	-	614,512	614,512
Judicial services	-	-	-	204,498	204,498
County Clerk	-	-	-	758,313	758,313
District Clerk	-	-	-	76,370	76,370
Justice Court technology	-	-	-	58,277	58,277
Courthouse security	-	-	-	188,194	188,194
District Attorney	-	-	-	709,795	709,795
County Attorney	-	-	-	24,500	24,500
District Attorney	-	-	-	5,662	5,662
Election services	-	-	-	111,259	111,259
Tax Assessor	-	-	-	61,498	61,498
Waste Water Treatment	-	-	-	120	120
Child Safety Fees	-	-	-	32,999	32,999
Sheriff Forfeiture	-	-	-	233,203	233,203
Third Court of Appeals	-	-	-	980	980
Language Access	-	-	-	9,099	9,099
Unclaimed Property	-	-	-	4,421	4,421
Capital projects	-	-	-	-	-
Total Restricted	<u>-</u>	<u>5</u>	<u>3,630,666</u>	<u>4,673,384</u>	<u>8,304,055</u>
Assigned:					
Juvenile services	46,065	-	-	-	46,065
Judicial services	774,785	-	-	-	774,785
Subsequent year's budget	8,097,754	-	-	-	8,097,754
Total Assigned	<u>8,918,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,918,604</u>
Unassigned	<u>24,437,801</u>	<u>-</u>	<u>-</u>	<u>(17,233)</u>	<u>24,420,568</u>
Total governmental fund balance	\$ <u>33,393,129</u>	\$ <u>5</u>	\$ <u>3,630,666</u>	\$ <u>4,659,826</u>	\$ <u>41,683,626</u>

Long-term Debt

The County had the following outstanding debt issues as of September 30, 2022:

\$ 50,000,000 Certificate of Obligation issued in 2015; interest at 3% - 5%	\$ 42,040,000
9,515,000 Certificate of Obligation issued in 2017; interest at 2% - 4%	8,030,000
7,960,000 Certificate of Obligation issued in 2018; interest at 3% - 5%	<u>7,010,000</u>
Total	\$ <u>57,080,000</u>

On April 26, 2018, the County issued \$7,960,000 of Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2018. The proceeds from the sale of the Certificates will be used together with the proceeds of the County's Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2015 and Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2017, for (i) completion of constructing and equipping a new County jail, including additional capacity and related parking, landscaping and infrastructure; (ii) completion of acquiring, constructing and equipping improvements and renovations to the County Courthouse; (iii) constructing and equipping improvements and renovations to the Michael D. Brown Justice Center; (iv) the acquisition of land and interests in land for such projects; and (v) legal, fiscal, architectural, engineering and other professional fees in connection with such projects. The Certificates have an interest rate ranging from 3.00% to 5.00% and a maturity date of 2039.

Annual debt service requirements to maturity for the notes payable are as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2023	\$ 2,520,000	\$ 2,216,538
2024	2,625,000	2,111,038
2025	2,735,000	2,000,313
2026	2,880,000	1,863,988
2027	3,020,000	1,720,713
2028-2032	17,185,000	6,683,300
2033-2037	20,945,000	2,946,581
2038-2042	<u>5,170,000</u>	<u>108,491</u>
Total	\$ <u>57,080,000</u>	\$ <u>19,650,962</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Government activities					
Certificates of obligation	\$ 59,485,000	\$ -	\$ 2,405,000	\$ 57,080,000	\$ 2,520,000
Compensated absences	1,638,714	2,135,663	1,853,071	1,921,306	384,261
Unamortized bond premium	3,750,445	-	219,528	3,530,917	-
Leases payable	230,762	-	86,598	144,164	64,117
Retainage payable	<u>116,360</u>	<u>171,962</u>	<u>116,360</u>	<u>171,962</u>	<u>-</u>
Governmental activity long-term liabilities	\$ <u>65,221,281</u>	\$ <u>2,307,625</u>	\$ <u>4,680,557</u>	\$ <u>62,848,349</u>	\$ <u>2,968,378</u>

Conduit Debt Obligations

In 2013, the County created the Tom Green County Cultural Education Facilities Finance Corporation, which issued Education Revenue Bonds, the proceeds thereof were loaned to an open enrollment public charter school in San Angelo, Texas. The proceeds were used to finance the construction and repair of public-school facilities and the acquisition of land deemed to be in the public interest. The bonds are secured by the property financed and are payable solely by the public charter school. Tom Green County, the State, or any other political subdivision thereof is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2022, there are three series of Education Revenue Bonds outstanding, with an aggregate principal amount payable of approximately \$14.7 million.

Defaults and Remedies

In the event of default, any registered owner of the certificates is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the County.

Leases Payable

For the year ended September 30, 2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

A summary of the governmental activities long-term lease payable as of September 30, 2022, is as follows:

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Lease Liability	Interest Current Year	Amounts Outstanding 9/30/22
Right to Use:					
Copiers - 112 W.Beauregard	0.6320%	2021	\$ 52,476	\$ 233	\$ 41,730
Copiers - 113 W. Beauregard	0.3277%	2021	126,544	224	86,712
Copiers - 124 W. Beauregard, Ste 2	0.2480%	2021	7,261	6	4,195
Radio Tower - Volunteer Firefighters Association	0.2477%	2021	11,458	11	6,785
Building - 5006 Knickerbocker Road	0.2133%	2021	33,023	1	4,742
Totals				\$ 475	\$ 144,164

Annual debt service requirements to maturity for the leases payable are as follows:

Year Ending September 30,	Leases payable	
	Principal	Interest
2023	\$ 64,117	\$ 475
2024	53,271	259
2025	17,618	98
2026	9,158	27
Total	\$ 144,164	\$ 859

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 comprehensive annual financial report (CAFR) 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 temporary positions are not eligible for membership.

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

Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. 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, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	402
Inactive employees entitled to but not yet receiving benefits	1,067
Active employees	<u>675</u>
	<u><u>2,144</u></u>

Contributions. The contribution rates for employees in TCDRS are either 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 7.55% and 8.28% in calendar years 2021 and 2022, respectively. The County’s contributions to TCDRS for the year ended September 30, 2022, were \$2,576,778 and were equal to the required contributions.

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

Actuarial Assumptions

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

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

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

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

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

The actuarial assumptions that determined the total pension liability as of December 31, 2021, were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except for mortality assumptions. Mortality assumptions were updated for the 2020 valuation to reflect projected improvements.

The long-term expected rate of return on pension plan investments is 7.60%. 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 2022 information for a 10-year time horizon. The valuation assumption for the long-term expected return is reassessed in detail at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2022 meeting. 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(2)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index(3)	4.00%	4.50%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index(5)	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U. S. Treasury	2.00%	-1.05%

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

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

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

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

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

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. 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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2020	\$ 130,914,392	\$ 125,839,671	\$ 5,074,721
Changes for the year:			
Service cost	3,687,437	-	3,687,437
Interest on total pension liability ⁽¹⁾	9,980,140	-	9,980,140
Effect of economic/demographic gains or losses	(406,900)	-	(406,900)
Effect of assumptions changes or inputs	(212,537)	-	(212,537)
Refund of contributions	(746,947)	(746,947)	-
Benefit payments	(5,943,974)	(5,943,974)	-
Administrative expenses	-	(81,646)	81,646
Member contributions	-	2,158,879	(2,158,879)
Net investment income	-	27,387,518	(27,387,518)
Employer contributions	-	2,328,511	(2,328,511)
Other ⁽²⁾	-	(27,772)	27,772
Balance at 12/31/2021	<u>\$ 137,271,611</u>	<u>\$ 150,914,240</u>	<u>\$ (13,642,629)</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 of the County, calculated using the discount rate of 7.6%, as well as what the County’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$ 155,680,804	\$ 137,271,610	\$ 121,934,067
Fiduciary net position	<u>150,914,239</u>	<u>150,914,239</u>	<u>150,914,239</u>
Net pension liability/(asset)	<u>\$ 4,766,565</u>	<u>\$ (13,642,629)</u>	<u>\$ (28,980,172)</u>

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2022, the County recognized pension income of \$563,381.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 91,616	\$ 203,450
Changes in actuarial assumptions	2,471,718	106,269
Difference between projected and actual investment earnings	-	17,220,413
Contributions subsequent to the measurement date	<u>1,924,584</u>	<u>-</u>
Total	<u>\$ 4,487,918</u>	<u>\$ 17,530,132</u>

\$1,924,584 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 liability 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:

<u>Year Ended September 30,</u>	
2023	\$(1,479,153)
2024	(5,798,211)
2025	(4,107,436)
2026	(3,581,998)

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; injuries to employees; and natural disasters. The County purchases workers' compensation insurance coverage from the Texas Political Subdivision Joint Self-Insured Fund, a public entity risk pool, which is self-sustaining through member premiums.

The County maintains commercial insurance coverage covering other risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. There have been no significant reductions in insurance coverage from the prior year.

Commitments and Contingencies

Litigation

The County is party to various legal proceedings which normally occur in governmental operations. In the opinion of management, these legal proceedings are not likely to have a material adverse impact on the affected funds of the County. No accrual has been made for any contingency in these financial statements.

Federal and State Grants

In the normal course of operations, the County receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement, which may arise as the result of these audits, is not believed to be material.

Post-Employment Benefits Other Than Pension Benefits

Plan Participants

Eligible plan participants are retirees who are eligible and elect to receive a monthly annuity from the Texas County and District Retirement System (TCDRS). TCDRS retirement forms must be completed prior to resignation and must take effect immediately upon terminating employment with the County. Retirees who subscribe to the County’s health insurance may stay on the plan until they reach the age of Medicare eligibility (currently age 65). Dependents of retirees may be eligible only if the dependent has been on the County’s insurance plan for a minimum of one year prior to the employee’s retirement date.

The following employees were covered by the benefit terms at October 1, 2021:

Inactive employees or beneficiaries currently receiving benefits	1
Active employees	<u>498</u>
	<u>499</u>

Medical Benefits

The Plan is a fully insured plan. Current medical retiree premium rates (2022) include:

- a) Pre-age 65 Individual MED: Generally \$773 per month.
- b) Pre-age 65 Spouse MED: Generally \$650 per month.
- c) Pre-age 65 Family MED: Generally \$1,083 per month.
- d) Post-age 65 MED: None, is a pre-Medicare plan only.

Adjustments to these premium rates to reflect the difference between the active/retiree group (for which the current premium rates were based) and the retiree-only group, were required, in accordance with ASOP 6. The retiree and the spouse are covered under the program. For Tom Green County, these adjustments were required for the Pre-Medicare medical liabilities.

Medicare Part B Premiums – None

Dental – Premium (\$29 per month for individual, etc.), is 100% paid by the retiree.

Eligibility

Generally, an employee may retire after the earlier of (i) age 60 with at least 8 years of service (i.e., “vested”), (ii) 30 years of service, and (iii) attainment of 75 points (age plus service)

County Subsidy

The County does not contribute toward retiree or dental medical coverage. The County allows the retirees to pay based on the “blended” premium rate (instead of a higher “retiree only” rate).

Actuarial Funding Method

Entry Age Normal, level% pay

Actuarial Assumptions

1. Valuation Date: 10/1/2021
2. Discount Rate: 4.77% per annum
3. Salary Scale: 3% per annum (for EAN)
4. Mortality: "PUB2010" mortality table with MP-2021 projection
5. Withdrawal: Select rates include:
1yr, 16%; 5yr, 7%; 10yr 4%;
15yr, 2%
6. Disability: N/A
7. Retirement: The following table illustrates the retirement rates:

Retirement Age	Retirement Rates
50-51	12%
52-54	13%
55-59	14%
60	15%
61	13%
62	28%
63	17%
64	17%
65	100%

8. Health Care Cost Trend Rate: The following table illustrates the assumed health care trend rate for each future year:

Year	(Medical) Assumed Increase
1	7.50%
2	7.25%
3	7.00%
4	6.75%
5	6.50%
6	6.00%
7	5.50%
8	5.00%
9+	4.50%

9. Marital - Actives: Wife is assumed to be same age as the husband. 10% of those who retire and take coverage are assumed elect coverage for the spouse.
10. Participation Rate: 15% of retirees are expected to take coverage and pay 100% of the blended premium.
11. Inflation Rate: 3.0% per annum

Asset Valuation Method

Market value.

Amortization Basis

For experience gains/losses, over the average expected future working lifetime of the whole group.

For assumption change gains/losses, over the average expected future working lifetime of the whole group.

Changes in Net OPEB Liability

Discount Rate (Proj.)	2.43%	FYE 9/30/2022	
Investment Return Rate (Proj.)	N/A	Index will apply	
	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balances at 10/1/2021	\$ 1,206,379	\$ -	\$ 1,206,379
Change	(460,071)	-	(460,071)
Balances at 9/30/2022	<u>\$ 746,308</u>	<u>\$ -</u>	<u>\$ 746,308</u>
Regular Expense:			
Service Cost	126,196		
Interest Cost	29,230		
Experience (Gain)/Loss Amort	(95,768)		
Total GASB 75 Expense for FYE22	<u>\$ 59,658</u>		

Sensitivity – Discount Rate

The following presents the net OPEB liability of the County, calculated using the discount rate of 4.77%, as well as what the County’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.77%) or 1-percentage-higher (5.77%) than the current rate:

	<u>1% Decrease 3.77%</u>	<u>Current Discount Rate 4.77%</u>	<u>1% Increase 5.77%</u>
Net OPEB Liability 9/30/2022	\$ <u>826,902</u>	\$ <u>746,308</u>	\$ <u>674,023</u>
Total GASB 75 Expense for FYE22	\$ <u>80,000</u>	\$ <u>59,658</u>	\$ <u>40,000</u>

Sensitivity – Health Care Trend Rate

	<u>1% Decrease 6.5% decreasing to 3.5%</u>	<u>Healthcare Trend Rates 7.5% decreasing to 4.5%</u>	<u>1% Increase 8.5% decreasing to 5.5%</u>
Net OPEB Liability 9/30/2022	\$ <u>648,958</u>	\$ <u>746,308</u>	\$ <u>863,843</u>
Total GASB 75 Expense for FYE22	\$ <u>50,000</u>	\$ <u>59,658</u>	\$ <u>80,000</u>

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

For the year ended September 30, 2022, the County recognized OPEB expense of \$59,658. At September 30, 2022, the County reported deferred inflows and outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 47,221	\$ 706,207
Changes in actuarial assumptions	<u>134,329</u>	<u>213,020</u>
Total	<u>\$ 181,550</u>	<u>\$ 919,227</u>

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

Year Ended September 30,		
2023	\$(	95,768)
2024	(	95,768)
2025	(	95,768)
2026	(	95,768)
2027	(	95,768)
2028-2029	(	191,535)
2030	(	67,302)

Tax Abatement

The County can enter into agreements with new, developing, and expanding businesses to promote local economic development. The County has effective agreements with two businesses to rebate 50% of the incremental increase in property taxes since 2014. The County entered into these agreements in March 2014 and may extend these agreements for an additional period of five years. There were no rebates requested by these two businesses in fiscal year 2022. The County has also entered into an agreement with another business to rebate 50% of all County property tax paid. The County entered into this agreement in November 2018 and may extend this agreement for an additional period of five years. Commitments by the developers include establishing a facility, and housing commercial vehicles and equipment. As of year-end, \$1,821,350 had been rebated over the life of the agreements, including \$403,635 in the current fiscal year. The County has also entered into agreements with several solar companies. The owners of these solar companies will make an annual payment in lieu of taxes when the project commences commercial operations. The County had two companies commence commercial operations in the fiscal year and made payment in lieu of taxes in the amount of \$267,843.

New Accounting Standard

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

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

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

**REQUIRED
SUPPLEMENTARY INFORMATION**

TOM GREEN COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$ 48,176,548	\$ 48,176,548	\$ 50,277,592	\$ 2,101,044
Fees of office	2,573,300	2,573,300	2,824,804	251,504
Intergovernmental	2,387,191	2,387,191	2,554,674	167,483
Fines and forfeitures	1,116,975	1,116,975	1,101,124	(15,851)
Licenses and permits	47,000	47,000	60,640	13,640
Investment income	54,615	54,615	387,730	333,115
Miscellaneous	848,576	1,175,173	1,464,044	288,871
Total revenues	<u>55,204,205</u>	<u>55,530,802</u>	<u>58,670,608</u>	<u>3,139,806</u>
EXPENDITURES				
Current:				
General government:				
Salaries and wages	6,947,415	6,791,385	6,295,483	495,902
Benefits	2,712,113	2,716,183	2,402,857	313,326
Operations	9,547,206	9,922,172	7,962,955	1,959,217
Capital outlay	6,527,645	6,576,065	3,910,467	2,665,598
Total general government	<u>25,734,379</u>	<u>26,005,805</u>	<u>20,571,762</u>	<u>5,434,043</u>
Public safety:				
Salaries and wages	16,749,896	16,765,037	15,815,855	949,182
Benefits	5,649,486	5,599,486	5,076,636	522,850
Operations	8,580,607	9,185,062	7,770,305	1,414,757
Capital outlay	575,501	625,126	151,589	473,537
Total public safety	<u>31,555,490</u>	<u>32,174,711</u>	<u>28,814,385</u>	<u>3,360,326</u>
Highways and streets:				
Salaries and wages	696,337	685,027	647,311	37,716
Benefits	245,788	246,373	231,723	14,650
Operations	628,905	750,884	683,005	67,879
Capital outlay	696,000	639,021	546,513	92,508
Total highways and streets	<u>2,267,030</u>	<u>2,321,305</u>	<u>2,108,552</u>	<u>212,753</u>
Conservation:				
Salaries and wages	107,806	107,806	101,800	6,006
Benefits	35,590	35,590	30,431	5,159
Operations	30,050	30,270	29,345	925
Total conservation	<u>173,446</u>	<u>173,666</u>	<u>161,576</u>	<u>12,090</u>

TOM GREEN COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
EXPENDITURES (Continued)				
Health and welfare:				
Salaries and wages	\$ 103,353	\$ 103,353	\$ 93,658	\$ 9,695
Benefits	44,194	44,194	38,444	5,750
Operations	<u>2,030,682</u>	<u>2,030,682</u>	<u>1,921,386</u>	<u>109,296</u>
Total health and welfare	<u>2,178,229</u>	<u>2,178,229</u>	<u>2,053,488</u>	<u>124,741</u>
Culture and recreation:				
Salaries and wages	1,699,957	1,699,957	1,676,457	23,500
Benefits	562,902	562,902	503,187	59,715
Operations	<u>684,445</u>	<u>761,353</u>	<u>689,974</u>	<u>71,379</u>
Total culture and recreation	<u>2,947,304</u>	<u>3,024,212</u>	<u>2,869,618</u>	<u>154,594</u>
Debt service:				
Principal	<u>86,598</u>	<u>86,598</u>	<u>86,598</u>	<u>-</u>
Total principal retirement	<u>86,598</u>	<u>86,598</u>	<u>86,598</u>	<u>-</u>
Total expenditures	<u>64,942,476</u>	<u>65,964,526</u>	<u>56,665,979</u>	<u>9,298,547</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(9,738,271)</u>	<u>(10,433,724)</u>	<u>2,004,629</u>	<u>12,438,353</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of capital assets	5,000	5,000	40,543	35,543
Transfers in	<u>26,600</u>	<u>26,600</u>	<u>25,000</u>	<u>(1,600)</u>
Total other financing sources (uses)	<u>31,600</u>	<u>31,600</u>	<u>(401,080)</u>	<u>(432,680)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (9,706,671)</u>	<u>\$ (10,402,124)</u>	<u>\$ 1,603,549</u>	<u>\$ 12,005,673</u>
FUND BALANCE, BEGINNING			<u>31,789,580</u>	
FUND BALANCE, ENDING			<u>\$ 33,393,129</u>	

TOM GREEN COUNTY, TEXAS

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

GRANTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 32,708,960	\$ 34,547,119	\$ 7,792,584	\$(26,754,535)
Investment income	-	-	207	207
Miscellaneous	<u>209,435</u>	<u>209,435</u>	<u>37,699</u>	<u>(171,736)</u>
Total revenues	<u>32,918,395</u>	<u>34,756,554</u>	<u>7,830,490</u>	<u>(26,926,064)</u>
EXPENDITURES				
Current:				
General government:	737,742	975,046	524,454	450,592
Public safety:	3,268,707	4,847,296	3,592,795	1,254,501
Highways and streets:	3,008,498	3,008,498	2,639,360	369,138
Culture and recreation:	349,119	573,681	103,905	469,776
Health and welfare:	-	632,369	108,522	523,847
Conservation	-	3,450,000	20,064	3,429,936
Capital outlay	<u>26,416,033</u>	<u>22,137,134</u>	<u>1,453,470</u>	<u>20,683,664</u>
Total expenditures	<u>33,780,099</u>	<u>35,624,024</u>	<u>8,442,570</u>	<u>27,181,454</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	<u>(861,704)</u>	<u>(867,470)</u>	<u>(612,080)</u>	<u>(54,107,518)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>851,113</u>	<u>879,507</u>	<u>462,082</u>	<u>(417,425)</u>
Total other financing sources	<u>851,113</u>	<u>879,507</u>	<u>462,082</u>	<u>(417,425)</u>
NET CHANGE IN FUND BALANCE	<u>(10,591)</u>	<u>12,037</u>	<u>(149,998)</u>	<u>(54,524,943)</u>
FUND BALANCE, BEGINNING			<u>150,003</u>	
FUND BALANCE, ENDING			\$ <u>5</u>	

TOM GREEN COUNTY, TEXAS

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

LOCAL PROVIDER PARTICIPATION

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
REVENUES				
Taxes	\$ 25,620,000	\$ 27,911,433	\$ 19,484,125	\$ (8,427,308)
Investment income	10,000	10,000	8,330	(1,670)
Total revenues	<u>25,630,000</u>	<u>27,921,433</u>	<u>19,492,455</u>	<u>(8,428,978)</u>
EXPENDITURES				
Current:				
General government:	25,630,000	27,921,433	21,362,498	6,558,935
Total expenditures	<u>25,630,000</u>	<u>27,921,433</u>	<u>21,362,498</u>	<u>6,558,935</u>
NET CHANGE IN FUND BALANCE	\$ <u> -</u>	\$ <u> -</u>	\$ <u>(1,870,043)</u>	\$ <u>(1,870,043)</u>
FUND BALANCE, BEGINNING			<u>5,500,709</u>	
FUND BALANCE, ENDING			\$ <u>3,630,666</u>	

TOM GREEN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY SCHEDULES

YEAR ENDED SEPTEMBER 30, 2022

Budgetary Information

The County follows these procedures in establishing the budgetary data reflected in the financial report:

1. The County Judge and Commissioners' Court have departmental meetings with management to determine the departmental budget requests.
2. The County Judge and Commissioners must meet in several workshops to establish a proposed budget for the fiscal year commencing the following October. The operational budget includes proposed expenditures and the means of financing them. The proposed budget is filed with the County Clerk and made available for public inspection at least 7 days prior to public budget hearing.
3. Public hearings are conducted to obtain taxpayer comments.
4. After the public hearings, the Commissioners' Court reviews the budget and makes any adjustments they feel necessary.
5. The budget is then legally enacted by the Commissioners' Court on or before September 9th, the timeframe required by statute, to be effective on October 1st.

Only the governing body, composed of the Commissioners' Court, may amend the budget after its adoption so long as the amendment continues to meet the requirements of Section 111 of the Local Government Code. During the year, several supplementary amendments to the original budget were required. All amendments were legally made. The final budget amounts shown in the financial statements represent the budget as amended at September 30, 2022. Under state statute, actual expenditures cannot exceed budgetary appropriations at any level for which the budget is formally approved. The County's legally adopted budget is at the department level in those funds with multiple departments and at the fund level in single department funds. Management can, with the exception of personnel items, make adjustments to their budget within the departmental level with Commissioners' Court approval. All budgets are fixed in nature. All governmental funds have legally adopted budgets. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures to budget are made on an ongoing basis. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget appropriations lapse at year-end. All encumbrances lapse at year-end.

TOM GREEN COUNTY, TEXAS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Plan Year Ended December 31	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Pension Liability / (asset):			
Service cost	\$ 2,813,846	\$ 2,962,064	\$ 3,133,160
Interest total pension liability	6,716,896	7,162,281	7,540,376
Effect of plan changes	-	(499,200)	-
Effect of assumption changes or inputs	-	1,039,287	-
Effect of economic/demographic (gains) or losses	(120,929)	(1,247,664)	(391,629)
Benefit payments/refunds of contributions	(4,131,317)	(4,370,720)	(4,773,184)
Net change in total pension liability	5,278,496	5,046,048	5,508,723
Total pension liability - beginning	<u>83,570,558</u>	<u>88,849,053</u>	<u>93,895,101</u>
Total pension liability - ending (a)	<u>\$ 88,849,054</u>	<u>\$ 93,895,101</u>	<u>\$ 99,403,824</u>
Plan Fiduciary Net Position:			
Employer contributions	\$ 2,067,828	\$ 2,111,233	\$ 2,117,315
Member contributions	1,706,935	1,786,305	1,824,236
Investment income net of investment expenses	5,555,011	5,530	6,377,104
Benefit payments, including refunds of contributions	(4,131,317)	(4,370,720)	(4,773,184)
Administrative expenses	(64,944)	(62,319)	(69,358)
Other	<u>224,601</u>	<u>(215,393)</u>	<u>472,551</u>
Net change in plan fiduciary net position	5,358,114	(745,364)	5,948,664
Plan fiduciary net position - beginning	<u>81,630,977</u>	<u>86,989,091</u>	<u>86,243,727</u>
Plan fiduciary net position - ending (b)	<u>86,989,091</u>	<u>86,243,727</u>	<u>92,192,391</u>
Net pension liability / (asset) - ending (a) - (b)	<u>\$ 1,859,963</u>	<u>\$ 7,651,374</u>	<u>\$ 7,211,433</u>
Fiduciary net position as a percentage of total pension liability	97.91%	91.85%	92.75%
Pensionable covered payroll	\$ 24,384,792	\$ 25,133,798	\$ 26,043,329
Net pension liability / (asset) as a percentage of covered payroll	7.63%	30.44%	27.69%

Note: This schedule is intended to show ten years of information. Additional years' information will be displayed as it becomes available.

	2017	2018	2019	2020	2021
\$	3,062,113	\$ 2,971,765	\$ 2,950,828	\$ 3,055,140	\$ 3,687,437
	8,087,264	8,544,960	8,970,790	9,462,363	9,980,140
	-	-	-	-	-
	542,682	-	-	7,415,154	(212,537)
(	571,543)	(635,533)	(58,153)	274,847	(406,900)
(	5,350,488)	(5,409,889)	(5,803,973)	(5,997,759)	(6,690,921)
	5,770,028	5,471,303	6,059,492	14,209,745	6,357,219
	<u>99,403,824</u>	<u>105,173,852</u>	<u>110,645,155</u>	<u>116,704,647</u>	<u>130,914,392</u>
\$	<u>105,173,852</u>	\$ <u>110,645,155</u>	\$ <u>116,704,647</u>	\$ <u>130,914,392</u>	\$ <u>137,271,611</u>
\$	2,025,266	\$ 2,118,026	\$ 2,083,608	\$ 2,459,745	\$ 2,328,511
	1,872,784	1,948,580	1,993,017	2,230,287	2,158,879
	13,433,519	(1,954,081)	16,534,910	11,914,127	27,387,518
(	5,350,488)	(5,409,889)	(5,803,973)	(5,997,759)	(6,690,921)
(	69,220)	(80,864)	(87,904)	(92,079)	(81,646)
(	19,547)	(29,564)	(42,968)	(28,253)	(27,772)
	11,892,314	(3,407,792)	14,676,690	10,486,068	25,074,569
	<u>92,192,391</u>	<u>104,084,705</u>	<u>100,676,913</u>	<u>115,353,603</u>	<u>125,839,671</u>
	<u>104,084,705</u>	<u>100,676,913</u>	<u>115,353,603</u>	<u>125,839,671</u>	<u>150,914,240</u>
\$	<u>1,089,147</u>	\$ <u>9,968,242</u>	\$ <u>1,351,044</u>	\$ <u>5,074,721</u>	\$ <u>(13,642,629)</u>
	98.96%	90.99%	98.84%	96.12%	109.94%
\$	26,754,053	\$ 27,435,617	\$ 28,471,675	\$ 31,861,242	\$ 30,841,127
	4.07%	36.33%	4.75%	15.93%	-44.24%

TOM GREEN COUNTY, TEXAS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

SCHEDULE OF CONTRIBUTIONS

LAST EIGHT FISCAL YEARS

Fiscal Year Ended September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2015	\$ 2,100,968	\$ 2,100,968	\$ -	\$ 24,947,079	8.4%
2016	2,200,830	2,200,830	-	26,839,540	8.2%
2017	2,040,402	2,040,402	-	26,498,261	7.7%
2018	2,093,002	2,093,002	-	27,236,046	7.7%
2019	2,101,235	2,101,235	-	28,344,000	7.4%
2020	2,317,949	2,317,949	-	30,383,088	7.6%
2021	2,323,527	2,323,527	-	30,586,404	7.6%
2022	2,576,778	2,576,778	-	31,882,101	8.1%

Note: This schedule is intended to show ten years of information. Additional years' information will be displayed as it becomes available.

TOM GREEN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Valuation Timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	18.8 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Tables for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019 No changes in plan provisions were reflected in the Schedule. 2020 No changes in plan provisions were reflected in the Schedule. 2021 : No changes in plan provisions were reflected in the Schedule.

TOM GREEN COUNTY, TEXAS

OTHER POST-EMPLOYMENT BENEFITS

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Plan Year Ended September 30	2018	2019	2020	2021	2022
Total OPEB Liability:					
Service cost	\$ 93,748	\$ 93,520	\$ 89,566	\$ 123,217	\$ 126,196
Interest	36,880	40,948	41,322	22,755	29,230
Difference between expected and actual experience	(15,494)	(107,405)	(393,009)	46,703	(408,096)
Changes in assumptions	-	9,781	183,004	(43,602)	(200,405)
Benefit payments	(3,367)	(3,400)	(11,666)	(12,000)	(6,996)
Net change in total pension liability / (asset)	111,767	33,444	(90,783)	137,073	(460,071)
Total OPEB liability - beginning	<u>1,014,878</u>	<u>1,126,645</u>	<u>1,160,089</u>	<u>1,069,306</u>	<u>1,206,379</u>
Total OPEB liability - ending (a)	<u>\$ 1,126,645</u>	<u>\$ 1,160,089</u>	<u>\$ 1,069,306</u>	<u>\$ 1,206,379</u>	<u>\$ 746,308</u>
Plan Fiduciary Net Position:					
Employer contributions	\$ 3,367	\$ 3,400	\$ 11,666	\$ 12,000	\$ 6,996
Benefit payments	<u>(3,367)</u>	<u>(3,400)</u>	<u>(11,666)</u>	<u>(12,000)</u>	<u>(6,996)</u>
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 1,126,645</u>	<u>\$ 1,160,089</u>	<u>\$ 1,069,306</u>	<u>\$ 1,206,379</u>	<u>\$ 746,308</u>
Fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 20,993,709	\$ 22,024,874	\$ 24,762,322	\$ 25,827,421	\$ 26,937,632
Total OPEB liability as a percentage of covered payroll	5.37%	5.27%	4.32%	4.67%	2.77%

Note: This schedule is intended to show ten years of information. Additional years' information will be displayed as it becomes available.

TOM GREEN COUNTY, TEXAS

OTHER POST-EMPLOYMENT BENEFITS

SCHEDULE OF CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Fiscal Year Ended September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2018	\$ 129,219	\$ 3,367	\$ (125,852)	\$ 20,993,709	0.02%
2019	173,799	3,400	(170,399)	22,024,874	0.02%
2020	171,873	11,666	(160,117)	24,762,322	0.05%
2021	189,499	12,000	(177,499)	25,827,421	0.05%
2022	203,071	6,996	(196,075)	26,937,632	0.03%

Note: This schedule is intended to show ten years of information. Additional years' information will be displayed as it becomes available.

TOM GREEN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
OTHER POST EMPLOYMENT BENEFITS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Valuation date	10/01/2021 (disclosures 9/30/2022)
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Entry age normal
Amortization Method	N/A
Amortization Period	N/A
Asset Valuation Method	Market
Inflation	3.00%
Healthcare cost trend rates	7.5% decreasing to 4.5% ultimate
Salary increases	3.0%
Retirement age	All: Rates from age 50
Mortality	"PUB 2010" w/MP2021 projection
Investment rate of return	4.77%

**COMBINING STATEMENTS
NONMAJOR GOVERNMENTAL FUNDS**

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	Special Revenue			
	Road and Bridge Precincts 1 and 3	Road and Bridge Precincts 2 and 4	County Law Library	Library
ASSETS				
Cash	\$ 609,793	\$ 436,369	\$ 124,763	\$ 487,187
Receivables (net of allowance for uncollectibles):				
Accounts	17,917	24,824	-	2,612
Property taxes	-	-	-	-
Due from other funds	-	-	6,867	-
Due from other governments	14,884	14,884	-	-
Prepaid expenses	-	-	-	2,700
	<u>\$ 642,594</u>	<u>\$ 476,077</u>	<u>\$ 131,630</u>	<u>\$ 492,499</u>
Total assets				
LIABILITIES				
Accounts payable	\$ 80,847	\$ 62,181	\$ 4,199	\$ 2,277
Accrued liabilities	9,758	8,160	441	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
	<u>90,605</u>	<u>70,341</u>	<u>4,640</u>	<u>2,277</u>
Total liabilities				
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources				
FUND BALANCES				
Nonspendable	-	-	-	2,700
Restricted	551,989	405,736	126,990	487,522
Unassigned	-	-	-	-
	<u>551,989</u>	<u>405,736</u>	<u>126,990</u>	<u>490,222</u>
Total fund balances				
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 642,594</u>	<u>\$ 476,077</u>	<u>\$ 131,630</u>	<u>\$ 492,499</u>

Special Revenue

County Clerk Preservation and Archive	Justice Court Technology	Records Management District Clerk	Courthouse and Justice Security	County Attorney Fee Account	District Attorney Fee Accounts
\$ 761,631	\$ 2,123	\$ 12,142	\$ 181,310	\$ 3,169	\$ 5,662
-	-	-	-	365	-
-	-	-	-	-	-
-	2,165	-	7,080	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 761,631</u>	<u>\$ 4,288</u>	<u>\$ 12,142</u>	<u>\$ 188,390</u>	<u>\$ 3,534</u>	<u>\$ 5,662</u>
\$ -	\$ -	\$ 3,161	\$ -	\$ -	\$ -
3,318	-	-	196	157	-
-	21,521	-	-	-	-
-	-	-	-	-	-
<u>3,318</u>	<u>21,521</u>	<u>3,161</u>	<u>196</u>	<u>157</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>
-	-	-	-	-	-
758,313	-	8,981	188,194	3,377	5,662
-	(17,233)	-	-	-	-
<u>758,313</u>	<u>(17,233)</u>	<u>8,981</u>	<u>188,194</u>	<u>3,377</u>	<u>5,662</u>
<u>\$ 761,631</u>	<u>\$ 4,288</u>	<u>\$ 12,142</u>	<u>\$ 188,390</u>	<u>\$ 3,534</u>	<u>\$ 5,662</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2022

	Special Revenue			
	Records Management County Courts	Judicial Efficiency	LEOSE Training	Judicial Education County Judge
ASSETS				
Cash	\$ 61,394	\$ 39,101	\$ 35,079	\$ 21,356
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	-	-
Property taxes	-	-	-	-
Due from other funds	6,802	157	-	-
Due from other governments	-	-	-	-
Prepaid expenses	-	975	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 68,196</u>	<u>\$ 40,233</u>	<u>\$ 35,079</u>	<u>\$ 21,356</u>
LIABILITIES				
Accounts payable	\$ -	\$ 964	\$ -	\$ -
Accrued liabilities	1,961	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>1,961</u>	<u>964</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	975	-	-
Restricted	66,235	38,294	35,079	21,356
Unassigned	-	-	-	-
Total fund balances	<u>66,235</u>	<u>39,269</u>	<u>35,079</u>	<u>21,356</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 68,196</u>	<u>\$ 40,233</u>	<u>\$ 35,079</u>	<u>\$ 21,356</u>

Special Revenue

Lateral Road	Graffiti Eradication	Election Contract Service	Guardianship	Child Abuse Prevention	County Attorney Pretrial Diversion Program
\$ 23,615	\$ 638	\$ 111,853	\$ 16,049	\$ 142	\$ 81,907
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,626	-	-
-	-	-	-	-	-
<u>23,615</u>	<u>638</u>	<u>111,853</u>	<u>17,675</u>	<u>142</u>	<u>81,907</u>
\$ -	\$ -	\$ 517	\$ -	\$ -	\$ 81
-	-	77	-	-	668
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>594</u>	<u>-</u>	<u>-</u>	<u>749</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
23,615	638	111,259	17,675	142	81,158
<u>23,615</u>	<u>638</u>	<u>111,259</u>	<u>17,675</u>	<u>142</u>	<u>81,158</u>
<u>\$ 23,615</u>	<u>\$ 638</u>	<u>\$ 111,853</u>	<u>\$ 17,675</u>	<u>\$ 142</u>	<u>\$ 81,907</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2022

	Special Revenue			
	District Attorney Pretrial Diversion Program	District Clerk Technology	District/ County Court Technology	County Speciality Court
ASSETS				
Cash	\$ 96,230	\$ 67,389	\$ 18,635	\$ 26,337
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	-	-
Property taxes	-	-	-	-
Due from other funds	-	-	220	999
Due from other governments	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	\$ 96,230	\$ 67,389	\$ 18,855	\$ 27,336
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	880	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	880	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	95,350	67,389	18,855	27,336
Unassigned	-	-	-	-
Total fund balances	95,350	67,389	18,855	27,336
Total liabilities, deferred inflows of resources, and fund balances	\$ 96,230	\$ 67,389	\$ 18,855	\$ 27,336

Special Revenue

Waste Water Treatment	51st D.A. Special Forfeiture	119th D.A. Special Forfeiture	State Municipal Fees	State Fees - Criminal	State Fees - Civil
\$ 940	\$ 683,209	\$ 23,100	\$ 48,384	\$ 207,738	\$ 93,068
20	-	-	550	-	2,583
-	-	-	-	-	-
-	-	-	-	22,014	3,978
-	-	-	-	27	-
-	-	-	-	-	-
<u>\$ 960</u>	<u>\$ 683,209</u>	<u>\$ 23,100</u>	<u>\$ 48,934</u>	<u>\$ 229,779</u>	<u>\$ 99,629</u>
\$ 840	\$ 622	\$ 784	\$ 48,719	\$ 185,517	\$ 95,951
-	628	227	-	-	-
-	7,479	-	-	44,262	33
-	-	-	-	-	-
<u>840</u>	<u>8,729</u>	<u>1,011</u>	<u>48,719</u>	<u>229,779</u>	<u>95,984</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
120	674,480	22,089	215	-	3,645
-	-	-	-	-	-
<u>120</u>	<u>674,480</u>	<u>22,089</u>	<u>215</u>	<u>-</u>	<u>3,645</u>
<u>\$ 960</u>	<u>\$ 683,209</u>	<u>\$ 23,100</u>	<u>\$ 48,934</u>	<u>\$ 229,779</u>	<u>\$ 99,629</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

SEPTEMBER 30, 2022

	Special Revenue			
	Child Safety Fee	Child Restraint State Fee	Sheriff Forfeiture	Third Court of Appeals
ASSETS				
Cash	\$ 32,531	\$ 4,776	\$ 232,033	\$ 1,728
Receivables (net of allowance for uncollectibles):				
Accounts	468	-	1,170	-
Property taxes	-	-	-	-
Due from other funds	-	-	-	981
Due from other governments	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>32,999</u>	<u>4,776</u>	<u>233,203</u>	<u>2,709</u>
Total assets	<u>\$ 32,999</u>	<u>\$ 4,776</u>	<u>\$ 233,203</u>	<u>\$ 2,709</u>
LIABILITIES				
Accounts payable	\$ -	\$ 4,776	\$ -	\$ 1,729
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
	<u>-</u>	<u>4,776</u>	<u>-</u>	<u>1,729</u>
Total liabilities	<u>-</u>	<u>4,776</u>	<u>-</u>	<u>1,729</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	32,999	-	233,203	980
Unassigned	-	-	-	-
	<u>32,999</u>	<u>-</u>	<u>233,203</u>	<u>980</u>
Total fund balances	<u>32,999</u>	<u>-</u>	<u>233,203</u>	<u>980</u>
	<u>\$ 32,999</u>	<u>\$ 4,776</u>	<u>\$ 233,203</u>	<u>\$ 2,709</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32,999</u>	<u>\$ 4,776</u>	<u>\$ 233,203</u>	<u>\$ 2,709</u>

Special Revenue

Unclaimed Property	Truancy Prevention and Diversion	County Attorney Merchant Account	Tax Assessor - Collector VIT	Court Reporter Service	Judicial Education & Support
\$ 31,980	\$ 100,182	\$ 21,123	\$ 1,138,389	\$ 11,173	\$ 1,766
-	-	-	-	-	-
-	2,752	-	-	4,905	256
-	-	-	-	-	-
<u>31,980</u>	<u>102,934</u>	<u>21,123</u>	<u>1,138,389</u>	<u>16,078</u>	<u>2,022</u>
\$ 27,559	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	88	-
<u>27,559</u>	<u>-</u>	<u>-</u>	<u>1,076,891</u>	<u>-</u>	<u>-</u>
<u>27,559</u>	<u>-</u>	<u>-</u>	<u>1,076,891</u>	<u>88</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,421	102,934	21,123	61,498	15,990	2,022
<u>4,421</u>	<u>102,934</u>	<u>21,123</u>	<u>61,498</u>	<u>15,990</u>	<u>2,022</u>
<u>4,421</u>	<u>102,934</u>	<u>21,123</u>	<u>61,498</u>	<u>15,990</u>	<u>2,022</u>
<u>\$ 31,980</u>	<u>\$ 102,934</u>	<u>\$ 21,123</u>	<u>\$ 1,138,389</u>	<u>\$ 16,078</u>	<u>\$ 2,022</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

SEPTEMBER 30, 2022

	Special Revenue			
	County Jury	Justice Court JP 4 Equipment	Court Facility Fee	Lang Access
ASSETS				
Cash	\$ 2,474	\$ 34,385	\$ 24,905	\$ 7,890
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	-	-
Property taxes	-	-	-	-
Due from other funds	1,962	5,175	3,924	1,209
Due from other governments	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>4,436</u>	<u>39,560</u>	<u>28,829</u>	<u>9,099</u>
Total assets	<u>\$ 4,436</u>	<u>\$ 39,560</u>	<u>\$ 28,829</u>	<u>\$ 9,099</u>
LIABILITIES				
Accounts payable	\$ -	\$ 138	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
	<u>-</u>	<u>138</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>138</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	4,436	39,422	28,829	9,099
Unassigned	-	-	-	-
	<u>4,436</u>	<u>39,422</u>	<u>28,829</u>	<u>9,099</u>
Total fund balances	<u>4,436</u>	<u>39,422</u>	<u>28,829</u>	<u>9,099</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,436</u>	<u>\$ 39,560</u>	<u>\$ 28,829</u>	<u>\$ 9,099</u>

Special Revenues			Debt Service	Capital Projects	Total Governmental Funds
51st D.A. Outer County	119th D.A. Outer County	Clerk of the Court	Debt Service	Capital Projects	
\$ 13,383	\$ 2,127	\$ -	\$ 238,082	\$ -	\$ 6,179,240
-	-	-	-	-	50,509
-	-	-	121,531	-	121,531
-	-	11,647	-	-	84,719
-	-	-	11,779	-	41,574
-	-	-	-	-	3,675
<u>\$ 13,383</u>	<u>\$ 2,127</u>	<u>\$ 11,647</u>	<u>\$ 371,392</u>	<u>\$ -</u>	<u>\$ 6,481,248</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,862
500	1,784	-	-	-	28,755
-	-	-	-	-	73,383
-	-	-	-	-	1,076,891
<u>500</u>	<u>1,784</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,699,891</u>
-	-	-	121,531	-	121,531
-	-	-	121,531	-	121,531
-	-	-	-	-	3,675
12,883	343	11,647	249,861	-	4,673,384
-	-	-	-	-	(17,233)
<u>12,883</u>	<u>343</u>	<u>11,647</u>	<u>249,861</u>	<u>-</u>	<u>4,659,826</u>
<u>\$ 13,383</u>	<u>\$ 2,127</u>	<u>\$ 11,647</u>	<u>\$ 371,392</u>	<u>\$ -</u>	<u>\$ 6,481,248</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue			
	Road and Bridge Precincts 1 and 3	Road and Bridge Precincts 2 and 4	County Law Library	Library
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	679,185	593,121	68,879	-
Fines and forfeitures	-	-	-	-
Intergovernmental	194,400	165,600	-	-
Investment income	1,373	1,677	284	1,078
Miscellaneous	-	-	-	116,197
Total revenues	<u>874,958</u>	<u>760,398</u>	<u>69,163</u>	<u>117,275</u>
EXPENDITURES				
Current:				
General government	-	-	61,442	-
Public safety	-	-	-	-
Highways and streets	735,132	656,736	-	-
Culture and recreation	-	-	-	14,156
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	5,226
Total expenditures	<u>735,132</u>	<u>656,736</u>	<u>61,442</u>	<u>19,382</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>139,826</u>	<u>103,662</u>	<u>7,721</u>	<u>97,893</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	5,713	13,963	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,713</u>	<u>13,963</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	145,539	117,625	7,721	97,893
FUND BALANCES, BEGINNING	<u>406,450</u>	<u>288,111</u>	<u>119,269</u>	<u>392,329</u>
FUND BALANCES, ENDING	<u>\$ 551,989</u>	<u>\$ 405,736</u>	<u>\$ 126,990</u>	<u>\$ 490,222</u>

Special Revenue

County Clerk Preservation and Archive	Justice Court Technology	Records Management District Clerk	Courthouse and Justice Security	County Attorney Fee Account	District Attorney Fee Accounts
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461,340	26,132	2,481	94,889	2,645	-
-	-	-	-	-	-
-	-	-	-	-	-
1,466	33	27	400	9	17
-	-	-	-	3	944
<u>462,806</u>	<u>26,165</u>	<u>2,508</u>	<u>95,289</u>	<u>2,657</u>	<u>961</u>
174,438	-	4,286	-	-	-
-	62,373	-	12,693	4,090	3,501
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,520	-	-
<u>174,438</u>	<u>62,373</u>	<u>4,286</u>	<u>14,213</u>	<u>4,090</u>	<u>3,501</u>
<u>288,368</u>	<u>(36,208)</u>	<u>(1,778)</u>	<u>81,076</u>	<u>(1,433)</u>	<u>(2,540)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(25,000)	-	-
-	-	-	(25,000)	-	-
288,368	(36,208)	(1,778)	56,076	(1,433)	(2,540)
<u>469,945</u>	<u>18,975</u>	<u>10,759</u>	<u>132,118</u>	<u>4,810</u>	<u>8,202</u>
<u>\$ 758,313</u>	<u>\$(17,233)</u>	<u>\$ 8,981</u>	<u>\$ 188,194</u>	<u>\$ 3,377</u>	<u>\$ 5,662</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue			
	Records Management County Courts	Judicial Efficiency	LEOSE Training	Judicial Education County Judge
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	71,142	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	25,571	12,193	-
Investment income	130	93	98	48
Miscellaneous	-	-	-	-
Total revenues	<u>71,272</u>	<u>25,664</u>	<u>12,291</u>	<u>48</u>
EXPENDITURES				
Current:				
General government	59,755	-	-	-
Public safety	-	20,350	25,740	422
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>59,755</u>	<u>20,350</u>	<u>25,740</u>	<u>422</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>11,517</u>	<u>5,314</u>	<u>(13,449)</u>	<u>(374)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	11,517	5,314	(13,449)	(374)
FUND BALANCES, BEGINNING	<u>54,718</u>	<u>33,955</u>	<u>48,528</u>	<u>21,730</u>
FUND BALANCES, ENDING	<u>\$ 66,235</u>	<u>\$ 39,269</u>	<u>\$ 35,079</u>	<u>\$ 21,356</u>

Special Revenue

Lateral Road	Graffiti Eradication	Election Contract Service	Guardianship	Child Abuse Prevention	County Attorney Pretrial Diversion Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	15,523	142	68,000
-	-	-	-	-	-
33,900	-	12,183	-	-	-
71	1	286	44	-	137
-	-	41,499	-	-	-
<u>33,971</u>	<u>1</u>	<u>53,968</u>	<u>15,567</u>	<u>142</u>	<u>68,137</u>
-	-	81,214	-	-	-
-	-	-	8,957	-	21,134
16,289	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	263	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>16,289</u>	<u>-</u>	<u>81,214</u>	<u>8,957</u>	<u>263</u>	<u>21,134</u>
<u>17,682</u>	<u>1</u>	<u>(27,246)</u>	<u>6,610</u>	<u>(121)</u>	<u>47,003</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>17,682</u>	<u>1</u>	<u>(27,246)</u>	<u>6,610</u>	<u>(121)</u>	<u>47,003</u>
<u>5,933</u>	<u>637</u>	<u>138,505</u>	<u>11,065</u>	<u>263</u>	<u>34,155</u>
<u>\$ 23,615</u>	<u>\$ 638</u>	<u>\$ 111,259</u>	<u>\$ 17,675</u>	<u>\$ 142</u>	<u>\$ 81,158</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue			
	District Attorney Pretrial Diversion Program	District Clerk Technology	District/ County Court Technology	County Speciality Court
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	44,000	4,572	4,743	15,360
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	196	153	39	-
Miscellaneous	-	-	-	-
Total revenues	<u>44,196</u>	<u>4,725</u>	<u>4,782</u>	<u>15,360</u>
EXPENDITURES				
Current:				
General government	-	1,765	-	-
Public safety	27,483	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>27,483</u>	<u>1,765</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>16,713</u>	<u>2,960</u>	<u>4,782</u>	<u>15,360</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	16,713	2,960	4,782	15,360
FUND BALANCES, BEGINNING	<u>78,637</u>	<u>64,429</u>	<u>14,073</u>	<u>11,976</u>
FUND BALANCES, ENDING	<u>\$ 95,350</u>	<u>\$ 67,389</u>	<u>\$ 18,855</u>	<u>\$ 27,336</u>

Special Revenue

Waste Water Treatment	51st D.A. Special Forfeiture	119th D.A. Special Forfeiture	State Municipal Fees	State Fees - Criminal	State Fees - Civil
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,250	-	-	290,308	852,122	385,814
-	11,566	8,828	-	-	-
-	-	-	-	-	-
-	1,583	60	-	-	-
-	-	-	-	-	-
<u>3,250</u>	<u>13,149</u>	<u>8,888</u>	<u>290,308</u>	<u>852,122</u>	<u>385,814</u>
3,580	-	-	291,380	852,122	382,169
-	45,896	17,675	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,580</u>	<u>45,896</u>	<u>17,675</u>	<u>291,380</u>	<u>852,122</u>	<u>382,169</u>
(330)	(32,747)	(8,787)	(1,072)	-	3,645
-	-	-	-	-	-
-	-	-	-	-	-
-	(7,816)	-	-	-	-
-	(7,816)	-	-	-	-
(330)	(40,563)	(8,787)	(1,072)	-	3,645
<u>450</u>	<u>715,043</u>	<u>30,876</u>	<u>1,287</u>	<u>-</u>	<u>-</u>
<u>\$ 120</u>	<u>\$ 674,480</u>	<u>\$ 22,089</u>	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ 3,645</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue			
	Child Safety Fee	Child Restraint State Fee	Sheriff Forfeiture	Third Court of Appeals
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	24,356	4,776	-	9,839
Fines and forfeitures	-	-	36,569	-
Intergovernmental	-	-	-	-
Investment income	77	-	493	-
Miscellaneous	-	-	-	-
Total revenues	24,433	4,776	37,062	9,839
EXPENDITURES				
Current:				
General government	-	4,776	-	8,884
Public safety	27,447	-	1,325	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	27,447	4,776	1,325	8,884
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,014)	-	35,737	955
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	1,170	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	1,170	-
NET CHANGE IN FUND BALANCES	(3,014)	-	36,907	955
FUND BALANCES, BEGINNING	36,013	-	196,296	25
FUND BALANCES, ENDING	\$ 32,999	\$ -	\$ 233,203	\$ 980

Special Revenue

Unclaimed Property	Truancy Prevention and Diversion	County Attorney Merchant Account	Tax Assessor - Collector VIT	Court Reporter Service	Judicial Education & Support
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	28,887	29,767	1,613,540	36,036	2,022
-	-	-	-	-	-
-	-	-	-	-	-
-	-	74	2,230	-	-
<u>1,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,836</u>	<u>28,887</u>	<u>29,841</u>	<u>1,615,770</u>	<u>36,036</u>	<u>2,022</u>
-	-	-	1,609,851	-	-
-	-	29,821	-	20,046	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>29,821</u>	<u>1,609,851</u>	<u>20,046</u>	<u>-</u>
<u>1,836</u>	<u>28,887</u>	<u>20</u>	<u>5,919</u>	<u>15,990</u>	<u>2,022</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,836</u>	<u>28,887</u>	<u>20</u>	<u>5,919</u>	<u>15,990</u>	<u>2,022</u>
<u>2,585</u>	<u>74,047</u>	<u>21,103</u>	<u>55,579</u>	<u>-</u>	<u>-</u>
<u>\$ 4,421</u>	<u>\$ 102,934</u>	<u>\$ 21,123</u>	<u>\$ 61,498</u>	<u>\$ 15,990</u>	<u>\$ 2,022</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS
(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue			
	County Jury	Justice Court JP 4 Equipment	Court Facility Fee	Lang Access
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	14,414	44,143	28,829	9,621
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	14,414	44,143	28,829	9,621
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	9,978	4,721	-	522
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	9,978	4,721	-	522
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,436	39,422	28,829	9,099
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	4,436	39,422	28,829	9,099
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ 4,436	\$ 39,422	\$ 28,829	\$ 9,099

Special Revenues			Debt Service	Capital Projects	Total Governmental Funds
51st D.A. Outer County	119th D.A. Outer County	Clerk of the Court	Debt Service	Capital Projects	
\$ -	\$ -	\$ -	\$ 4,424,261	\$ -	\$ 4,424,261
-	-	11,647	-	-	5,541,525
-	-	-	-	-	56,963
-	-	-	-	-	443,847
26	13	-	1,781	639	14,636
<u>13,500</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>223,979</u>
<u>13,526</u>	<u>50,013</u>	<u>11,647</u>	<u>4,426,042</u>	<u>639</u>	<u>10,705,211</u>
-	-	-	1,200	-	3,536,862
13,000	49,670	-	-	-	406,844
-	-	-	-	-	1,408,157
-	-	-	-	-	14,156
-	-	-	-	-	263
-	-	-	2,405,000	-	2,405,000
-	-	-	2,334,288	-	2,334,288
-	-	-	-	1,399,094	1,405,840
<u>13,000</u>	<u>49,670</u>	<u>-</u>	<u>4,740,488</u>	<u>1,399,094</u>	<u>11,511,410</u>
<u>526</u>	<u>343</u>	<u>11,647</u>	<u>(314,446)</u>	<u>(1,398,455)</u>	<u>(806,199)</u>
-	-	-	-	-	20,846
12,357	-	-	-	-	12,357
-	-	-	-	-	(32,816)
<u>12,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>387</u>
12,883	343	11,647	(314,446)	(1,398,455)	(805,812)
-	-	-	564,307	1,398,455	5,465,638
<u>\$ 12,883</u>	<u>\$ 343</u>	<u>\$ 11,647</u>	<u>\$ 249,861</u>	<u>\$ -</u>	<u>\$ 4,659,826</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2022

	Investment Trust Funds		
	County Clerk Trust	District Clerk Trust	Total Investment Trust Funds
ASSETS			
Cash	\$ 754,744	\$ 850,905	\$ 1,605,649
Receivables	-	-	-
Due from other governments	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 \$ <u>754,744</u>	 \$ <u>850,905</u>	 \$ <u>1,605,649</u>
 LIABILITIES			
Liabilities:			
Accounts payable	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
 Total liabilities	 \$ <u>-</u>	 \$ <u>-</u>	 \$ <u>-</u>
 NET POSITION			
Restricted for individuals, organizations and other governments	\$ <u>754,744</u>	\$ <u>850,905</u>	\$ <u>1,605,649</u>
 Total net position	 \$ <u>754,744</u>	 \$ <u>850,905</u>	 \$ <u>1,605,649</u>

Custodial Funds

County Sheriff	Juror Donations	Tax Assessor - Collector	Cafeteria Plan Trust	District Attorney	Cafeteria/ ZP	Bailsbondsmen Collateral
\$ -	\$ 756	\$ 819,180	\$ 48,078	\$ 594,956	\$ -	\$ 714,202
-	-	12,045	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 756</u>	<u>\$ 831,225</u>	<u>\$ 48,078</u>	<u>\$ 594,956</u>	<u>\$ -</u>	<u>\$ 714,202</u>
<u>\$ -</u>	<u>\$ 336</u>	<u>\$ 435</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 336</u>	<u>\$ 435</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 420</u>	<u>\$ 830,790</u>	<u>\$ 48,078</u>	<u>\$ 594,956</u>	<u>\$ -</u>	<u>\$ 714,202</u>
<u>\$ -</u>	<u>\$ 420</u>	<u>\$ 830,790</u>	<u>\$ 48,078</u>	<u>\$ 594,956</u>	<u>\$ -</u>	<u>\$ 714,202</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2022

	Custodial Funds			
	Juvenile Probation	CSCD	Total Custodial Funds	Total Fiduciary Funds
ASSETS				
Cash	\$ 1,575,439	\$ 4,867,624	\$ 8,620,235	\$ 10,225,884
Receivables	-	700	12,745	12,745
Due from other governments	-	89,306	89,306	89,306
Total assets	\$ 1,575,439	\$ 4,957,630	\$ 8,722,286	\$ 10,327,935
LIABILITIES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 771	\$ 771
Total liabilities	\$ -	\$ -	\$ 771	\$ 771
NET POSITION				
Restricted for individuals, organizations and other governments	\$ 1,575,439	\$ 4,957,630	\$ 8,721,515	\$ 10,327,164
Total net position	\$ 1,575,439	\$ 4,957,630	\$ 8,721,515	\$ 10,327,164

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Investment Trust Funds		
	County Clerk Trust	DC Trust	Total Investment Trust Funds
INCREASES			
Contributions from judgements	\$ 342,786	\$ 424,075	\$ 766,861
Interest	3,312	518	3,830
Deposits held	-	-	-
Bonds received	130,075	-	130,075
Donations	<u>-</u>	<u>-</u>	<u>-</u>
Total increases	<u>\$ 476,173</u>	<u>\$ 424,593</u>	<u>\$ 900,766</u>
DECREASES			
Deposits returned	\$ -	\$ -	\$ -
Disbursements to beneficiaries	<u>326,669</u>	<u>698,928</u>	<u>1,025,597</u>
Total decreases	<u>\$ 326,669</u>	<u>\$ 698,928</u>	<u>\$ 1,025,597</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>149,504</u>	<u>(274,335)</u>	<u>(124,831)</u>
NET POSITION, BEGINNING	<u>605,240</u>	<u>1,125,240</u>	<u>1,730,480</u>
NET POSITION, ENDING	<u>\$ 754,744</u>	<u>\$ 850,905</u>	<u>\$ 1,605,649</u>

Custodial Funds

County Sheriff	Juror Donations	Tax Assessor - Collector	Cafeteria Plan Trust	District Attorney	Cafeteria/ ZP	Bailbondsmen Collateral
\$ 24,030	\$ -	\$ -	\$ -	\$ 246,053	\$ -	\$ -
-	-	-	95	-	-	-
-	-	78,131,474	63,531	-	51,768	303,215
-	-	-	-	-	-	-
<u>-</u>	<u>1,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 24,030</u>	<u>\$ 1,270</u>	<u>\$ 78,131,474</u>	<u>\$ 63,626</u>	<u>\$ 246,053</u>	<u>\$ 51,768</u>	<u>\$ 303,215</u>
\$ -	\$ -	\$ -	\$ 54,336	\$ -	\$ 51,768	\$ 221,207
<u>24,030</u>	<u>2,146</u>	<u>77,925,556</u>	<u>-</u>	<u>156,556</u>	<u>-</u>	<u>-</u>
<u>\$ 24,030</u>	<u>\$ 2,146</u>	<u>\$ 77,925,556</u>	<u>\$ 54,336</u>	<u>\$ 156,556</u>	<u>\$ 51,768</u>	<u>\$ 221,207</u>
<u>-</u>	<u>(876)</u>	<u>205,918</u>	<u>9,290</u>	<u>89,497</u>	<u>-</u>	<u>82,008</u>
<u>-</u>	<u>1,296</u>	<u>624,872</u>	<u>38,788</u>	<u>505,459</u>	<u>-</u>	<u>632,194</u>
<u>\$ -</u>	<u>\$ 420</u>	<u>\$ 830,790</u>	<u>\$ 48,078</u>	<u>\$ 594,956</u>	<u>\$ -</u>	<u>\$ 714,202</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Custodial Funds		Total Custodial Funds	Total Fiduciary Funds
	Juvenile Probation	CSCD		
INCREASES				
Contributions from judgements	\$ -	\$ -	\$ 270,083	\$ 1,036,944
Interest	4,179	9,159	13,433	17,263
Deposits held	1,123,014	18,173,771	97,846,773	97,846,773
Bonds	-	-	-	130,075
Donations	-	-	1,270	1,270
Total increases	\$ <u>1,127,193</u>	\$ <u>18,182,930</u>	\$ <u>98,131,559</u>	\$ <u>99,032,325</u>
DECREASES				
Deposits returned	\$ 1,125,188	\$ 17,723,790	\$ 19,176,289	\$ 19,176,289
Disbursements to beneficiaries	-	-	78,108,288	79,133,885
Total decreases	\$ <u>1,125,188</u>	\$ <u>17,723,790</u>	\$ <u>97,284,577</u>	\$ <u>98,310,174</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>2,005</u>	<u>459,140</u>	<u>846,982</u>	<u>722,151</u>
NET POSITION, BEGINNING	<u>1,573,434</u>	<u>4,498,490</u>	<u>7,874,533</u>	<u>9,605,013</u>
NET POSITION, ENDING	\$ <u>1,575,439</u>	\$ <u>4,957,630</u>	\$ <u>8,721,515</u>	\$ <u>10,327,164</u>

SINGLE AUDIT SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable County Judge and Members of the
Commissioners' Court of Tom Green County
San Angelo, Texas

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tom Green County, Texas, of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Tom Green County, Texas' basic financial statements, and have issued our report thereon dated March 30, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tom Green County, Texas' internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tom Green County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Tom Green County, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tom Green County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Waco, Texas
March 30, 2023

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

Honorable County Judge and Members of the
Commissioners’ Court of Tom Green County
San Angelo, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Tom Green County, Texas’ (the “County”) compliance with the types of compliance requirements identified as subject to and audit in the OMB Compliance Supplement and the State of Texas Uniform Grant Management Standards that could have a direct and material effect on each of the County’s major federal and state programs for the year ended September 30, 2022. The County’s major federal and state programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal and State Programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and *UGMS*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County’s federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *UGMS* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal and state programs as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and *UGMS*. Accordingly, this report is not suitable for any other purpose.

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

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/Pass-through Grantor/ Program Title	Assistance Listing Number	Pass-through Grantor's Number	Expenditures	Pass-Through Expenditures
FEDERAL AWARDS				
<u>U. S. Department of Agriculture</u>				
Passed through Texas Health and Human Services:				
School Lunch Program	10.555	226-2004	\$ 20,888	\$ -
Total Passed through Texas Health and Human Services			<u>20,888</u>	<u>-</u>
Total U. S. Department of Agriculture			<u>20,888</u>	<u>-</u>
<u>U. S. National Parks Service</u>				
Direct Program:				
Land and Water Conservation Fund	15.916	Project # 48-001163	<u>23,693</u>	<u>-</u>
Total U. S. National Parks Service			<u>23,693</u>	<u>-</u>
<u>U. S. Department of Justice</u>				
Direct Program:				
Tom Green County Juvenile Drug Court Treatment Program	16.585	2020-DC-BX-0005	72,962	-
SCAAP	16.606	O-BJA-2021-171190	12,975	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	<u>60,858</u>	<u>-</u>
Total Direct Program			<u>146,795</u>	<u>-</u>
Passed through Office of the Governor:				
VOCA - Tom Green County Sheriff's DA	16.575	33290-04	<u>25,106</u>	<u>-</u>
Total Passed through Texas Office of the Governor			<u>25,106</u>	<u>-</u>
Passed through City of San Angelo:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0826	<u>7,631</u>	<u>-</u>
Total Passed through City of San Angelo			<u>7,631</u>	<u>-</u>
Total U. S. Department of Justice			<u>179,532</u>	<u>-</u>
<u>U. S. Department of Transportation</u>				
Passed through Texas Department of Transportation:				
STEP Comprehensive Grant	20.600	2022-Tomgreen-S-1YG-00077	31,320	-
STEP Comprehensive Grant	20.600	2022-Tomgreen-IDM-00042	9,866	-
STEP Comprehensive Grant	20.600	2022-Tomgreen-S-CMV-00037	<u>10,800</u>	<u>-</u>
Total Highway Safety Cluster			<u>51,986</u>	<u>-</u>
Total Passed through Texas Department of Transportation			<u>51,986</u>	<u>-</u>
Total U. S. Department of Transportation			<u>51,986</u>	<u>-</u>
<u>U. S. Department of Treasury</u>				
Direct Program:				
Fiscal Recovery Grant	21.027	N/A	<u>3,416,439</u>	<u>-</u>
Total Direct Program			<u>3,416,439</u>	<u>-</u>
Passed through Office of Court Administration				
Reduce Felony Court Backlogs	21.027	N/A	<u>11,176</u>	<u>-</u>
Total Passed through Office of Court Administration			<u>11,176</u>	<u>-</u>
Total U. S. Department of Treasury			<u>3,427,615</u>	<u>-</u>
<u>National Endowment for the Humanities</u>				
Direct Program:				
Plan Funding	45.129	2021-6411	<u>12,000</u>	<u>-</u>
Total Direct Program			<u>12,000</u>	<u>-</u>
Total National Endowment for the Humanities			<u>12,000</u>	<u>-</u>

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/Pass-through Grantor/ Program Title	Assistance Listing Number	Pass-through Grantor's Number	Expenditures	Pass-Through Expenditures
FEDERAL AWARDS				
<u>U. S. Institute of Museum and Library Services</u>				
Passed through Texas State Library and Archives Commission				
InterLibrary Loan Program	45.310	903418	\$ 21,510	\$ -
TSLAC Special Project - STEM	45.310	903418	<u>70,394</u>	<u>-</u>
Total Passed through Texas State Library and Archives Commission			<u>91,904</u>	<u>-</u>
Total U. S. Institute of Museum and Library Services			<u>91,904</u>	<u>-</u>
<u>U. S. Election Assistance Commission</u>				
Passed through Texas Secretary of State:				
HAVA Security Grant	90.404	TX18101001-01-226	<u>37,656</u>	<u>-</u>
Total Passed through Texas Secretary of State			<u>37,656</u>	<u>-</u>
Total U. S. Election Assistance Commission			<u>37,656</u>	<u>-</u>
<u>U. S. Department of Health and Human Services</u>				
Direct Program:				
Foster Care Title IV-E	93.658	TJPC-E-2020-226	<u>10,859</u>	<u>-</u>
Total Direct Program			<u>10,859</u>	<u>-</u>
Total U. S. Department of Health and Human Services			<u>10,859</u>	<u>-</u>
<u>U. S. Department of Homeland Security</u>				
Passed through Office of the Governor:				
Homeland Security Grant	97.067	3990802	<u>65,318</u>	<u>-</u>
Total Passed through Office of the Governor			<u>65,318</u>	<u>-</u>
Total U. S. Department of Homeland Security			<u>65,318</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 3,921,451</u>	<u>\$ -</u>

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

State Grantor/Pass-through Grantor/ Program Title	Grantor or Pass-through Grantor's Number	Program Award Expenditures	Pass-Through Subrecipients
STATE AWARDS			
<u>Office of the Attorney General</u>			
Direct Programs:			
Victim Coordinator Liaison Grant (VCLG-DA)	22-15234	\$ 41,285	-
Victim Coordinator Liaison Grant (VCLG-DA)	C-00067	4,357	-
Total Victim Coordinator Liaison Grant (VCLG-DA)		45,642	-
Victim Coordinator Liaison Grant (VCLG-CA)	22-15226	39,591	-
Victim Coordinator Liaison Grant (VCLG-CA)	C-00066	4,271	-
Total Victim Coordinator Liaison Grant (VCLG-CA)		43,862	-
Crime Victim Services (OVAG-CIU)	22-17263	30,106	-
Crime Victim Services (OVAG-CIU)	C-00468	3,727	-
Total Crime Victim Services (OVAG-CIU)		33,833	-
SAVNS Maintenance Grant	22-19582	30,144	-
Total SAVNS Maintenance Grant		30,144	-
Total Office of the Attorney General		153,481	-
<u>Texas Department of Transportation</u>			
Direct Program:			
County Transportation Infrastructure Fund Grant	CTIF-02-226	116,792	-
Total Texas Department of Transportation		116,792	-
<u>Texas Department of State Health Services</u>			
Direct Program:			
Texas Health & Human Services Commission (HHSC)	HHS000742400002	18,244	-
Total Texas Department of State Health Services		18,244	-
<u>Texas Juvenile Justice Department</u>			
Direct Program:			
Parole Services	2021	7,618	-
Total Texas Juvenile Justice Department		7,618	-
<u>Task Force on Indigent Defense</u>			
Direct Program:			
Senate Bill 7	212-22-226	99,609	-
Total Task Force on Indigent Defense		99,609	-
<u>Texas Indigent Defense Commission</u>			
Direct Program:			
TIDC Sustainability Grant	SG-22-022	1,276,413	-
Total Texas Indigent Defense Commission		1,276,413	-
<u>Texas Secretary of State</u>			
Direct Program:			
Reimbursement for Auditable Voting Machines (RAVM)	RAVM-226	675,609	-
Total Texas Secretary of State		675,609	-

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

State Grantor/Pass-through Grantor/ Program Title	Grantor or Pass-through Grantor's Number	Program Award Expenditures	Pass-Through Subrecipients
STATE AWARDS			
<u>Texas Office of the Governor</u>			
Direct Program:			
Texas Military Preparedness Commission	TMPC-2020-01-01	\$ 1,460,678	\$ -
Total Texas Office of the Governor		<u>1,460,678</u>	<u>-</u>
<u>Texas Department of Criminal Justice</u>			
Direct Program:			
Community Supervision and Corrections Dept	N/A	<u>7,320</u>	<u>-</u>
Total Texas Department of Criminal Justice		<u>7,320</u>	<u>-</u>
Total Expenditures of State Awards		\$ <u>3,815,764</u>	\$ <u>-</u>

TOM GREEN COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Basis of Accounting

The Schedule of Expenditures of Federal and State Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note 1 of the basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State of Texas *Uniform Grant Management Standards*. Therefore, some of the amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Basis of Presentation

The Schedule of Expenditures of Federal and State Awards presents the activity of all applicable federal and state awards programs of the County. The County's reporting entity is defined in Note 1 of the basic financial statements. Federal and state awards received directly from federal and state agencies, as well as awards passed through other government agencies, are included on the Schedule of Expenditures of Federal and State Awards.

Indirect Costs

The County has elected not to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance.

TOM GREEN COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Noncompliance material to financial statements noted?	None

Federal and State Awards:

Internal control over major programs: Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Type of auditor's report issued on compliance for major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 100.516(a) or the State of Texas <i>Uniform Grant Management Standards</i>	None
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Identification of major programs:

Assistance Listing Number(s): 21.027	Name of Program or Cluster: American Rescue Plan Act
Identification of major state program:	TIDC Sustainability Grant Reimbursement for Auditable Voting Machines (RAVM)

Dollar threshold used to distinguish between type A and type B federal programs.	\$750,000
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Dollar threshold used to distinguish between type A and type B state programs	\$300,000
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Auditee qualified as low-risk auditee for federal single audit?	Yes
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Auditee qualified as low-risk auditee under State of Texas Uniform Grant Management Standards?	No
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**Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards**

None

Findings and Questioned Costs for Federal Awards

None