



TOM GREEN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

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

TOM GREEN COUNTY, TEXAS

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
and Commissions' Court
Tom Green County, 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter - Change of Accounting Principle

As described in the notes to the financial statements, in fiscal year 2023 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based IT Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

OFFICE LOCATIONS

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NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in 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 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 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, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, as required by the audit 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 Grant Management Standards (TxGMS), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, are 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 26, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 26, 2024

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**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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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, 2023. 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, 2023, by \$100,883,495. Of this amount, \$38,806,665 (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 \$6,889,939.
- At the end of the 2023 fiscal year, Tom Green County's governmental funds reported a combined ending fund balance of \$47,956,857, an increase of \$6,273,231 compared with the prior year.
- The unassigned fund balance for the General Fund was \$31,449,696 or 55% of total General Fund expenditures. Unassigned fund balance increased 28.7% 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 \$100,883,495 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 54% 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, \$38,806,665 is unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors, and 8%, \$7,753,842, of net position is restricted.

TOM GREEN COUNTY'S NET POSITION

	Governmental Activities	
	2023	2022
Current assets	\$ 72,082,136	\$ 85,254,113
Capital assets	<u>112,985,993</u>	<u>114,644,177</u>
Total assets	<u>185,068,129</u>	<u>199,898,290</u>
Deferred outflows of resources	4,642,001	4,669,468
Current liabilities	25,889,262	31,505,560
Long-term liabilities	<u>62,099,943</u>	<u>60,619,283</u>
Total liabilities	<u>87,989,205</u>	<u>92,124,843</u>
Deferred inflows of resources	837,430	18,449,359
Net position:		
Net investment in capital assets	54,322,988	53,717,134
Restricted	7,753,842	8,425,586
Unrestricted	<u>38,806,665</u>	<u>31,850,836</u>
Total net position	<u>\$ 100,883,495</u>	<u>\$ 93,993,556</u>

As of September 30, 2023, the County has positive balances in all categories of net position.

TOM GREEN COUNTY'S CHANGES IN NET POSITION

	Governmental Activities	
	2023	2022
REVENUES		
Program revenues:		
Charges for services	\$ 10,679,132	\$ 11,393,062
Operating grants and contributions	34,244,282	29,892,418
General revenues:		
Property taxes	45,043,546	42,044,454
Other taxes	13,539,688	12,666,810
Investment earnings	2,576,333	410,483
Gain on sale of capital assets	-	54,224
Miscellaneous	<u>498,430</u>	<u>343,479</u>
Total revenues	<u>106,581,411</u>	<u>96,804,930</u>
EXPENSES		
General government	47,430,680	46,647,523
Public safety	37,154,615	31,298,355
Highways and streets	5,775,112	5,645,979
Conservation	1,042,243	172,562
Health and welfare	2,543,098	2,153,881
Culture and recreation	3,757,021	3,412,321
Interest on long-term debt	<u>1,988,703</u>	<u>2,096,312</u>
Total expenses	<u>99,691,472</u>	<u>91,426,933</u>
CHANGE IN NET POSITION	6,889,939	5,377,997
NET POSITION, BEGINNING	<u>93,993,556</u>	<u>88,615,559</u>
NET POSITION, ENDING	<u>\$ 100,883,495</u>	<u>\$ 93,993,556</u>

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 \$2,999,092 from fiscal year 2022 to 2023. This was largely attributable to new properties that were added to the tax base which accounted for \$844,410 of the increase. The Commissioners Court set a total property tax rate in fiscal year 2023 of \$.50579 per \$100 of appraised value.
- Other tax revenue included sales tax collections of \$13,039,167. This was an increase of 7.1% from fiscal year 2022. The year-over-year increases were partially driven by the oil and gas sector, population growth in the State of Texas, and generally favorable economic conditions. Locally, the diversity of businesses continued to produce strong results providing some long-term stability.
- Total expenses for governmental activities increased by 9% across the functions of government. The County sought ways to retain workers and bolster their compensation to be more competitive. Law enforcement personnel and prosecutors received a 10% pay increase, while the majority of employees received 5%. In addition, the Commissioners Court implemented a special recruitment and retention pay policy which granted quarterly payments not to exceed \$2,000 per employee. This policy was a non-recurring pay, and will not impact future budget payrolls.

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 2023 fiscal year, Tom Green County's governmental funds reported a combined ending fund balance of \$47,956,857, an increase of \$6,273,231 compared with the prior year.

The General Fund is the chief operating fund of Tom Green County. At the end of fiscal year 2023, the General Fund had a fund balance of \$40,345,264 with \$23,230 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 55% of total General Fund expenditures. In addition, overall revenue in the General Fund increased \$4,940,925 from 2022, and General Fund expenditures increased \$8,337 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, 2023, amounts to \$112,985,993 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:

Construction in progress	\$	1,298,393
Buildings		6,253,231
Improvements		781,995
Machinery and equipment		2,725,319
Infrastructure		202,232
Right-to-use		1,522,606

CAPITAL ASSETS

	Historical Cost	Accumulated Depreciation	Net Investment
Land	\$ 3,801,442	\$ -	\$ 3,801,442
Construction in progress	1,540,586	-	1,540,586
Buildings and improvements	150,548,079	54,519,216	96,028,863
Improvements other than buildings	781,995	11,863	770,132
Infrastructure	26,083,549	22,558,249	3,525,300
Machinery and equipment	29,416,660	23,078,904	6,337,756
Right to use - asset	<u>1,753,368</u>	<u>771,454</u>	<u>981,914</u>
Total	<u>\$ 213,925,679</u>	<u>\$ 100,939,686</u>	<u>\$ 112,985,993</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 09/30/23
Certificates of Obligation	\$ 67,475,000	2-5%	\$ 54,560,000
Bond premium	4,793,137	N/A	3,311,389
Compensated absences	N/A	N/A	2,056,172
Net OPEB obligation	N/A	N/A	858,905
Leases payable	N/A	N/A	154,672
SBITAs	N/A	N/A	<u>636,944</u>
Total			<u>\$ 61,578,082</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

In fiscal year 2023, significant budget items included a cost of living wage increase 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 2023 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 large expenses associated with capital murder trials and the significantly 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 and consistent growth. The real estate market is showing signs of slowing, with house prices beginning to stabilize after large increases in home values. This trend can be attributed to the rise in interest rates and the assessed valuations of property tax, but these factors have not yet caused decreases in local markets. Economic conditions have also seen sales tax collections begin to level off, after several years of significant year over year gains.

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 also continues to contend with the costs of serious crimes, with eleven 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. County staffing shortages have improved from prior years, but there are still staffing shortages in key areas that are difficult to fill. As employees constitute the County's primary resource in delivering essential services to the community, it's probable that salaries will need to be assessed and revised on an annual basis for the foreseeable future, to attract and retain skilled 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. However, the County must carefully consider grant funding sources. A growing reliance on grant funding may pose a risk, as it could lead to liability in future revenue streams if the grant funds were to dissolve. Grant funding also binds the County to the direction and requirements of other government agencies, so the County must exercise more caution to procure grants that allow it to maintain local control of policy and direction.

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, 2023

	Governmental Activities
ASSETS	
Cash	\$ 9,878,304
Investments	48,893,209
Receivables (net of allowances for uncollectibles)	5,480,948
Due from other governments	7,806,445
Prepaid expenses	708
Inventory	22,522
Capital assets:	
Land	3,801,442
Construction in progress	1,540,586
Buildings	150,548,079
Improvements other than buildings	781,995
Infrastructure	26,083,549
Machinery and equipment	29,416,660
Right to use	1,753,368
Less: accumulated depreciation	<u>(100,939,686)</u>
Total capital assets	<u>112,985,993</u>
Total assets	<u>185,068,129</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	4,471,658
Deferred outflows related to postemployment benefits	<u>170,343</u>
Total deferred outflows	<u>4,642,001</u>
LIABILITIES	
Accounts payable	6,733,363
Accrued liabilities	1,350,541
Due to other governments	1,034,443
Accrued interest	351,417
Unearned revenue	12,913,339
Noncurrent liabilities:	
Due within one year	
Long-term debt	3,499,163
Total OPEB liability	6,996
Due in more than one year	
Long-term debt	57,220,014
Net pension liability	4,028,020
Total OPEB liability	<u>851,909</u>
Total liabilities	<u>87,989,205</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	31,731
Deferred inflows related to postemployment benefits	<u>805,699</u>
Total deferred inflows	<u>837,430</u>
NET POSITION	
Net investment in capital assets	54,322,988
Restricted for:	
Debt service	343,570
Road and bridge	1,040,030
Culture and recreation	526,617
General government	1,190,718
Health and welfare	2,727,980
Public safety	1,669,225
Other	255,702
Unrestricted	<u>38,806,665</u>
Total net position	<u>\$ 100,883,495</u>

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

TOM GREEN COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	\$ 47,430,680	\$ 5,759,399	\$ 14,246,569	\$ (27,424,712)
Public safety	37,154,615	3,105,928	1,299,753	(32,748,934)
Highways and streets	5,775,112	1,705,414	21,322	(4,048,376)
Conservation	1,042,243	68,940	-	(973,303)
Health and welfare	2,543,098	10,991	18,556,762	16,024,655
Culture and recreation	3,757,021	28,460	119,876	(3,608,685)
Interest on long-term debt	<u>1,988,703</u>	<u>-</u>	<u>-</u>	<u>(1,988,703)</u>
Total governmental activities	<u>\$ 99,691,472</u>	<u>\$10,679,132</u>	<u>\$ 34,244,282</u>	<u>\$ (54,768,058)</u>
General revenues:				
Taxes:				
Property, levied for general purposes				\$ 40,343,298
Property, levied for debt service				4,700,248
Sales				13,039,167
Other				500,521
Unrestricted investment earnings				2,576,333
Miscellaneous				<u>498,430</u>
Total general revenues				<u>61,657,997</u>
				<u>6,889,939</u>
				<u>93,993,556</u>
				<u>\$ 100,883,495</u>

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

TOM GREEN COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	General	Grants	Local Provider Participation	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 1,107,152	\$ -	\$ 2,429,777	\$ 6,341,375	\$ 9,878,304
Investments	39,186,333	9,706,876	-	-	48,893,209
Receivables (net of allowances for uncollectibles):					
Accounts	605,483	923,205	298,203	51,410	1,878,301
Taxes:					
Property	1,164,367	-	-	142,249	1,306,616
Sales	2,218,957	-	-	-	2,218,957
Mixed beverage	77,074	-	-	-	77,074
Due from other funds	1,272,250	180,726	-	119,602	1,572,578
Due from other governments	195,099	7,547,829	-	63,517	7,806,445
Prepaid expenses	708	-	-	-	708
Inventory	<u>22,522</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,522</u>
Total assets	<u>45,849,945</u>	<u>18,358,636</u>	<u>2,727,980</u>	<u>6,718,153</u>	<u>73,654,714</u>
LIABILITIES					
Accounts payable	2,303,655	3,779,555	-	650,153	6,733,363
Accrued liabilities	1,180,651	135,911	-	33,979	1,350,541
Due to other governments	58,726	-	-	975,717	1,034,443
Due to other funds	244,379	1,295,754	-	32,445	1,572,578
Unearned revenue	<u>-</u>	<u>12,913,339</u>	<u>-</u>	<u>-</u>	<u>12,913,339</u>
Total liabilities	<u>3,787,411</u>	<u>18,124,559</u>	<u>-</u>	<u>1,692,294</u>	<u>23,604,264</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	1,164,367	-	-	142,249	1,306,616
Unavailable revenue - grants	-	234,074	-	-	234,074
Unavailable revenue - fines and fees	<u>552,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>552,903</u>
Total deferred inflows of resources	<u>1,717,270</u>	<u>234,074</u>	<u>-</u>	<u>142,249</u>	<u>2,093,593</u>
FUND BALANCES					
Nonspendable	23,230	-	-	-	23,230
Restricted	-	3	2,727,980	4,883,610	7,611,593
Assigned	8,872,338	-	-	-	8,872,338
Unassigned	<u>31,449,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,449,696</u>
Total fund balances	<u>40,345,264</u>	<u>3</u>	<u>2,727,980</u>	<u>4,883,610</u>	<u>47,956,857</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 45,849,945</u>	<u>\$ 18,358,636</u>	<u>\$ 2,727,980</u>	<u>\$ 6,718,153</u>	<u>\$ 73,654,714</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.	\$ 112,985,993
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not included in fund balance.	2,093,593
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.	(65,957,519)
Deferred outflows of resources related to pensions and deferred inflows of resources related to pensions are not included in the fund financial statements.	<u>3,804,571</u>
Net position of governmental activities	<u>\$ 100,883,495</u>

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

TOM GREEN COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>General</u>	<u>Grants</u>	<u>Local Provider Participation</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Taxes	\$ 53,675,522	\$ -	\$ 18,464,186	\$ 4,679,529	\$ 76,819,237
Fees of office	2,526,288	-	-	5,385,572	7,911,860
Intergovernmental	2,692,152	12,947,546	-	457,178	16,096,876
Fines and forfeitures	1,009,244	-	-	24,741	1,033,985
Licenses and permits	44,263	-	-	-	44,263
Investment income	2,378,742	-	102,067	97,643	2,578,452
Miscellaneous	<u>1,285,322</u>	<u>193,860</u>	<u>-</u>	<u>293,001</u>	<u>1,772,183</u>
Total revenues	<u>63,611,533</u>	<u>13,141,406</u>	<u>18,566,253</u>	<u>10,937,664</u>	<u>106,256,856</u>
EXPENDITURES					
Current:					
General government	18,326,724	642,250	19,468,939	3,564,260	42,002,173
Public safety	29,179,020	6,547,470	-	643,413	36,369,903
Highways and streets	1,447,612	2,496,517	-	1,671,938	5,616,067
Culture and recreation	2,968,082	201,034	-	18,040	3,187,156
Health and welfare	2,038,224	503,875	-	-	2,542,099
Conservation	131,438	909,726	-	-	1,041,164
Debt service:					
Principal	440,039	198,535	-	2,663,501	3,302,075
Interest and other charges	6,251	766	-	2,221,163	2,228,180
Capital outlay	<u>2,136,926</u>	<u>2,842,572</u>	<u>-</u>	<u>155,898</u>	<u>5,135,396</u>
Total expenditures	<u>56,674,316</u>	<u>14,342,745</u>	<u>19,468,939</u>	<u>10,938,213</u>	<u>101,424,213</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,937,217</u>	<u>(1,201,339)</u>	<u>(902,686)</u>	<u>(549)</u>	<u>4,832,643</u>
OTHER FINANCING SOURCES (USES)					
Issuance of SBITAs	520,450	539,341	-	261,371	1,321,162
Issuance of Leases	-	87,302	-	-	87,302
Proceeds from sale of capital assets	9,138	-	-	22,986	32,124
Transfers in	41,501	581,195	-	-	622,696
Transfers out	<u>(556,171)</u>	<u>(6,501)</u>	<u>-</u>	<u>(60,024)</u>	<u>(622,696)</u>
Total other financing sources (uses)	<u>14,918</u>	<u>1,201,337</u>	<u>-</u>	<u>224,333</u>	<u>1,440,588</u>
NET CHANGE IN FUND BALANCES	6,952,135	(2)	(902,686)	223,784	6,273,231
FUND BALANCES, BEGINNING	<u>33,393,129</u>	<u>5</u>	<u>3,630,666</u>	<u>4,659,826</u>	<u>41,683,626</u>
FUND BALANCES, ENDING	<u>\$ 40,345,264</u>	<u>\$ 3</u>	<u>\$ 2,727,980</u>	<u>\$ 4,883,610</u>	<u>\$ 47,956,857</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, 2023

Net change in fund balances - total governmental funds:	\$	6,273,231
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.		(1,338,854)
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.		(147,368)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		324,555
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.		
Issuance of leases and SBITAs		(1,429,527)
Repayment of principal of long-term debt		3,302,075
Net pension liability		(188,508)
Total OPEB liability		(10,276)
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.		(114,917)
Change in net position of governmental activities	\$	<u>6,889,939</u>

TOM GREEN COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2023

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash	\$ 2,489,337	\$ 9,132,366
Accounts receivable	-	36,040
Due from other governments	<u>-</u>	<u>91,350</u>
Total assets	<u>2,489,337</u>	<u>9,259,756</u>
LIABILITIES		
Accounts payable	<u>-</u>	<u>338</u>
Total liabilities	<u>-</u>	<u>338</u>
NET POSITION		
Restricted for individuals, organizations and other governments	<u>2,489,337</u>	<u>9,259,418</u>
Total net position	<u>\$ 2,489,337</u>	<u>\$ 9,259,418</u>

TOM GREEN COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
INCREASES		
Contributions from judgements	\$ 1,566,559	\$ 214,503
Interest	21,792	86,825
Deposit held	-	98,746,803
Bonds received	130,075	-
Donations	<u>-</u>	<u>3,593</u>
Total increases	<u>\$ 1,718,426</u>	<u>\$ 99,051,724</u>
DECREASES		
Cash bonds forfeitures	\$ -	\$ 19,803,237
Disbursements to beneficiaries	<u>834,738</u>	<u>78,711,019</u>
Total decreases	<u>\$ 834,738</u>	<u>\$ 98,514,256</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>883,688</u>	<u>537,468</u>
NET POSITION, BEGINNING	<u>1,605,649</u>	<u>8,721,950</u>
NET POSITION, ENDING	<u>\$ 2,489,337</u>	<u>\$ 9,259,418</u>

TOM GREEN COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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:

Assets	Years
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
Right to use - software	2 - 5

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.

Subscription-Based Information Technology Arrangements

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

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

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

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

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

Deferred Outflows/Inflows of Resources

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

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

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

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

Statement No. 96, Subscription-Based Information Technology Arrangements, was effective for periods beginning after June 15, 2022. – 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.

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 \$(65,957,519) difference are as follows:

Bonds and notes payable	\$ (54,560,000)
Accrued interest payable	(351,417)
Compensated absences	(2,056,172)
Total OPEB liability	(858,905)
Net pension liability	(4,028,020)
Leases and SBITAs	(791,616)
Bond premium	<u>(3,311,389)</u>
Net adjustment to decrease <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u>\$ (65,957,519)</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 \$(1,338,854) difference are as follows:

Capital outlay	\$ 7,220,863
Depreciation expense	<u>(8,559,717)</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>\$ (1,338,854)</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 \$324,556 difference are as follows:

Property tax revenue	\$ 228,184
Grants	212,334
Fines and fees	<u>(115,962)</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>\$ 324,556</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 \$(114,917) difference are as follows:

Compensated absences	\$ (134,866)
Accrued interest	<u>19,949</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>\$ (114,917)</u>

III. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

As of September 30, 2023, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
Texas CLASS	\$ 30,390,988	49
TexPool	5,978,575	23
Certificates of deposit	<u>12,523,646</u>	
Total fair value	<u>\$ 48,893,209</u>	
Portfolio weighted average maturity (days)		36

Investments-Fair Value Hierarchy

The County categorizes 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, 2023, 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
TexPool

AAAm
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	Other Governmental Funds	Total
Receivables:					
Taxes	\$ 3,648,325	\$ -	\$ -	\$ 170,268	\$ 3,818,593
Accounts	<u>4,090,032</u>	<u>923,205</u>	<u>298,203</u>	<u>51,368</u>	<u>5,362,808</u>
Gross receivables	7,738,357	923,205	298,203	221,636	9,181,401
Less: allowance for uncollectibles	<u>3,672,476</u>	<u>-</u>	<u>-</u>	<u>28,019</u>	<u>3,700,495</u>
Net total receivables	<u>\$ 4,065,881</u>	<u>\$ 923,205</u>	<u>\$ 298,203</u>	<u>\$ 193,617</u>	<u>\$ 5,480,906</u>

Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 3,801,487	\$ -	\$ (45)	\$ 3,801,442
Construction in progress	<u>5,919,198</u>	<u>1,298,393</u>	<u>(5,677,005)</u>	<u>1,540,586</u>
Total capital assets being depreciated	<u>9,720,685</u>	<u>1,298,393</u>	<u>(5,677,050)</u>	<u>5,342,028</u>
Capital assets, being depreciated:				
Buildings	144,449,962	6,253,231	(155,114)	150,548,079
Improvements other than buildings	57,870	781,995	(57,870)	781,995
Infrastructure	25,881,317	144,362	57,870	26,083,549
Machinery and equipment	26,893,088	2,783,189	(259,617)	29,416,660
Right to use - equipment	186,281	87,301	-	273,582
Right to use - infrastructure	11,458	-	-	11,458
Right to use - building	33,023	-	-	33,023
Right to use - software	-	<u>1,435,305</u>	-	<u>1,435,305</u>
Total capital assets being depreciated	<u>197,512,999</u>	<u>11,485,383</u>	<u>(414,731)</u>	<u>208,583,651</u>
Less accumulated depreciation:				
Buildings	(49,349,209)	(5,171,946)	1,939	(54,519,216)
Improvements other than buildings	(56,671)	(11,861)	56,669	(11,863)
Infrastructure	(22,198,384)	(359,865)	-	(22,558,249)
Machinery and equipment	(20,898,501)	(2,331,333)	150,930	(23,078,904)
Right to use - equipment	(53,695)	(55,314)	-	(109,009)
Right to use - infrastructure	(4,741)	(4,741)	-	(9,482)
Right to use - building	(28,306)	(15,899)	-	(44,205)
Right to use - software	-	<u>(608,758)</u>	-	<u>(608,758)</u>
Total accumulated depreciation	<u>(92,589,507)</u>	<u>(8,559,717)</u>	<u>209,538</u>	<u>(100,939,686)</u>
Total capital assets being depreciated, net	<u>104,923,492</u>	<u>2,925,666</u>	<u>(205,193)</u>	<u>107,643,965</u>
Governmental activities capital assets, net	<u>\$ 114,644,177</u>	<u>\$ 4,224,059</u>	<u>\$ (5,882,243)</u>	<u>\$ 112,985,993</u>

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

Governmental activities:	
General government	\$ 6,565,188
Public safety	548,613
Highways and streets	892,636
Culture and recreation	<u>553,280</u>
	<u>\$ 8,559,717</u>

Interfund Receivables, Payables and Transfers

Due to/from other funds:

	Due to:			
	General	Grants	Nonmajor Funds	Total
Due from:				
General	\$ -	\$ 148,281	\$ 96,098	\$ 244,379
Grants	1,271,784	-	23,504	1,295,288
Nonmajor Funds	-	32,445	-	32,445
Total	<u>\$ 1,271,784</u>	<u>\$ 180,726</u>	<u>\$ 119,602</u>	<u>\$ 1,572,112</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	Grants	Nonmajor Funds	Total
Transfers in:				
General	\$ -	\$ -	\$ 41,501	\$ 41,501
Grants	<u>556,171</u>	<u>6,501</u>	<u>18,523</u>	<u>581,195</u>
Total transfers	<u>\$ 556,171</u>	<u>\$ 6,501</u>	<u>\$ 60,024</u>	<u>\$ 622,696</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, 2023, 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	\$ 708	\$ -	\$ -	\$ -	\$ 708
Inventories	<u>22,522</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,522</u>
Total Nonspendable	<u>23,230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,230</u>
Restricted:					
Retirement of long-term debt	-	-	-	201,321	201,321
Road and bridge	-	-	-	1,040,930	1,040,930
Health and welfare	-	-	2,727,980	-	2,727,980
Federal and state programs	-	-	-	183,778	183,778
Library services	-	-	-	526,617	526,617
Judicial services	-	-	-	260,668	260,668
County Clerk	-	-	-	937,509	937,509
District Clerk	-	-	-	77,498	77,498
Justice Court technology	-	-	-	30,140	30,140
Courthouse security	-	-	-	229,162	229,162
District Attorney	-	-	-	767,930	767,930
County Attorney	-	-	-	162,109	162,109
Election services	-	-	-	150,521	150,521
Tax Assessor	-	-	-	73,848	73,848
Waste Water Treatment	-	-	-	130	130
Child Safety Fees	-	-	-	31,009	31,009
Sheriff Forfeiture	-	-	-	179,449	179,449
Third Court of Appeals	-	-	-	2,867	2,867
Language Access	-	-	-	20,520	20,520
Unclaimed Property	-	-	-	7,562	7,562
Grants	-	<u>469</u>	<u>-</u>	<u>-</u>	<u>469</u>
Total Restricted	<u>-</u>	<u>469</u>	<u>2,727,980</u>	<u>4,883,568</u>	<u>7,612,017</u>
Assigned:					
Juvenile services	50,721	-	-	-	50,721
Judicial services	1,023,502	-	-	-	1,023,502
Subsequent year's budget	<u>7,798,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,798,115</u>
Total Assigned	<u>8,872,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,872,338</u>
Unassigned	<u>31,449,230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,449,230</u>
Total governmental fund balance	<u>\$ 40,344,798</u>	<u>\$ 469</u>	<u>\$ 2,727,980</u>	<u>\$ 4,883,568</u>	<u>\$ 47,956,815</u>

Long-term Debt

The County had the following outstanding debt issues as of September 30, 2023:

\$ 50,000,000 Certificate of Obligation issued in 2015; interest at 3% - 5%	\$ 40,175,000
9,515,000 Certificate of Obligation issued in 2017; interest at 2% - 4%	7,665,000
7,960,000 Certificate of Obligation issued in 2018; interest at 3% - 5%	<u>6,720,000</u>
Total	<u>\$ 54,560,000</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 certificates are as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
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	3,145,000	1,597,551
2029-2033	17,915,000	5,988,261
2034-2038	21,710,000	2,144,611
2039-2043	530,000	7,950
Total	\$ 54,560,000	\$ 17,434,425

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Government activities					
Certificates of obligation	\$ 57,080,000	\$ -	\$ 2,520,000	\$ 54,560,000	\$ 2,625,000
Compensated absences	1,921,306	3,289,003	3,154,137	2,056,172	411,234
Unamortized bond premium	3,530,917	-	219,528	3,311,389	-
Leases payable	144,164	87,301	76,793	154,672	122,160
SBITAs payable	-	1,342,225	705,281	636,944	340,769
Total long-term liabilities	\$ 62,676,387	\$ 4,718,529	\$ 6,675,739	\$ 60,719,177	\$ 3,499,163

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, 2023, there are three series of Education Revenue Bonds outstanding, with an aggregate principal amount payable of approximately \$14.3 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

As of September 30, 2023, the County is a lessee for 7 leases of equipment and buildings. Each of the leases requires payments at least annually and have interest rates of less than 1%. All of the County's current leases mature by fiscal year 2028.

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

Year Ending September 30,	Leases payable	
	Principal	Interest
2024	\$ 122,160	\$ 391
2025	19,423	114
2026	10,969	37
2027	1,817	4
2028	303	-
Total	\$ 154,672	\$ 546

SBITAs Payable

As of September 30, 2023, the County is a participant in 73 subscription agreements for the use of software. Each of the subscriptions requires payments at least annually and have interest rates ranging from 2.4% to 3.3%. All of the County’s current subscriptions mature by fiscal year 2029.

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

Year Ending September 30,	SBITAs payable	
	Principal	Interest
2024	\$ 340,769	\$ 18,719
2025	260,085	8,403
2026	29,613	700
2027	6,178	196
2028	148	7
2029	151	4
Total	<u>\$ 636,944</u>	<u>\$ 28,029</u>

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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	422
Inactive employees entitled to but not yet receiving benefits	1,123
Active employees	<u>702</u>
	<u>2,247</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 8.28% and 7.30% in calendar years 2022 and 2023, respectively. The County’s contributions to TCDRS for the year ended September 30, 2023, were \$2,699,789 and were equal to the required contributions.

Net Pension Liability. The County’s Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022, 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, 2022, 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 2023 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 2021 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%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.95%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.39%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index(3)	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index(5)	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFR) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.20%

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

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.3%.

(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 12/31/2021	\$ 137,271,611	\$ 150,914,240	\$ (13,642,629)
Changes for the year:			
Service cost	3,398,346	-	3,398,346
Interest on total pension liability ⁽¹⁾	10,431,282	-	10,431,282
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(47,598)	-	(47,598)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(614,504)	(614,504)	-
Benefit payments	(6,345,420)	(6,345,420)	-
Administrative expenses	-	(82,082)	82,082
Member contributions	-	2,300,545	(2,300,545)
Net investment income	-	(8,681,539)	8,681,539
Employer contributions	-	2,721,216	(2,721,216)
Other ⁽³⁾	-	(146,759)	146,759
Balance at 12/31/2022	<u>\$ 144,093,717</u>	<u>\$ 140,065,697</u>	<u>\$ 4,028,020</u>

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

⁽²⁾ No plan changes valued.

⁽³⁾ 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	\$ 163,281,928	\$ 144,093,717	\$ 128,130,138
Fiduciary net position	<u>140,065,697</u>	<u>140,065,697</u>	<u>140,065,697</u>
Net pension liability/(asset)	<u>\$ 23,216,231</u>	<u>\$ 4,028,020</u>	<u>\$ (11,935,559)</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, 2023, the County recognized pension expense of \$2,888,296.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 31,731
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	2,568,502	-
Contributions subsequent to the measurement date	<u>1,903,156</u>	<u>-</u>
Total	<u>\$ 4,471,658</u>	<u>\$ 31,731</u>

\$1,903,156 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, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30,	
2024	\$ (1,800,040)
2025	(109,265)
2026	432,039
2027	4,014,037

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, 2022:

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 (2023) include:

- a) Pre-age 65 Individual MED: Generally \$821 per month.
- b) Pre-age 65 Spouse MED: Generally \$690 per month.
- c) Pre-age 65 Family MED: Generally \$1,160 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
Actuarial Assumptions

Entry Age Normal, level% pay

- 1. Valuation Date: 10/1/2022
- 2. Discount Rate: 4.87% 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
Amortization Basis

Market value.
 Experience gains/losses: Over the average expected future working lifetime of the whole group.

 Assumption changes: Over the average expected future working lifetime of the whole group.

Changes in Net OPEB Liability

Discount Rate (Proj.)	4.87%	FYE 9/30/2023	
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 10/1/2022	\$ 746,308	\$ -	\$ 746,308
Change	112,597	-	112,597
Balances at 9/30/2023	<u>\$ 858,905</u>	<u>\$ -</u>	<u>\$ 858,905</u>
Regular Expense:			
Service Cost	76,789		
Interest Cost	35,432		
Experience (Gain)/Loss Amort	<u>(94,949)</u>		
Total GASB 75 Expense for FYE23	<u>\$ 17,272</u>		

Sensitivity – Discount Rate

The following presents the net OPEB liability of the County, calculated using the discount rate of 4.87%, 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 (3.87%) or 1-percentage-higher (5.87%) than the current rate:

	<u>1% Decrease 3.87%</u>	<u>Current Discount Rate 4.87%</u>	<u>1% Increase 5.87%</u>
Net OPEB Liability 9/30/2023	\$ <u>952,526</u>	\$ <u>858,905</u>	\$ <u>774,946</u>
Total GASB 75 Expense for FYE23	\$ <u>30,000</u>	\$ <u>17,272</u>	\$ <u>10,000</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 9/30/2023	\$ <u>745,741</u>	\$ <u>858,905</u>	\$ <u>995,551</u>
Total GASB 75 Expense for FYE23	\$ <u>-</u>	\$ <u>17,272</u>	\$ <u>40,000</u>

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

For the year ended September 30, 2023, the County recognized OPEB expense of \$59,658. At September 30, 2023, 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	\$ 55,203	\$ 611,798
Changes in actuarial assumptions	<u>115,140</u>	<u>193,901</u>
Total	<u>\$ 170,343</u>	<u>\$ 805,699</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,		
2024	\$	(94,949)
2025		(94,949)
2026		(94,949)
2027		(94,949)
2028		(94,949)
2029		(94,948)
2030		(66,483)
2031		820

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.

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 2023. 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, \$2,151,819 had been rebated over the life of the agreements, including \$330,470 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 Standards

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the County include the following:

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

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

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

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**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, 2023

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$ 51,344,253	\$ 51,344,253	\$ 53,675,522	\$ 2,331,269
Fees of office	2,469,897	2,469,897	2,526,288	56,391
Intergovernmental	2,537,608	2,537,608	2,692,152	154,544
Fines and forfeitures	1,066,975	1,066,975	1,009,244	(57,731)
Licenses and permits	52,000	52,000	44,263	(7,737)
Investment income	85,615	85,615	2,378,742	2,293,127
Miscellaneous	878,432	1,075,780	1,285,322	209,542
Total revenues	<u>58,434,780</u>	<u>58,632,128</u>	<u>63,611,533</u>	<u>4,979,405</u>
EXPENDITURES				
Current:				
General government:				
Salaries and wages	7,944,540	7,946,764	7,268,568	678,196
Benefits	2,776,127	2,794,420	2,547,245	247,175
Operations	10,558,467	10,674,911	8,510,911	2,164,000
Capital outlay	2,352,749	2,151,729	1,163,477	988,252
Total general government	<u>23,631,883</u>	<u>23,567,824</u>	<u>19,490,201</u>	<u>4,077,623</u>
Public safety:				
Salaries and wages	19,255,644	19,258,144	17,108,515	2,149,629
Benefits	6,200,378	6,200,570	5,207,126	993,444
Operations	8,968,338	9,051,301	6,863,379	2,187,922
Capital outlay	935,784	1,042,386	824,256	218,130
Total public safety	<u>35,360,144</u>	<u>35,552,401</u>	<u>30,003,276</u>	<u>5,549,125</u>
Highways and streets:				
Salaries and wages	700,765	700,765	682,847	17,918
Benefits	248,105	248,105	238,734	9,371
Operations	618,143	646,287	526,031	120,256
Capital outlay	254,000	249,646	78,846	170,800
Total highways and streets	<u>1,821,013</u>	<u>1,844,803</u>	<u>1,526,458</u>	<u>318,345</u>
Conservation:				
Salaries and wages	110,519	110,519	78,787	31,732
Benefits	35,728	35,728	22,092	13,636
Operations	30,700	31,200	30,559	641
Total conservation	<u>176,947</u>	<u>177,447</u>	<u>131,438</u>	<u>46,009</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, 2023

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
EXPENDITURES (Continued)				
Health and welfare:				
Salaries and wages	\$ 105,196	\$ 105,196	\$ 94,557	\$ 10,639
Benefits	44,387	44,387	37,199	7,188
Operations	<u>2,018,371</u>	<u>2,017,571</u>	<u>1,906,468</u>	<u>111,103</u>
Total health and welfare	<u>2,167,954</u>	<u>2,167,154</u>	<u>2,038,224</u>	<u>128,930</u>
Culture and recreation:				
Salaries and wages	1,779,020	1,698,732	1,647,246	51,486
Benefits	569,809	538,980	480,242	58,738
Operations	783,743	891,883	840,594	51,289
Capital outlay	<u>60,000</u>	<u>70,347</u>	<u>70,347</u>	<u>-</u>
Total culture and recreation	<u>3,192,572</u>	<u>3,199,942</u>	<u>3,038,429</u>	<u>161,513</u>
Debt service:				
Principal	-	-	440,039	(440,039)
Interest and other charges	<u>-</u>	<u>-</u>	<u>6,251</u>	<u>(6,251)</u>
Total debt service	<u>-</u>	<u>-</u>	<u>446,290</u>	<u>(446,290)</u>
Total expenditures	<u>66,350,513</u>	<u>66,509,571</u>	<u>56,674,316</u>	<u>9,835,255</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,915,733)</u>	<u>(7,877,443)</u>	<u>6,937,217</u>	<u>14,814,660</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	-	520,450	520,450
Proceeds from sale of capital assets	5,000	5,000	9,138	4,138
Transfers in	285,000	285,000	41,501	(243,499)
Transfers out	<u>-</u>	<u>-</u>	<u>(556,171)</u>	<u>(556,171)</u>
Total other financing sources (uses)	<u>290,000</u>	<u>290,000</u>	<u>14,918</u>	<u>(275,082)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (7,625,733)</u>	<u>\$ (7,587,443)</u>	<u>\$ 6,952,135</u>	<u>\$14,539,578</u>
FUND BALANCE, BEGINNING			<u>33,393,129</u>	
FUND BALANCE, ENDING			<u>\$ 40,345,264</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, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 34,830,824	\$41,582,742	\$12,947,546	\$ (28,635,196)
Miscellaneous	<u>263,115</u>	<u>1,365,311</u>	<u>193,860</u>	<u>(1,171,451)</u>
Total revenues	<u>35,093,939</u>	<u>42,948,053</u>	<u>13,141,406</u>	<u>(29,806,647)</u>
EXPENDITURES				
Current:				
General government:	960,275	3,078,700	642,250	2,436,450
Public safety:	6,327,398	12,773,694	6,547,470	6,226,224
Highways and streets:	4,619,208	4,989,887	2,496,517	2,493,370
Culture and recreation:	677,605	431,032	201,034	229,998
Health and welfare:	632,369	807,369	503,875	303,494
Conservation	3,450,000	5,475,000	909,726	4,565,274
Debt service:				
Principal	-	-	198,535	(198,535)
Interest and other charges	-	-	766	(766)
Capital outlay	<u>19,980,591</u>	<u>16,951,812</u>	<u>2,842,572</u>	<u>14,109,240</u>
Total expenditures	<u>36,647,446</u>	<u>44,507,494</u>	<u>14,342,745</u>	<u>30,164,749</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,553,507)</u>	<u>(1,559,441)</u>	<u>(1,201,339)</u>	<u>358,102</u>
OTHER FINANCING SOURCES				
Issuance of SBITAs	-	-	539,341	539,341
Issuance of Leases	-	-	87,302	87,302
Transfers in	1,353,507	1,559,441	581,195	(978,246)
Transfers out	<u>-</u>	<u>-</u>	<u>(6,501)</u>	<u>(6,501)</u>
Total other financing sources	<u>1,353,507</u>	<u>1,559,441</u>	<u>1,201,337</u>	<u>(358,104)</u>
NET CHANGE IN FUND BALANCE	<u>(200,000)</u>	<u>-</u>	<u>(2)</u>	<u>(2)</u>
FUND BALANCE, BEGINNING			<u>5</u>	
FUND BALANCE, ENDING			<u>\$ 3</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, 2023

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Taxes	\$ 30,000,000	\$ 30,000,000	\$18,464,186	\$ (11,535,814)
Investment income	<u>10,000</u>	<u>10,000</u>	<u>102,067</u>	<u>92,067</u>
Total revenues	<u>30,010,000</u>	<u>30,010,000</u>	<u>18,566,253</u>	<u>(11,443,747)</u>
EXPENDITURES				
Current:				
General government:	<u>30,010,000</u>	<u>30,010,000</u>	<u>19,468,939</u>	<u>10,541,061</u>
Total expenditures	<u>30,010,000</u>	<u>30,010,000</u>	<u>19,468,939</u>	<u>10,541,061</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (902,686)</u>	<u>\$ (902,686)</u>
FUND BALANCE, BEGINNING			<u>3,630,666</u>	
FUND BALANCE, ENDING			<u>\$ 2,727,980</u>	

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TOM GREEN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY SCHEDULES

YEAR ENDED SEPTEMBER 30, 2023

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, 2023. 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, 2023

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	2022
\$	3,062,113	\$ 2,971,765	\$ 2,950,828	\$ 3,055,140	\$ 3,687,437	\$ 3,398,346
	8,087,264	8,544,960	8,970,790	9,462,363	9,980,140	10,431,282
	-	-	-	-	-	-
	542,682	-	-	7,415,154	(212,537)	-
	(571,543)	(635,533)	(58,153)	274,847	(406,900)	(47,598)
	(5,350,488)	(5,409,889)	(5,803,973)	(5,997,759)	(6,690,921)	(6,959,924)
	5,770,028	5,471,303	6,059,492	14,209,745	6,357,219	6,822,106
	<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>137,271,611</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>	<u>\$ 144,093,717</u>
\$	2,025,266	\$ 2,118,026	\$ 2,083,608	\$ 2,459,745	\$ 2,328,511	\$ 2,721,216
	1,872,784	1,948,580	1,993,017	2,230,287	2,158,879	2,300,545
	13,433,519	(1,954,081)	16,534,910	11,914,127	27,387,518	(8,681,539)
	(5,350,488)	(5,409,889)	(5,803,973)	(5,997,759)	(6,690,921)	(6,959,924)
	(69,220)	(80,864)	(87,904)	(92,079)	(81,646)	(82,082)
	<u>(19,547)</u>	<u>(29,564)</u>	<u>(42,968)</u>	<u>(28,253)</u>	<u>(27,772)</u>	<u>(146,759)</u>
	11,892,314	(3,407,792)	14,676,690	10,486,068	25,074,569	(10,848,543)
	<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>150,914,240</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>140,065,697</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>	<u>\$ 4,028,020</u>
	98.96%	90.99%	98.84%	96.12%	109.94%	97.20%
\$	26,754,053	\$ 27,435,617	\$ 28,471,675	\$ 31,861,242	\$ 30,841,127	\$ 32,864,935
	4.07%	36.33%	4.75%	15.93%	-44.24%	12.26%

TOM GREEN COUNTY, TEXAS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

SCHEDULE OF CONTRIBUTIONS

LAST NINE 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%
2023	2,699,789	2,699,789	-	35,691,805	7.6%

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, 2023

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 (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	17.9 years (based on contribution rate calculated in 12/31/2022 valuation)
Asset Valuation Method	5-year smoothed 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 administrative 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. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019 No changes in plan provisions were reflected in the Schedule. 2020 No changes in plan provisions were reflected in the Schedule. 2021 : No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule.

TOM GREEN COUNTY, TEXAS

OTHER POST-EMPLOYMENT BENEFITS

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Plan Year Ended September 30	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB Liability:			
Service cost	\$ 93,748	\$ 93,520	\$ 89,566
Interest	36,880	40,948	41,322
Difference between expected and actual experience	(15,494)	(107,405)	(393,009)
Changes in assumptions	-	9,781	183,004
Benefit payments	(3,367)	(3,400)	(11,666)
Net change in total pension liability / (asset)	111,767	33,444	(90,783)
Total OPEB liability - beginning	<u>1,014,878</u>	<u>1,126,645</u>	<u>1,160,089</u>
Total OPEB liability - ending (a)	<u>\$ 1,126,645</u>	<u>\$ 1,160,089</u>	<u>\$ 1,069,306</u>
Plan Fiduciary Net Position:			
Employer contributions	\$ 3,367	\$ 3,400	\$ 11,666
Benefit payments	<u>(3,367)</u>	<u>(3,400)</u>	<u>(11,666)</u>
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<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>
Fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 20,993,709	\$ 22,024,874	\$ 24,762,322
Total OPEB liability as a percentage of covered payroll	5.37%	5.27%	4.32%

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

2021	2022	2023
\$ 123,217	\$ 126,196	\$ 79,789
22,755	29,230	35,432
46,703	(408,096)	15,819
(43,602)	(200,405)	(8,447)
(12,000)	(6,996)	(6,996)
137,073	(460,071)	112,597
<u>1,069,306</u>	<u>1,206,379</u>	<u>746,308</u>
<u>\$ 1,206,379</u>	<u>\$ 746,308</u>	<u>\$ 858,905</u>
\$ 12,000	\$ 6,996	\$ 6,996
<u>(12,000)</u>	<u>(6,996)</u>	<u>(6,996)</u>
-	-	-
-	-	-
-	-	-
<u>\$ 1,206,379</u>	<u>\$ 746,308</u>	<u>\$ 858,905</u>
0.00%	0.00%	0.00%
\$ 25,827,421	\$ 26,937,632	\$ 30,306,447
4.67%	2.77%	2.83%

TOM GREEN COUNTY, TEXAS

OTHER POST-EMPLOYMENT BENEFITS

SCHEDULE OF CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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%
2023	135,512	6,996	(128,516)	30,306,447	0.02%

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, 2023

Valuation date	10/01/2022 (disclosures 9/30/2023)
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%
Participation Rate	15%
Healthcare cost trend rates	7.5% decreasing to 4.5% ultimate
Salary increases	3.00%
Retirement age	All: Rates from age 50
Mortality	"PUB 2010" w/ MP2021 projection
Investment rate of return	4.87%

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**COMBINING STATEMENTS
NONMAJOR GOVERNMENTAL FUNDS**

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Special Revenue			
	Road and Bridge Precincts 1 and 3	Road and Bridge Precincts 2 and 4	County Law Library	Library
ASSETS				
Cash	\$ 621,785	\$ 594,419	\$ 133,427	\$ 340,296
Receivables (net of allowance for uncollectibles):				
Accounts	34,533	1,509	322	4,967
Property taxes	-	-	-	-
Due from other funds	-	-	7,455	50,067
Due from other governments	<u>16,307</u>	<u>16,307</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 672,625</u>	<u>\$ 612,235</u>	<u>\$ 141,204</u>	<u>\$ 395,330</u>
LIABILITIES				
Accounts payable	\$ 159,778	\$ 108,204	\$ 3,394	\$ 5,988
Accrued liabilities	10,174	8,303	535	-
Due to other funds	-	-	-	-
Due to other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>169,952</u>	<u>116,507</u>	<u>3,929</u>	<u>5,988</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				
Restricted	<u>502,673</u>	<u>495,728</u>	<u>137,275</u>	<u>389,342</u>
Total fund balances	<u>502,673</u>	<u>495,728</u>	<u>137,275</u>	<u>389,342</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 672,625</u>	<u>\$ 612,235</u>	<u>\$ 141,204</u>	<u>\$ 395,330</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
\$ 819,119	\$ 5,152	\$ 9,505	\$ 221,121	\$ 761	\$ 4,531
1,947	10	23	555	2	12
-	-	-	-	-	-
-	2,311	-	7,716	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34</u>
<u>\$ 821,066</u>	<u>\$ 7,473</u>	<u>\$ 9,528</u>	<u>\$ 229,392</u>	<u>\$ 763</u>	<u>\$ 4,577</u>
\$ 18,150	\$ -	\$ -	\$ 35	\$ -	\$ -
3,415	-	-	195	156	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>21,565</u>	<u>-</u>	<u>-</u>	<u>230</u>	<u>156</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>799,501</u>	<u>7,473</u>	<u>9,528</u>	<u>229,162</u>	<u>607</u>	<u>4,577</u>
<u>799,501</u>	<u>7,473</u>	<u>9,528</u>	<u>229,162</u>	<u>607</u>	<u>4,577</u>
<u>\$ 821,066</u>	<u>\$ 7,473</u>	<u>\$ 9,528</u>	<u>\$ 229,392</u>	<u>\$ 763</u>	<u>\$ 4,577</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2023

	Special Revenue			
	Records Management County Courts	Judicial Efficiency	LEOSE Training	Judicial Education County Judge
ASSETS				
Cash	\$ 91,888	\$ 42,431	\$ 31,260	\$ 21,707
Receivables (net of allowance for uncollectibles):				
Accounts	219	101	76	52
Property taxes	-	-	-	-
Due from other funds	7,638	126	-	-
Due from other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 99,745</u>	<u>\$ 42,658</u>	<u>\$ 31,336</u>	<u>\$ 21,759</u>
LIABILITIES				
Accounts payable	\$ -	\$ 1,825	\$ -	\$ -
Accrued liabilities	1,517	-	-	-
Due to other funds	-	-	-	-
Due to other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,517</u>	<u>1,825</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				
Restricted	<u>98,228</u>	<u>40,833</u>	<u>31,336</u>	<u>21,759</u>
Total fund balances	<u>98,228</u>	<u>40,833</u>	<u>31,336</u>	<u>21,759</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 99,745</u>	<u>\$ 42,658</u>	<u>\$ 31,336</u>	<u>\$ 21,759</u>

Special Revenue

Lateral Road	Graffiti Eradication	Election Contract Service	Guardianship	Child Abuse Prevention	County Attorney Pretrial Diversion Program
\$ 41,529	\$ 648	\$ 150,008	\$ 15,336	\$ 706	\$ 132,253
100	2	357	36	2	317
-	-	-	-	-	-
-	-	752	1,530	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 41,629</u>	<u>\$ 650</u>	<u>\$ 151,117</u>	<u>\$ 16,902</u>	<u>\$ 708</u>	<u>\$ 132,570</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30
-	-	596	-	-	716
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>596</u>	<u>-</u>	<u>-</u>	<u>746</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>41,629</u>	<u>650</u>	<u>150,521</u>	<u>16,902</u>	<u>708</u>	<u>131,824</u>
<u>41,629</u>	<u>650</u>	<u>150,521</u>	<u>16,902</u>	<u>708</u>	<u>131,824</u>
<u>\$ 41,629</u>	<u>\$ 650</u>	<u>\$ 151,117</u>	<u>\$ 16,902</u>	<u>\$ 708</u>	<u>\$ 132,570</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2023

	Special Revenue			
	District Attorney Pretrial Diversion Program	District Clerk Technology	District/ County Court Technology	County Speciality Court
ASSETS				
Cash	\$ 108,713	\$ 67,806	\$ 22,355	\$ 38,887
Receivables (net of allowance for uncollectibles):				
Accounts	258	164	54	-
Property taxes	-	-	-	-
Due from other funds	-	-	258	1,313
Due from other governments	-	-	-	-
Total assets	<u>\$ 108,971</u>	<u>\$ 67,970</u>	<u>\$ 22,667</u>	<u>\$ 40,200</u>
LIABILITIES				
Accounts payable	\$ 546	\$ -	\$ -	\$ 420
Accrued liabilities	938	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>1,484</u>	<u>-</u>	<u>-</u>	<u>420</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted	<u>107,487</u>	<u>67,970</u>	<u>22,667</u>	<u>39,780</u>
Total fund balances	<u>107,487</u>	<u>67,970</u>	<u>22,667</u>	<u>39,780</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 108,971</u>	<u>\$ 67,970</u>	<u>\$ 22,667</u>	<u>\$ 40,200</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
\$ 610	\$ 619,386	\$ 17,030	\$ 18,323	\$ 230,052	\$ 97,196
10	2,313	42	-	-	-
-	-	-	-	-	-
-	-	-	-	-	4,270
<u>-</u>	<u>11,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 620</u>	<u>\$ 633,096</u>	<u>\$ 17,072</u>	<u>\$ 18,323</u>	<u>\$ 230,052</u>	<u>\$ 101,466</u>
\$ 490	\$ 1,190	\$ -	\$ 15,213	\$ 206,083	\$ 97,204
-	464	198	-	-	-
-	6,742	-	1,727	23,969	7
-	-	-	-	-	-
<u>490</u>	<u>8,396</u>	<u>198</u>	<u>16,940</u>	<u>230,052</u>	<u>97,211</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>130</u>	<u>624,700</u>	<u>16,874</u>	<u>1,383</u>	<u>-</u>	<u>4,255</u>
<u>130</u>	<u>624,700</u>	<u>16,874</u>	<u>1,383</u>	<u>-</u>	<u>4,255</u>
<u>\$ 620</u>	<u>\$ 633,096</u>	<u>\$ 17,072</u>	<u>\$ 18,323</u>	<u>\$ 230,052</u>	<u>\$ 101,466</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

SEPTEMBER 30, 2023

	Special Revenue			
	Child Safety Fee	Child Restraint State Fee	Sheriff Forfeiture	Third Court of Appeals
ASSETS				
Cash	\$ 30,938	\$ 4,199	\$ 179,162	\$ 2,857
Receivables (net of allowance for uncollectibles):				
Accounts	71	-	432	-
Property taxes	-	-	-	-
Due from other funds	-	52	-	1,065
Due from other governments	-	-	-	-
	\$ 31,009	\$ 4,251	\$ 179,594	\$ 3,922
LIABILITIES				
Accounts payable	\$ -	\$ 4,251	\$ 145	\$ 1,055
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
	-	4,251	145	1,055
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
	-	-	-	-
FUND BALANCES				
Restricted	31,009	-	179,449	2,867
	31,009	-	179,449	2,867
Total liabilities, deferred inflows of resources, and fund balances	\$ 31,009	\$ 4,251	\$ 179,594	\$ 3,922

Special Revenue

Unclaimed Property	Truancy Prevention and Diversion	County Attorney Merchant Account	Tax Assessor - Collector VIT	Court Reporter Service	Judicial Education & Support
\$ 27,367	\$ 126,535	\$ 29,678	\$ 1,047,133	\$ 40,215	\$ 4,124
-	-	-	2,432	-	-
-	-	-	-	-	-
-	2,909	-	-	5,325	250
<u>2,653</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 30,020</u>	<u>\$ 129,444</u>	<u>\$ 29,678</u>	<u>\$ 1,049,565</u>	<u>\$ 45,540</u>	<u>\$ 4,374</u>
\$ 22,458	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	975,717	-	-
<u>22,458</u>	<u>-</u>	<u>-</u>	<u>975,717</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,562</u>	<u>129,444</u>	<u>29,678</u>	<u>73,848</u>	<u>45,540</u>	<u>4,374</u>
<u>7,562</u>	<u>129,444</u>	<u>29,678</u>	<u>73,848</u>	<u>45,540</u>	<u>4,374</u>
<u>\$ 30,020</u>	<u>\$ 129,444</u>	<u>\$ 29,678</u>	<u>\$ 1,049,565</u>	<u>\$ 45,540</u>	<u>\$ 4,374</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2023

	Special Revenue			
	County Jury	Justice Court Support	Court Facility Fee	Lang Access
ASSETS				
Cash	\$ 13,249	\$ 34,658	\$ 64,547	\$ 19,236
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	-	-
Property taxes	-	-	-	-
Due from other funds	2,676	5,375	4,260	1,284
Due from other governments	-	-	-	-
	<u>15,925</u>	<u>40,033</u>	<u>68,807</u>	<u>20,520</u>
Total assets	<u>\$ 15,925</u>	<u>\$ 40,033</u>	<u>\$ 68,807</u>	<u>\$ 20,520</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</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				
Restricted	<u>15,925</u>	<u>40,033</u>	<u>68,807</u>	<u>20,520</u>
Total fund balances	<u>15,925</u>	<u>40,033</u>	<u>68,807</u>	<u>20,520</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 15,925</u>	<u>\$ 40,033</u>	<u>\$ 68,807</u>	<u>\$ 20,520</u>

Special Revenue				Debt Service	
51st D.A. Outer County	119th D.A. Outer County	Clerk of the Court	7th AJR	Debt Service	Total Governmental Funds
\$ 7,272	\$ 9,613	\$ 13,967	\$ -	\$ 188,385	\$ 6,341,375
18	30	-	-	444	51,410
-	-	-	-	142,249	142,249
-	-	12,970	-	-	119,602
<u>3,375</u>	<u>-</u>	<u>-</u>	<u>952</u>	<u>12,492</u>	<u>63,517</u>
\$ <u>10,665</u>	\$ <u>9,643</u>	\$ <u>26,937</u>	\$ <u>952</u>	\$ <u>343,570</u>	\$ <u>6,718,153</u>
\$ -	\$ 3,694	\$ -	\$ -	\$ -	\$ 650,153
496	1,784	3,540	952	-	33,979
-	-	-	-	-	32,445
-	-	-	-	-	975,717
<u>496</u>	<u>5,478</u>	<u>3,540</u>	<u>952</u>	<u>-</u>	<u>1,692,294</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,249</u>	<u>142,249</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,249</u>	<u>142,249</u>
<u>10,169</u>	<u>4,165</u>	<u>23,397</u>	<u>-</u>	<u>201,321</u>	<u>4,883,610</u>
<u>10,169</u>	<u>4,165</u>	<u>23,397</u>	<u>-</u>	<u>201,321</u>	<u>4,883,610</u>
\$ <u>10,665</u>	\$ <u>9,643</u>	\$ <u>26,937</u>	\$ <u>952</u>	\$ <u>343,570</u>	\$ <u>6,718,153</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	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	683,514	595,426	70,559	-
Fines and forfeitures	-	-	-	-
Intergovernmental	194,199	165,429	-	-
Investment income	12,072	9,823	2,203	8,470
Miscellaneous	33,500	-	-	59,402
Total revenues	923,285	770,678	72,762	67,872
EXPENDITURES				
Current:				
General government	-	-	157,329	-
Public safety	-	-	-	-
Highways and streets	974,521	680,686	-	-
Culture and recreation	-	-	-	18,040
Debt service:				
Principal	-	-	49,192	-
Interest and other charges	-	-	2,554	-
Capital outlay	-	-	-	150,712
Total expenditures	974,521	680,686	209,075	168,752
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(51,236)	89,992	(136,313)	(100,880)
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	-	146,598	-
Proceeds from sale of capital assets	1,920	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	1,920	-	146,598	-
NET CHANGE IN FUND BALANCES	(49,316)	89,992	10,285	(100,880)
FUND BALANCES, BEGINNING	551,989	405,736	126,990	490,222
FUND BALANCES, ENDING	\$ 502,673	\$ 495,728	\$ 137,275	\$ 389,342

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
371,472	24,692	387	94,990	1,256	-
-	-	-	-	-	-
-	-	-	-	-	-
13,923	14	160	3,782	28	84
-	-	-	-	1	1,187
<u>385,395</u>	<u>24,706</u>	<u>547</u>	<u>98,772</u>	<u>1,285</u>	<u>1,271</u>
351,894	-	-	-	-	-
-	-	-	27,553	4,055	2,356
-	-	-	-	-	-
-	-	-	-	-	-
2,695	-	-	5,435	-	-
57	-	-	65	-	-
-	-	-	5,186	-	-
<u>354,646</u>	<u>-</u>	<u>-</u>	<u>38,239</u>	<u>4,055</u>	<u>2,356</u>
<u>30,749</u>	<u>24,706</u>	<u>547</u>	<u>60,533</u>	<u>(2,770)</u>	<u>(1,085)</u>
10,439	-	-	5,435	-	-
-	-	-	-	-	-
-	-	-	(25,000)	-	-
<u>10,439</u>	<u>-</u>	<u>-</u>	<u>(19,565)</u>	<u>-</u>	<u>-</u>
41,188	24,706	547	40,968	(2,770)	(1,085)
<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>\$ 799,501</u>	<u>\$ 7,473</u>	<u>\$ 9,528</u>	<u>\$ 229,162</u>	<u>\$ 607</u>	<u>\$ 4,577</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, 2023

	Special Revenue			
	Records Management County Courts	Judicial Efficiency	LEOSE Training	Judicial Education County Judge
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	76,773	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	25,836	12,794	-
Investment income	1,367	698	591	403
Miscellaneous	-	-	-	-
Total revenues	<u>78,140</u>	<u>26,534</u>	<u>13,385</u>	<u>403</u>
EXPENDITURES				
Current:				
General government	46,147	-	-	-
Public safety	-	24,658	17,128	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	14,688	-	-
Interest and other charges	-	312	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>46,147</u>	<u>39,658</u>	<u>17,128</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>31,993</u>	<u>(13,124)</u>	<u>(3,743)</u>	<u>403</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	14,688	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>14,688</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	31,993	1,564	(3,743)	403
FUND BALANCES, BEGINNING	<u>66,235</u>	<u>39,269</u>	<u>35,079</u>	<u>21,356</u>
FUND BALANCES, ENDING	<u>\$ 98,228</u>	<u>\$ 40,833</u>	<u>\$ 31,336</u>	<u>\$ 21,759</u>

Special Revenue

Lateral Road	Graffiti Eradication	Election Contract Service	Guardianship	Child Abuse Prevention	County Attorney Pretrial Diversion Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	14,318	559	71,000
-	-	-	-	-	-
33,846	-	15,138	-	-	-
899	12	1,769	392	7	2,047
-	-	98,683	-	-	-
<u>34,745</u>	<u>12</u>	<u>115,590</u>	<u>14,710</u>	<u>566</u>	<u>73,047</u>
-	-	76,328	-	-	-
-	-	-	15,483	-	22,381
16,731	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>16,731</u>	<u>-</u>	<u>76,328</u>	<u>15,483</u>	<u>-</u>	<u>22,381</u>
18,014	12	39,262	(773)	566	50,666
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18,014	12	39,262	(773)	566	50,666
<u>23,615</u>	<u>638</u>	<u>111,259</u>	<u>17,675</u>	<u>142</u>	<u>81,158</u>
<u>\$ 41,629</u>	<u>\$ 650</u>	<u>\$ 150,521</u>	<u>\$ 16,902</u>	<u>\$ 708</u>	<u>\$ 131,824</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, 2023

	Special Revenue			
	District Attorney Pretrial Diversion Program	District Clerk Technology	District/ County Court Technology	County Speciality Court
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	44,500	582	3,456	15,072
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	1,721	1,141	356	-
Miscellaneous	-	-	-	-
Total revenues	46,221	1,723	3,812	15,072
EXPENDITURES				
Current:				
General government	-	1,142	-	-
Public safety	34,084	-	-	2,628
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	34,084	1,142	-	2,628
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,137	581	3,812	12,444
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	12,137	581	3,812	12,444
FUND BALANCES, BEGINNING	95,350	67,389	18,855	27,336
FUND BALANCES, ENDING	\$ 107,487	\$ 67,970	\$ 22,667	\$ 39,780

Special Revenue

Waste Water Treatment	51st D.A. Special Forfeiture	119th D.A. Special Forfeiture	State Municipal Fees	State Fees - Criminal	State Fees - Civil
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,290	-	-	242,695	795,882	351,249
-	16,344	8,397	-	-	-
-	-	-	-	-	-
-	9,413	241	-	-	-
-	-	-	-	-	-
<u>2,290</u>	<u>25,757</u>	<u>8,638</u>	<u>242,695</u>	<u>795,882</u>	<u>351,249</u>
2,280	-	-	241,527	795,882	350,639
-	62,852	13,853	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,747	-	-	-	-
-	381	-	-	-	-
-	-	-	-	-	-
<u>2,280</u>	<u>75,980</u>	<u>13,853</u>	<u>241,527</u>	<u>795,882</u>	<u>350,639</u>
<u>10</u>	<u>(50,223)</u>	<u>(5,215)</u>	<u>1,168</u>	<u>-</u>	<u>610</u>
-	25,467	-	-	-	-
-	-	-	-	-	-
-	(25,024)	-	-	-	-
-	443	-	-	-	-
10	(49,780)	(5,215)	1,168	-	610
<u>120</u>	<u>674,480</u>	<u>22,089</u>	<u>215</u>	<u>-</u>	<u>3,645</u>
<u>\$ 130</u>	<u>\$ 624,700</u>	<u>\$ 16,874</u>	<u>\$ 1,383</u>	<u>\$ -</u>	<u>\$ 4,255</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, 2023

	Special Revenue			
	Child Safety Fee	Child Restraint State Fee	Sheriff Forfeiture	Third Court of Appeals
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	24,750	4,250	-	10,080
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	444	-	2,721	-
Miscellaneous	-	-	-	-
Total revenues	25,194	4,250	2,721	10,080
EXPENDITURES				
Current:				
General government	-	4,250	-	8,193
Public safety	27,184	-	77,541	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	27,184	4,250	77,541	8,193
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,990)	-	(74,820)	1,887
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	-	-	-
Proceeds from sale of capital assets	-	-	21,066	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	21,066	-
NET CHANGE IN FUND BALANCES	(1,990)	-	(53,754)	1,887
FUND BALANCES, BEGINNING	32,999	-	233,203	980
FUND BALANCES, ENDING	\$ 31,009	\$ -	\$ 179,449	\$ 2,867

Special Revenue

Unclaimed Property	Truancy Prevention and Diversion	County Attorney Merchant Account	Tax Assessor - Collector VIT	Court Reporter Service	Judicial Education & Support
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	26,510	21,063	1,525,377	49,973	2,352
-	-	-	-	-	-
-	-	-	12,460	-	-
-	-	-	-	-	-
15,103	-	-	-	-	-
<u>15,103</u>	<u>26,510</u>	<u>21,063</u>	<u>1,537,837</u>	<u>49,973</u>	<u>2,352</u>
1,962	-	-	1,525,487	-	-
-	-	12,508	-	20,423	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,962</u>	<u>-</u>	<u>12,508</u>	<u>1,525,487</u>	<u>20,423</u>	<u>-</u>
13,141	26,510	8,555	12,350	29,550	2,352
-	-	-	-	-	-
-	-	-	-	-	-
(10,000)	-	-	-	-	-
(10,000)	-	-	-	-	-
3,141	26,510	8,555	12,350	29,550	2,352
<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>\$ 7,562</u>	<u>\$ 129,444</u>	<u>\$ 29,678</u>	<u>\$ 73,848</u>	<u>\$ 45,540</u>	<u>\$ 4,374</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, 2023

	Special Revenue			
	County Jury	Justice Court Support	Court Facility Fee	Lang Access
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	19,989	60,611	39,978	13,270
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	19,989	60,611	39,978	13,270
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	8,500	58,744	-	1,849
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	58,744	-	-
Interest and other charges	-	1,256	-	-
Capital outlay	-	-	-	-
Total expenditures	8,500	118,744	-	1,849
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	11,489	(58,133)	39,978	11,421
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	58,744	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	58,744	-	-
NET CHANGE IN FUND BALANCES	11,489	611	39,978	11,421
FUND BALANCES, BEGINNING	4,436	39,422	28,829	9,099
FUND BALANCES, ENDING	\$ 15,925	\$ 40,033	\$ 68,807	\$ 20,520

Special Revenue				Debt Service	
51st D.A. Outer County	119th D.A. Outer County	Clerk of the Court	7th AJR	Debt Service	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 4,679,529	\$ 4,679,529
-	-	126,697	-	-	5,385,572
-	-	-	-	-	24,741
-	-	-	9,936	-	457,178
141	592	-	-	9,669	97,643
10,125	75,000	-	-	-	293,001
<u>10,266</u>	<u>75,592</u>	<u>126,697</u>	<u>9,936</u>	<u>4,689,198</u>	<u>10,937,664</u>
-	-	-	-	1,200	3,564,260
12,980	71,770	114,947	9,936	-	643,413
-	-	-	-	-	1,671,938
-	-	-	-	-	18,040
-	-	-	-	-	-
-	-	-	-	2,520,000	2,663,501
-	-	-	-	2,216,538	2,221,163
-	-	-	-	-	155,898
<u>12,980</u>	<u>71,770</u>	<u>114,947</u>	<u>9,936</u>	<u>4,737,738</u>	<u>10,938,213</u>
<u>(2,714)</u>	<u>3,822</u>	<u>11,750</u>	<u>-</u>	<u>(48,540)</u>	<u>(549)</u>
-	-	-	-	-	261,371
-	-	-	-	-	22,986
-	-	-	-	-	(60,024)
-	-	-	-	-	(37,038)
(2,714)	3,822	11,750	-	(48,540)	223,784
<u>12,883</u>	<u>343</u>	<u>11,647</u>	<u>-</u>	<u>249,861</u>	<u>4,659,826</u>
<u>\$ 10,169</u>	<u>\$ 4,165</u>	<u>\$ 23,397</u>	<u>\$ -</u>	<u>\$ 201,321</u>	<u>\$ 4,883,610</u>

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FIDUCIARY FUNDS

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2023

	Investment Trust Funds		
	County Clerk Trust	District Clerk Trust	Total Investment Trust Funds
ASSETS			
Cash	\$ 1,745,584	\$ 743,753	\$ 2,489,337
Receivables	-	-	-
Due from other governments	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 \$ <u>1,745,584</u>	 \$ <u>743,753</u>	 \$ <u>2,489,337</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>1,745,584</u>	\$ <u>743,753</u>	\$ <u>2,489,337</u>
 Total net position	 \$ <u>1,745,584</u>	 \$ <u>743,753</u>	 \$ <u>2,489,337</u>

Custodial Funds

County Sheriff	Juror Donations	Tax Assessor - Collector	Cafeteria Plan Trust	District Attorney	Cafeteria/ZP	Bailsbondsmen Collateral
\$ -	\$ 1,175	\$ 854,618	\$ 49,413	\$ 650,808	\$ -	\$ 828,586
-	466	14,087	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 1,641</u>	<u>\$ 868,705</u>	<u>\$ 49,413</u>	<u>\$ 650,808</u>	<u>\$ -</u>	<u>\$ 828,586</u>
<u>\$ -</u>	<u>\$ 336</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 336</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 1,305</u>	<u>\$ 868,703</u>	<u>\$ 49,413</u>	<u>\$ 650,808</u>	<u>\$ -</u>	<u>\$ 828,586</u>
<u>\$ -</u>	<u>\$ 1,305</u>	<u>\$ 868,703</u>	<u>\$ 49,413</u>	<u>\$ 650,808</u>	<u>\$ -</u>	<u>\$ 828,586</u>

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TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2023

	Custodial Funds			
	Juvenile Probation	CSCD	Total Custodial Funds	Total Fiduciary Funds
ASSETS				
Cash	\$ 1,539,098	\$ 5,208,668	\$ 9,132,366	\$ 11,621,703
Receivables	20,928	559	36,040	36,040
Due from other governments	<u>33,090</u>	<u>58,260</u>	<u>91,350</u>	<u>91,350</u>
 Total assets	 <u>\$ 1,593,116</u>	 <u>\$ 5,267,487</u>	 <u>\$ 9,259,756</u>	 <u>\$ 11,749,093</u>
 LIABILITIES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 338	\$ 338
 Total liabilities	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 338</u>	 <u>\$ 338</u>
 NET POSITION				
Restricted for individuals, organizations and other governments	<u>\$ 1,593,116</u>	<u>\$ 5,267,487</u>	<u>\$ 9,259,418</u>	<u>\$ 11,748,755</u>
 Total net position	 <u>\$ 1,593,116</u>	 <u>\$ 5,267,487</u>	 <u>\$ 9,259,418</u>	 <u>\$ 11,748,755</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Investment Trust Funds		
	County Clerk Trust	District Clerk Trust	Total Investment Trust Funds
INCREASES			
Contributions from judgements	\$ 1,213,682	\$ 352,877	\$ 1,566,559
Interest	19,934	1,858	21,792
Deposits held	-	-	-
Bonds received	130,075	-	130,075
Donations	<u>-</u>	<u>-</u>	<u>-</u>
 Total increases	 <u>\$ 1,363,691</u>	 <u>\$ 354,735</u>	 <u>\$ 1,718,426</u>
DECREASES			
Deposits returned	\$ -	\$ -	\$ -
Disbursements to beneficiaries	<u>372,851</u>	<u>461,887</u>	<u>834,738</u>
 Total decreases	 <u>\$ 372,851</u>	 <u>\$ 461,887</u>	 <u>\$ 834,738</u>
 NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	 <u>990,840</u>	 <u>(107,152)</u>	 <u>883,688</u>
 NET POSITION, BEGINNING	 <u>754,744</u>	 <u>850,905</u>	 <u>1,605,649</u>
 NET POSITION, ENDING	 <u>\$ 1,745,584</u>	 <u>\$ 743,753</u>	 <u>\$ 2,489,337</u>

Custodial Funds

County Sheriff	Juror Donations	Tax Assessor - Collector	Cafeteria Plan Trust	District Attorney	Cafeteria/ZP	Bailsbondsmen Collateral
\$ 15,760	\$ -	\$ -	\$ -	\$ 198,743	\$ -	\$ -
-	-	-	654	-	-	-
-	-	78,587,138	55,902	-	55,221	147,930
-	-	-	-	-	-	-
<u>-</u>	<u>3,593</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 15,760</u>	<u>\$ 3,593</u>	<u>\$ 78,587,138</u>	<u>\$ 56,556</u>	<u>\$ 198,743</u>	<u>\$ 55,221</u>	<u>\$ 147,930</u>
\$ -	\$ -	\$ -	\$ 55,221	\$ -	\$ 55,221	\$ 33,546
<u>15,760</u>	<u>2,708</u>	<u>78,549,660</u>	<u>-</u>	<u>142,891</u>	<u>-</u>	<u>-</u>
<u>\$ 15,760</u>	<u>\$ 2,708</u>	<u>\$ 78,549,660</u>	<u>\$ 55,221</u>	<u>\$ 142,891</u>	<u>\$ 55,221</u>	<u>\$ 33,546</u>
<u>-</u>	<u>885</u>	<u>37,478</u>	<u>1,335</u>	<u>55,852</u>	<u>-</u>	<u>114,384</u>
<u>-</u>	<u>420</u>	<u>831,225</u>	<u>48,078</u>	<u>594,956</u>	<u>-</u>	<u>714,202</u>
<u>\$ -</u>	<u>\$ 1,305</u>	<u>\$ 868,703</u>	<u>\$ 49,413</u>	<u>\$ 650,808</u>	<u>\$ -</u>	<u>\$ 828,586</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds		Total Custodial Funds	Total Fiduciary Funds
	Juvenile Probation	CSCD		
INCREASES				
Contributions from judgements	\$ -	\$ -	\$ 214,503	\$ 1,781,062
Interest	27,324	58,847	86,825	108,617
Deposits held	1,425,629	18,474,983	98,746,803	98,746,803
Bonds received	-	-	-	130,075
Donations	-	-	3,593	3,593
	<u>-</u>	<u>-</u>	<u>3,593</u>	<u>3,593</u>
 Total increases	 \$ <u>1,452,953</u>	 \$ <u>18,533,830</u>	 \$ <u>99,051,724</u>	 \$ <u>100,770,150</u>
DECREASES				
Deposits returned	\$ 1,435,276	\$ 18,223,973	\$ 19,803,237	\$ 19,803,237
Disbursements to beneficiaries	-	-	78,711,019	79,545,757
	<u>-</u>	<u>-</u>	<u>78,711,019</u>	<u>79,545,757</u>
 Total decreases	 \$ <u>1,435,276</u>	 \$ <u>18,223,973</u>	 \$ <u>98,514,256</u>	 \$ <u>99,348,994</u>
 NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	 <u>17,677</u>	 <u>309,857</u>	 <u>537,468</u>	 <u>1,421,156</u>
 NET POSITION, BEGINNING	 <u>1,575,439</u>	 <u>4,957,630</u>	 <u>8,721,950</u>	 <u>10,327,599</u>
 NET POSITION, ENDING	 \$ <u>1,593,116</u>	 \$ <u>5,267,487</u>	 \$ <u>9,259,418</u>	 \$ <u>11,748,755</u>

COMPLIANCE SECTION

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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 Commissioners' Court
Tom Green County, Texas

We have audited, in accordance with the 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 as of and for the year ended September 30, 2023, 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 26, 2024.

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 Tom Green County, Texas' 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 Tom Green County, Texas’ internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Waco, Texas
March 26, 2024

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 STATE OF TEXAS GRANT MANAGEMENT STANDARDS

Honorable County Judge
and Commissioners’ Court
Tom Green County, 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 audit in the (OMB) *Compliance Supplement* and the State of Texas Grant Management Standards (TxGMS) 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, 2023. 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 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, 2023.

Basis for Opinion on Each Major Federal and State Program

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 TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TxGMS 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 TxGMS 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 the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS, 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 TxGMS. Accordingly, this report is not suitable for any other purpose.

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

Waco, Texas
March 26, 2024

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	226-2023	\$ 27,557	\$ -
Total Passed through Texas Health and Human Services			<u>27,557</u>	<u>-</u>
Total U. S. Department of Agriculture			<u>27,557</u>	<u>-</u>
<u>U. S. National Parks Service</u>				
Direct Program:				
Land and Water Conservation Fund	15.916	Project # 48-001163	447,405	-
Total U. S. National Parks Service			<u>447,405</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	72,463	-
SCAAP	16.606	15PBIA-22-RR-04952-SCAAP	60,286	-
Total Direct Program			<u>132,749</u>	<u>-</u>
Passed through Office of the Governor:				
VOCA - Tom Green County Sheriff's DA	16.575	33290-05	24,287	-
Total Passed through Texas Office of the Governor			<u>24,287</u>	<u>-</u>
Passed through City of San Angelo:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBIA-22-GG-02490-JAGX	8,390	-
Total Passed through City of San Angelo			<u>8,390</u>	<u>-</u>
Total U. S. Department of Justice			<u>165,426</u>	<u>-</u>
<u>FEDERAL HIGHWAY ADMINISTRATION</u>				
Direct Program:				
Texas Parks and Wildlife Department	20.219	RT-017019	16,752	-
Total Direct Program			<u>16,752</u>	<u>-</u>
Total Federal Highway Administration			<u>16,752</u>	<u>-</u>
<u>U. S. Department of Transportation</u>				
Passed through Texas Department of Transportation:				
STEP Comprehensive Grant	20.600	2023-Tomgreen-S-1YG-00111	32,939	-
STEP Comprehensive Grant	20.600	2023-Tomgreen-OpSlow-00019	2,588	-
STEP Comprehensive Grant	20.600	2023-Tomgreen-S-CMV-00038	12,000	-
STEP Comprehensive Grant	20.616	2023-Tomgreen-IDM-00019	17,263	-
STEP Comprehensive Grant	20.616	2023-Tomgreen-CIOT-00025	2,543	-
Total Highway Safety Cluster			<u>67,333</u>	<u>-</u>
Total Passed through Texas Department of Transportation			<u>67,333</u>	<u>-</u>
Total U. S. Department of Transportation			<u>67,333</u>	<u>-</u>
<u>U. S. Department of Treasury</u>				
Direct Program:				
American Rescue Plan Act - COVID - 19	21.027	N/A	10,108,347	-
Total Direct Program			<u>10,108,347</u>	<u>-</u>
Passed through Office of Court Administration				
American Rescue Plan Act - COVID - 19	21.027	N/A	111,334	-
Total Passed through Office of Court Administration			<u>111,334</u>	<u>-</u>
Total U. S. Department of Treasury			<u>10,219,681</u>	<u>-</u>

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	LS-252486-OLS-22	\$ 22,601	\$ -
TSLAC Special Project - STEM	45.310	LS-252486-OLS-22	<u>71,687</u>	<u>-</u>
Total Passed through Texas State Library and Archives Commission			<u>94,288</u>	<u>-</u>
Total U. S. Institue of Museum and Library Services			<u>94,288</u>	<u>-</u>
<u>U. S. Department of Homeland Security</u>				
Passed through Office of the Governor:				
Homeland Security Grant	97.067	4455601	<u>73,237</u>	<u>-</u>
Total Passed through Office of the Governor			<u>73,237</u>	<u>-</u>
Total U. S. Department of Homeland Security			<u>73,237</u>	<u>-</u>
Total Expenditures of Federal Awards			\$ <u>11,111,679</u>	\$ <u>-</u>

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	226-2023	\$ 27,557	\$ -
Total Passed through Texas Health and Human Services			<u>27,557</u>	<u>-</u>
Total U. S. Department of Agriculture			<u>27,557</u>	<u>-</u>
<u>U. S. National Parks Service</u>				
Direct Program:				
Land and Water Conservation Fund	15.916	Project # 48-001163	447,405	-
Total U. S. National Parks Service			<u>447,405</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	72,463	-
SCAAP	16.606	15PBIA-22-RR-04952-SCAAP	60,286	-
Total Direct Program			<u>132,749</u>	<u>-</u>
Passed through Office of the Governor:				
VOCA - Tom Green County Sheriff's DA	16.575	33290-05	24,287	-
Total Passed through Texas Office of the Governor			<u>24,287</u>	<u>-</u>
Passed through City of San Angelo:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBIA-22-GG-02490-JAGX	8,390	-
Total Passed through City of San Angelo			<u>8,390</u>	<u>-</u>
Total U. S. Department of Justice			<u>165,426</u>	<u>-</u>
<u>FEDERAL HIGHWAY ADMINISTRATION</u>				
Direct Program:				
Texas Parks and Wildlife Department	20.219	RT-017019	16,752	-
Total Direct Program			<u>16,752</u>	<u>-</u>
Total Federal Highway Administration			<u>16,752</u>	<u>-</u>
<u>U. S. Department of Transportation</u>				
Passed through Texas Department of Transportation:				
STEP Comprehensive Grant	20.600	2023-Tomgreen-S-1YG-00111	32,939	-
STEP Comprehensive Grant	20.600	2023-Tomgreen-OpSlow-00019	2,588	-
STEP Comprehensive Grant	20.600	2023-Tomgreen-S-CMV-00038	12,000	-
STEP Comprehensive Grant	20.616	2023-Tomgreen-IDM-00019	17,263	-
STEP Comprehensive Grant	20.616	2023-Tomgreen-CIOT-00025	2,543	-
Total Highway Safety Cluster			<u>67,333</u>	<u>-</u>
Total Passed through Texas Department of Transportation			<u>67,333</u>	<u>-</u>
Total U. S. Department of Transportation			<u>67,333</u>	<u>-</u>
<u>U. S. Department of Treasury</u>				
Direct Program:				
American Rescue Plan Act - COVID - 19	21.027	N/A	6,849,889	-
Total Direct Program			<u>6,849,889</u>	<u>-</u>
Passed through Office of Court Administration				
American Rescue Plan Act - COVID - 19	21.027	N/A	111,334	-
Total Passed through Office of Court Administration			<u>111,334</u>	<u>-</u>
Total U. S. Department of Treasury			<u>6,961,223</u>	<u>-</u>

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	LS-252486-OLS-22	\$ 22,601	\$ -
TSLAC Special Project - STEM	45.310	LS-252486-OLS-22	<u>71,687</u>	<u>-</u>
Total Passed through Texas State Library and Archives Commission			<u>94,288</u>	<u>-</u>
Total U. S. Institue of Museum and Library Services			<u>94,288</u>	<u>-</u>
<u>U. S. Department of Homeland Security</u>				
Passed through Office of the Governor:				
Homeland Security Grant	97.067	4455601	<u>73,237</u>	<u>-</u>
Total Passed through Office of the Governor			<u>73,237</u>	<u>-</u>
Total U. S. Department of Homeland Security			<u>73,237</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 7,853,221</u>	<u>\$ -</u>

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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)	C-00067	\$ 40,643	-
Victim Coordinator Liaison Grant (VCLG-DA)	C-00933	3,634	-
Total Victim Coordinator Liaison Grant (VCLG-DA)		44,277	-
Victim Coordinator Liaison Grant (VCLG-CA)	C-00066	38,861	-
Victim Coordinator Liaison Grant (VCLG-CA)	C-00931	3,113	-
Total Victim Coordinator Liaison Grant (VCLG-CA)		41,974	-
Crime Victim Services (OVAG-CIU)	C-00468	31,631	-
Crime Victim Services (OVAG-CIU)	C-00963	2,865	-
Total Crime Victim Services (OVAG-CIU)		34,496	-
SAVNS Maintenance Grant	22-19582	29,403	-
Total SAVNS Maintenance Grant		29,403	-
Total Office of the Attorney General		150,150	-
<u>Texas Department of State Health Services</u>			
Direct Program:			
Texas Health & Human Services Commission (HHSC)	HHS000742400002	26,739	-
Texas Health & Human Services Commission (HHSC)	HHS001234000011	2,027	-
Total Texas Department of State Health Services		28,766	-
<u>Texas Juvenile Justice Department</u>			
Direct Program:			
Parole Services	CON0000786	1,497	-
Total Texas Juvenile Justice Department		1,497	-
<u>Task Force on Indigent Defense</u>			
Direct Program:			
Senate Bill 7	212-23-226	116,362	-
Total Task Force on Indigent Defense		116,362	-
<u>Texas Indigent Defense Commission</u>			
Direct Program:			
TIDC Sustainability Grant	SG-22-022	277,445	-
TIDC Sustainability Grant	SG-23-011	1,007,859	-
TIDC Sustainability Grant	PG-22-226	170,434	-
Total Texas Indigent Defense Commission		1,455,738	-
<u>Texas Office of the Governor</u>			
Direct Program:			
Texas Military Preparedness Commission	TMPC-2020-01-01	\$ 1,313,087	\$ -
Texas Military Preparedness Commission	TMPC-2022-02-11	844,597	-
SH-Bullet-Resistant Shield Grant Program	4682601	18,000	-
SH-Bullet-Resistant Shield Grant Program	4673201	64,692	-
Total Texas Office of the Governor		2,240,376	-
Total Expenditures of State Awards		\$ 3,992,889	\$ -

TOM GREEN COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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 Grant Management Standards (TxGMS). 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 award 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, 2023

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>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:	TMPC- DEAAG

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	\$750,000
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Auditee qualified as low-risk auditee for federal single audit?	Yes
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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