



TOM GREEN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

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

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in 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 25, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 25, 2025

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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, 2024. 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, 2024, by \$103,951,087. Of this amount, \$43,712,971 (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 \$3,067,592.
- At the end of the 2024 fiscal year, Tom Green County's governmental funds reported a combined ending fund balance of \$56,829,055, an increase of \$8,872,198 compared with the prior year.
- The unassigned fund balance for the General Fund was \$35,975,905 or 60% of total General Fund expenditures. Unassigned fund balance increased 14% 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 \$103,951,087 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 50% 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, \$43,712,971 is unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors, and 8%, \$8,104,570, of net position is restricted.

TOM GREEN COUNTY'S NET POSITION

	Governmental Activities	
	2024	2023
Current assets	\$ 75,812,201	\$ 72,082,136
Capital assets	<u>107,506,827</u>	<u>112,985,993</u>
Total assets	<u>183,319,028</u>	<u>185,068,129</u>
Deferred outflows of resources	4,754,198	4,642,001
Current liabilities	20,379,365	25,889,262
Long-term liabilities	<u>62,933,045</u>	<u>62,099,943</u>
Total liabilities	<u>83,312,410</u>	<u>87,989,205</u>
Deferred inflows of resources	809,729	837,430
Net position:		
Net investment in capital assets	52,133,546	54,322,988
Restricted	8,104,570	7,753,842
Unrestricted	<u>43,712,971</u>	<u>38,806,665</u>
Total net position	<u>\$ 103,951,087</u>	<u>\$ 100,883,495</u>

As of September 30, 2024, the County has positive balances in all categories of net position.

TOM GREEN COUNTY'S CHANGES IN NET POSITION

	Governmental Activities	
	2024	2023
REVENUES		
Program revenues:		
Charges for services	\$ 11,510,093	\$ 10,679,132
Operating grants and contributions	37,039,771	34,244,282
Capital grants and contributions	1,188,416	-
General revenues:		
Property taxes	48,622,026	45,043,546
Other taxes	13,693,761	13,539,688
Investment earnings	3,245,023	2,576,333
Gain on sale of capital assets	-	-
Miscellaneous	<u>548,746</u>	<u>498,430</u>
Total revenues	<u>115,847,836</u>	<u>106,581,411</u>
EXPENSES		
General government	52,989,282	47,430,680
Public safety	42,276,376	37,154,615
Highways and streets	7,509,642	5,775,112
Conservation	2,241,337	1,042,243
Health and welfare	2,316,438	2,543,098
Culture and recreation	3,544,872	3,757,021
Interest on long-term debt	<u>1,902,297</u>	<u>1,988,703</u>
Total expenses	<u>112,780,244</u>	<u>99,691,472</u>
CHANGE IN NET POSITION	3,067,592	6,889,939
NET POSITION, BEGINNING	<u>100,883,495</u>	<u>93,993,556</u>
NET POSITION, ENDING	<u>\$ 103,951,087</u>	<u>\$ 100,883,495</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 \$3,578,480 from fiscal year 2023 to 2024. This was partially attributable to new properties that were added to the tax base, which accounted for \$1,105,831 of the increase. The Commissioners Court set a total property tax rate in fiscal year 2024 of \$.47290 per \$100 of appraised value.
- Other tax revenue included sales tax collections of \$13,203,943. This was an increase of 1.3% from fiscal year 2023. Stable, to slightly increased, consumer spending was the contributing factor to the year-over-year increase. The local economy continues to benefit from a diversified business community producing good economic results.
- Total expenses for governmental activities increased by 13.1% across the functions of government. The County continued to seek ways to retain workers and increase their compensation to be more competitive, which was a primary goal of the budgetary process this fiscal year. The majority of employees received a 10% increase in pay for cost of living and merit raises. In addition, the Commissioners Court increased the employer matching, from 1.5 to 1.75, for employees in the Texas County & District Retirement system, providing an increased benefit upon their retirement.

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 2024 fiscal year, Tom Green County's governmental funds reported a combined ending fund balance of \$56,829,055, an increase of \$8,872,198 compared with the prior year.

The General Fund is the chief operating fund of Tom Green County. At the end of fiscal year 2024, the General Fund had a fund balance of \$48,894,898 with \$28,562 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 60% of total General Fund expenditures. In addition, overall revenue in the General Fund increased \$4,466,430 from 2023, and General Fund expenditures increased \$3,705,718 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, 2024, amounts to \$107,506,827 net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, infrastructure (roads and bridges), equipment, and furnishings. In addition, the County capitalized the following amounts during the year in completing capital projects or purchasing assets:

Land	\$ 1,339
Construction in progress	1,549,627
Buildings	1,798,148
Machinery and equipment	1,615,898
Infrastructure	94,897
Right-to-use	467,627

CAPITAL ASSETS

	Historical Cost	Accumulated Depreciation	Net Investment
Land	\$ 3,802,781	\$ -	\$ 3,802,781
Construction in progress	1,721,790	-	1,721,790
Buildings and improvements	152,346,227	60,871,404	91,474,823
Improvements other than buildings	781,995	50,963	731,032
Infrastructure	26,178,446	22,864,984	3,313,462
Machinery and equipment	31,032,558	25,106,023	5,926,535
Right to use - asset	<u>1,601,667</u>	<u>1,065,263</u>	<u>536,404</u>
Total	<u>\$ 217,465,464</u>	<u>\$ 109,958,637</u>	<u>\$ 107,506,827</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 09/30/24
Certificates of Obligation	\$ 67,475,000	2-5%	\$ 51,935,000
Bond premium	4,793,137	N/A	3,091,861
Compensated absences	N/A	N/A	2,530,281
Leases payable	N/A	N/A	48,266
SBITAs	N/A	N/A	<u>298,154</u>
Total			<u>\$ 57,903,562</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

In fiscal year 2024, 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 2024 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 local economy remains diverse, ensuring long-term stability. While the real estate market remains steady, growth is unlikely due to higher interest rates. Additionally, after several years of significant year-over-year gains, sales tax collections are beginning to level off. The County expects the economic outlook to remain consistent with the previous year.

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 twelve murder trials pending on the court dockets, four of which are capital cases. While this is fewer than in previous years, a significant financial concern remains with each capital case. 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. Staffing shortages in the County have improved from the previous year, but challenges remain in retaining employees. The county's employee turnover rate for fiscal year 2024 was 26%. As the County continues to pursue grant opportunities, it must carefully evaluate its reliance on grant funding and assess the potential risks associated with the loss of these revenue streams. The County's grant revenue in fiscal year 2024 was \$8,995,949, a substantial increase from \$2,835,162 in fiscal year 2020. Lastly, the State Legislature is currently in session and any law passed affecting the County could have budgetary impacts.

REQUESTS FOR INFORMATION

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

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

BASIC FINANCIAL STATEMENTS

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TOM GREEN COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Governmental Activities
ASSETS	
Cash	\$ 15,290,187
Investments	49,551,908
Receivables (net of allowances for uncollectibles)	4,884,826
Due from other governments	6,056,718
Inventory	28,562
Capital assets:	
Land	3,802,781
Construction in progress	1,721,790
Buildings	152,346,227
Improvements other than buildings	781,995
Infrastructure	26,178,446
Machinery and equipment	31,032,558
Right to use	1,601,667
Less: accumulated depreciation	<u>(109,958,637)</u>
Total capital assets	<u>107,506,827</u>
Total assets	<u>183,319,028</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	4,544,630
Deferred outflows related to postemployment benefits	<u>209,568</u>
Total deferred outflows	<u>4,754,198</u>
LIABILITIES	
Accounts payable	7,370,031
Accrued liabilities	1,640,532
Due to other governments	1,631,744
Accrued interest	336,964
Unearned revenue	5,851,983
Noncurrent liabilities:	
Due within one year	
Long-term debt	3,531,584
Total OPEB liability	16,527
Due in more than one year	
Long-term debt	54,371,978
Net pension liability	7,662,521
Total OPEB liability	<u>898,546</u>
Total liabilities	<u>83,312,410</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	15,866
Deferred inflows related to postemployment benefits	<u>793,863</u>
Total deferred inflows	<u>809,729</u>
NET POSITION	
Net investment in capital assets	52,133,546
Restricted for:	
Debt service	590,923
Road and bridge	967,526
Culture and recreation	801,427
General government	1,134,892
Health and welfare	2,302,300
Public safety	1,847,525
Other	459,977
Unrestricted	<u>43,712,971</u>
Total net position	<u>\$ 103,951,087</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, 2024

Functions/Programs	Expenses	Program Revenue	
		Charges for Services	Operating Grants and Contributions
Governmental activities:			
General government	\$ 52,989,282	\$ 5,566,249	\$ 11,142,925
Public safety	42,276,376	4,094,066	3,984,262
Highways and streets	7,509,642	1,695,712	22,299
Conservation	2,241,337	110,285	-
Health and welfare	2,316,438	9,908	21,770,915
Culture and recreation	3,544,872	33,873	119,370
Interest on long-term debt	1,902,297	-	-
Total governmental activities	<u>\$ 112,780,244</u>	<u>\$ 11,510,093</u>	<u>\$ 37,039,771</u>

General revenues:

Taxes:

 Property, levied for general purposes

 Property, levied for debt service

 Sales

 Other

Unrestricted investment earnings

Miscellaneous

 Total general revenues

 Change in net position

Net position - beginning

Net position - ending

<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Governmental Activities</u>
\$ 1,188,416	\$ (35,091,692)
-	(34,198,048)
-	(5,791,631)
-	(2,131,052)
-	19,464,385
-	(3,391,629)
<u>-</u>	<u>(1,902,297)</u>
<u>\$ 1,188,416</u>	<u>\$ (63,041,964)</u>

\$ 43,664,435
4,957,591
13,203,943
489,818
3,245,023
<u>548,746</u>
<u>66,109,556</u>
<u>3,067,592</u>
<u>100,883,495</u>
<u>\$ 103,951,087</u>

TOM GREEN COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General	Grants	Local Provider Participation	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 5,111,020	\$ 2,576,567	\$ 107,712	\$ 7,494,888	\$ 15,290,187
Investments	46,345,032	3,206,876	-	-	49,551,908
Receivables (net of allowances for uncollectibles):					
Accounts	594,228	377,783	495	54,391	1,026,897
Taxes:					
Property	1,456,895	-	-	170,413	1,627,308
Sales	2,159,376	-	-	-	2,159,376
Mixed beverage	71,245	-	-	-	71,245
Due from other funds	-	136,767	-	143,904	280,671
Due from other governments	1,269,247	2,550,837	2,194,093	42,541	6,056,718
Inventory	28,562	-	-	-	28,562
Total assets	<u>57,035,605</u>	<u>8,848,830</u>	<u>2,302,300</u>	<u>7,906,137</u>	<u>76,092,872</u>
LIABILITIES					
Accounts payable	4,541,714	1,764,855	-	1,063,462	7,370,031
Accrued liabilities	1,395,690	203,683	-	41,159	1,640,532
Due to other governments	97,636	660,173	-	873,935	1,631,744
Due to other funds	155,357	3	-	125,311	280,671
Unearned revenue	-	5,851,983	-	-	5,851,983
Total liabilities	<u>6,190,397</u>	<u>8,480,697</u>	<u>-</u>	<u>2,103,867</u>	<u>16,774,961</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	1,456,895	-	-	170,413	1,627,308
Unavailable revenue - grants	-	368,133	-	-	368,133
Unavailable revenue - fines and fees	493,415	-	-	-	493,415
Total deferred inflows of resources	<u>1,950,310</u>	<u>368,133</u>	<u>-</u>	<u>170,413</u>	<u>2,488,856</u>
FUND BALANCES					
Nonspendable	28,562	-	-	-	28,562
Restricted	-	-	2,302,300	5,631,857	7,934,157
Assigned	12,890,431	-	-	-	12,890,431
Unassigned	35,975,905	-	-	-	35,975,905
Total fund balances	<u>48,894,898</u>	<u>-</u>	<u>2,302,300</u>	<u>5,631,857</u>	<u>56,829,055</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 57,035,605</u>	<u>\$ 8,848,830</u>	<u>\$ 2,302,300</u>	<u>\$ 7,906,137</u>	<u>\$ 76,092,872</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.	\$ 107,506,827
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not included in fund balance.	2,488,856
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.	(66,818,120)
Deferred outflows of resources related to pensions and deferred inflows of resources related to pensions are not included in the fund financial statements.	<u>3,944,469</u>
Net position of governmental activities	<u>\$ 103,951,087</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, 2024

	<u>General</u>	<u>Grants</u>	<u>Local Provider Participation</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Taxes	\$ 57,065,668	\$ -	\$ 21,687,474	\$ 4,929,427	\$ 83,682,569
Fees of office	2,937,306	-	-	5,478,054	8,415,360
Intergovernmental	3,067,542	12,227,382	-	543,379	15,838,303
Fines and forfeitures	1,071,356	-	-	37,098	1,108,454
Licenses and permits	14,220	-	-	-	14,220
Investment income	2,890,536	-	129,416	225,071	3,245,023
Miscellaneous	1,031,335	487,051	-	441,842	1,960,228
Total revenues	<u>68,077,963</u>	<u>12,714,433</u>	<u>21,816,890</u>	<u>11,654,871</u>	<u>114,264,157</u>
EXPENDITURES					
Current:					
General government	17,679,076	1,163,292	22,242,570	3,608,973	44,693,911
Public safety	32,104,462	6,379,543	-	566,680	39,050,685
Highways and streets	3,281,218	1,357,760	-	1,815,256	6,454,234
Culture and recreation	3,140,788	112,437	-	200	3,253,425
Health and welfare	2,076,857	194,972	-	30,321	2,302,150
Conservation	190,844	2,035,346	-	-	2,226,190
Debt service:					
Principal	622,921	83,760	-	2,794,741	3,501,422
Interest and other charges	19,236	1,250	-	2,115,792	2,136,278
Capital outlay	1,264,632	2,120,347	-	8,327	3,393,306
Total expenditures	<u>60,380,034</u>	<u>13,448,707</u>	<u>22,242,570</u>	<u>10,940,290</u>	<u>107,011,601</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,697,929</u>	<u>(734,274)</u>	<u>(425,680)</u>	<u>714,581</u>	<u>7,252,556</u>
OTHER FINANCING SOURCES (USES)					
Issuance of SBITAs	327,247	10,428	-	93,551	431,226
Insurance recoveries	1,188,416	-	-	-	1,188,416
Transfers in	35,000	723,843	-	-	758,843
Transfers out	(698,958)	-	-	(59,885)	(758,843)
Total other financing sources (uses)	<u>851,705</u>	<u>734,271</u>	<u>-</u>	<u>33,666</u>	<u>1,619,642</u>
NET CHANGE IN FUND BALANCES	8,549,634	(3)	(425,680)	748,247	8,872,198
FUND BALANCES, BEGINNING	<u>40,345,264</u>	<u>3</u>	<u>2,727,980</u>	<u>4,883,610</u>	<u>47,956,857</u>
FUND BALANCES, ENDING	<u>\$ 48,894,898</u>	<u>\$ -</u>	<u>\$ 2,302,300</u>	<u>\$ 5,631,857</u>	<u>\$56,829,055</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, 2024

Net change in fund balances - total governmental funds:	\$	8,872,198
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.		(5,479,166)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		395,263
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		(431,226)
Repayment of principal of long-term debt		3,501,422
Net pension liability		(3,545,664)
Total OPEB liability		(5,107)
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.		(459,656)
Change in net position of governmental activities	\$	<u>3,067,592</u>

TOM GREEN COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2024

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash	\$ 2,595,704	\$ 9,208,147
Accounts receivable	-	31,808
Due from other governments	<u>-</u>	<u>97,602</u>
Total assets	<u>2,595,704</u>	<u>9,337,557</u>
LIABILITIES		
Accounts payable	<u>-</u>	<u>2,465</u>
Total liabilities	<u>-</u>	<u>2,465</u>
NET POSITION		
Restricted for individuals, organizations and other governments	<u>2,595,704</u>	<u>9,335,092</u>
Total net position	<u>\$ 2,595,704</u>	<u>\$ 9,335,092</u>

TOM GREEN COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Investment Trust Funds	Custodial Funds
INCREASES		
Contributions from judgements	\$ 2,775,740	\$ 1,477,036
Interest	21,792	194,009
Deposit held	-	103,331,031
Bonds received	130,075	-
Donations	<u>-</u>	<u>7,348</u>
 Total increases	 <u>\$ 2,927,607</u>	 <u>\$ 105,009,424</u>
 DECREASES		
Cash bonds forfeitures	\$ -	\$ 24,665,325
Disbursements to beneficiaries	<u>2,821,240</u>	<u>80,695,488</u>
 Total decreases	 <u>\$ 2,821,240</u>	 <u>\$ 105,360,813</u>
 NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	 <u>106,367</u>	 <u>(351,389)</u>
 NET POSITION, BEGINNING	 <u>2,489,337</u>	 <u>9,686,481</u>
 NET POSITION, ENDING	 <u>\$ 2,595,704</u>	 <u>\$ 9,335,092</u>

TOM GREEN COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenue, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The County has no business-type activities.

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

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The County has the following major governmental funds:

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

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

Deposits and Investments

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

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

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

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

Receivables and Payables

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

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

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

Prepaid Items

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

Capital Assets

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

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

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

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

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 \$(66,818,120) difference are as follows:

Bonds and notes payable	\$ (51,935,000)
Accrued interest payable	(336,964)
Compensated absences	(2,530,281)
Total OPEB liability	(915,073)
Net pension liability	(7,662,521)
Leases and SBITAs	(346,420)
Bond premium	<u>(3,091,861)</u>
 Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	 <u>\$ (66,818,120)</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 \$(5,479,166) difference are as follows:

Capital outlay	\$ 4,159,113
Depreciation expense	<u>(9,638,279)</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>\$ (5,479,166)</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 \$395,263 difference are as follows:

Property tax revenue	\$ 320,692
Grants	134,059
Fines and fees	<u>(59,488)</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>\$ 395,263</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 \$(459,656) difference are as follows:

Compensated absences	\$ (474,109)
Accrued interest	<u>14,453</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>\$ (459,656)</u>

III. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
Texas CLASS	\$ 22,809,162	101
TexPool	4,225,624	26
Certificates of deposit	<u>22,517,122</u>	152
Total fair value	<u>\$ 49,551,908</u>	
Portfolio weighted average maturity (days)		118

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, 2024, the County's deposit balance was entirely collateralized with securities held by the pledging financial institution or covered by FDIC insurance.

Credit Risk

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

Texas CLASS	AAAm
TexPool	AAAm

Receivables

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

	General	Grants	Local Provider Participation	Other Governmental Funds	Total
Receivables:					
Taxes	\$ 3,864,769	\$ -	\$ -	\$ 197,115	\$ 4,061,884
Accounts	<u>4,462,534</u>	<u>377,783</u>	<u>495</u>	<u>54,391</u>	<u>4,895,203</u>
Gross receivables	8,327,303	377,783	495	251,506	8,957,087
Less: allowance for uncollectibles	<u>4,045,559</u>	<u>-</u>	<u>-</u>	<u>26,702</u>	<u>4,072,261</u>
Net total receivables	<u>\$ 4,281,744</u>	<u>\$ 377,783</u>	<u>\$ 495</u>	<u>\$ 224,804</u>	<u>\$ 4,884,826</u>

Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 3,801,442	\$ 1,339	\$ -	\$ 3,802,781
Construction in progress	<u>1,540,586</u>	<u>1,549,627</u>	<u>(1,368,423)</u>	<u>1,721,790</u>
Total capital assets being depreciated	<u>5,342,028</u>	<u>1,550,966</u>	<u>(1,368,423)</u>	<u>5,524,571</u>
Capital assets, being depreciated:				
Buildings	150,548,079	1,798,148	-	152,346,227
Improvements other than buildings	781,995	-	-	781,995
Infrastructure	26,083,549	94,897	-	26,178,446
Machinery and equipment	29,416,660	1,615,898	-	31,032,558
Right to use - equipment	273,582	10,428	(85,532)	198,478
Right to use - infrastructure	11,458	6,922	(11,458)	6,922
Right to use - building	33,023	35,035	(33,023)	35,035
Right to use - software	<u>1,435,305</u>	<u>415,242</u>	<u>(489,315)</u>	<u>1,361,232</u>
Total capital assets being depreciated	<u>208,583,651</u>	<u>3,976,570</u>	<u>(619,328)</u>	<u>211,940,893</u>
Less accumulated depreciation:				
Buildings	(54,519,216)	(6,352,188)	-	(60,871,404)
Improvements other than buildings	(11,863)	(39,100)	-	(50,963)
Infrastructure	(22,558,249)	(306,735)	-	(22,864,984)
Machinery and equipment	(23,078,904)	(2,027,119)	-	(25,106,023)
Right to use - equipment	(109,009)	(54,438)	7,260	(156,187)
Right to use - infrastructure	(9,482)	(6,861)	11,458	(4,885)
Right to use - building	(44,205)	(97,120)	111,295	(30,030)
Right to use - software	<u>(608,758)</u>	<u>(754,718)</u>	<u>489,315</u>	<u>(874,161)</u>
Total accumulated depreciation	<u>(100,939,686)</u>	<u>(9,638,279)</u>	<u>619,328</u>	<u>(109,958,637)</u>
Total capital assets being depreciated, net	<u>107,643,965</u>	<u>(5,661,709)</u>	<u>-</u>	<u>101,982,256</u>
Governmental activities capital assets, net	<u>\$ 112,985,993</u>	<u>\$ (4,110,743)</u>	<u>\$ (1,368,423)</u>	<u>\$ 107,506,827</u>

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

Governmental activities:		
General government	\$	7,658,168
Public safety		881,155
Highways and streets		909,602
Conservation		99
Culture and recreation		<u>189,255</u>
	\$	<u><u>9,638,279</u></u>

Interfund Receivables, Payables and Transfers

Due to/from other funds:

	Due from:		
	Grants	Nonmajor Funds	Total
Due to:			
General	\$ 136,767	\$ 18,590	\$ 155,357
Grants	-	3	3
Nonmajor Funds	<u>-</u>	<u>125,311</u>	<u>125,311</u>
Total	<u>\$ 136,767</u>	<u>\$ 143,904</u>	<u>\$ 280,671</u>

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

Interfund transfers:

	Transfers out:		
	General	Nonmajor Funds	Total
Transfers in:			
General	\$ -	\$ 35,000	\$ 35,000
Grants	<u>698,958</u>	<u>24,885</u>	<u>723,843</u>
Total transfers	<u>\$ 698,958</u>	<u>\$ 59,885</u>	<u>\$ 758,843</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, 2024, governmental fund balance is composed of the following:

<u>Fund Balance Classification</u>	<u>General</u>	<u>Local Provider Participation</u>	<u>Other Governmental</u>	<u>Total</u>
Nonspendable:				
Inventories	\$ 28,562	\$ -	\$ -	\$ 28,562
Total Nonspendable	<u>28,562</u>	<u>-</u>	<u>-</u>	<u>28,562</u>
Restricted:				
Retirement of long-term debt	-	-	420,510	420,510
Road and bridge	-	-	967,526	967,526
Health and welfare	-	2,302,300	-	2,302,300
Federal and state programs	-	-	316,376	316,376
Library services	-	-	801,427	801,427
Judicial services	-	-	319,034	319,034
County Clerk	-	-	949,957	949,957
District Clerk	-	-	78,885	78,885
Justice Court technology	-	-	66,237	66,237
Courthouse security	-	-	281,517	281,517
District Attorney	-	-	790,395	790,395
County Attorney	-	-	202,259	202,259
Election services	-	-	70,906	70,906
Tax Assessor	-	-	97,409	97,409
Waste Water Treatment	-	-	190	190
Child Safety Fees	-	-	39,860	39,860
Sheriff Forfeiture	-	-	192,391	192,391
Third Court of Appeals	-	-	1,009	1,009
Language Access	-	-	30,473	30,473
Unclaimed Property	-	-	5,496	5,496
Total Restricted	<u>-</u>	<u>2,302,300</u>	<u>5,631,857</u>	<u>7,934,157</u>
Assigned:				
Juvenile services	53,029	-	-	53,029
Judicial services	1,025,267	-	-	1,025,267
Subsequent year's budget	<u>11,812,135</u>	<u>-</u>	<u>-</u>	<u>11,812,135</u>
Total Assigned	<u>12,890,431</u>	<u>-</u>	<u>-</u>	<u>12,890,431</u>
Unassigned	<u>35,975,905</u>	<u>-</u>	<u>-</u>	<u>35,975,905</u>
Total governmental fund balance	\$ <u>48,894,898</u>	\$ <u>2,302,300</u>	\$ <u>5,631,857</u>	\$ <u>56,829,055</u>

Long-term Debt

The County had the following outstanding debt issues as of September 30, 2024:

\$ 50,000,000 Certificate of Obligation issued in 2015; interest at 3% - 5%	\$ 38,235,000
9,515,000 Certificate of Obligation issued in 2017; interest at 2% - 4%	7,285,000
7,960,000 Certificate of Obligation issued in 2018; interest at 3% - 5%	<u>6,415,000</u>
Total	\$ <u>51,935,000</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
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	3,310,000	1,474,388
2030-2034	18,625,000	5,276,349
2035-2039	18,220,000	1,390,082
Total	\$ 51,935,000	\$ 15,323,384

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Government activities					
Certificates of obligation	\$ 54,560,000	\$ -	\$ 2,625,000	\$ 51,935,000	\$ 2,735,000
Compensated absences	2,056,172	3,111,285	2,637,176	2,530,281	506,056
Unamortized bond premium	3,311,389	-	219,528	3,091,861	-
Leases payable	154,672	52,385	158,791	48,266	28,616
SBITAs payable	636,944	378,841	717,631	298,154	261,912
Total long-term liabilities	\$ 60,719,177	\$ 3,542,511	\$ 6,358,126	\$ 57,903,562	\$ 3,531,584

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, 2024, there are two series of Education Revenue Bonds outstanding, with an aggregate principal amount payable of approximately \$13.9 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, 2024, the County is a lessee for 6 leases of infrastructure, 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 2029.

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

Year Ending September 30,	Leases payable	
	Principal	Interest
2025	\$ 28,616	\$ 144
2026	13,089	56
2027	3,945	16
2028	2,439	5
2029	177	-
Total	\$ 48,266	\$ 221

SBITAs Payable

As of September 30, 2024, the County is a participant in 15 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 2027.

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

Year Ending September 30,	SBITAs payable	
	Principal	Interest
2025	\$ 261,912	\$ 8,466
2026	29,471	686
2027	<u>6,771</u>	<u>185</u>
Total	<u>\$ 298,154</u>	<u>\$ 9,337</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, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	437
Inactive employees entitled to but not yet receiving benefits	1,184
Active employees	<u>731</u>
	<u><u>2,352</u></u>

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

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 7.30% and 10.42% in calendar years 2023 and 2024, respectively. The County’s contributions to TCDRS for the year ended September 30, 2024, were \$3,856,472 and were equal to the required contributions.

Net Pension Liability. The County’s Net Pension Liability (NPL) was measured as of December 31, 2023, 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, 2023, 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, 2023, were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, except for mortality assumptions.

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 2024 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%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index(3)	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index(5)	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.60%

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

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2%.

(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	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2022	\$ 144,093,717	\$ 140,065,697	\$ 4,028,020
Changes for the year:			
Service cost	3,726,732	-	3,726,732
Interest on total pension liability ⁽¹⁾	10,952,016	-	10,952,016
Effect of plan changes ⁽²⁾	7,977,134	-	7,977,134
Effect of economic/demographic gains or losses	1,439,756	-	1,439,756
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(531,570)	(531,570)	-
Benefit payments	(7,036,961)	(7,036,961)	-
Administrative expenses	-	(79,869)	79,869
Member contributions	-	2,563,762	(2,563,762)
Net investment income	-	15,370,244	(15,370,244)
Employer contributions	-	2,673,639	(2,673,639)
Other ⁽³⁾	-	(66,639)	66,639
Balance at 12/31/2023	<u>\$ 160,620,824</u>	<u>\$ 152,958,303</u>	<u>\$ 7,662,521</u>

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

⁽²⁾ Reflects plan changes adopted effective 2024

⁽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	\$ 182,432,907	\$ 160,620,824	\$ 142,514,161
Fiduciary net position	<u>152,958,303</u>	<u>152,958,303</u>	<u>152,958,303</u>
Net pension liability/(asset)	<u>\$ 29,474,604</u>	<u>\$ 7,662,521</u>	<u>\$ (10,444,142)</u>

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2024, the County recognized pension expense of \$7,402,407.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 959,837	\$ 15,866
Difference between projected and actual investment earnings	498,534	-
Contributions subsequent to the measurement date	<u>3,086,259</u>	<u>-</u>
Total	<u>\$ 4,544,630</u>	<u>\$ 15,866</u>

\$3,086,259 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, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30,	
2025	\$ (592,882)
2026	(51,578)
2027	3,050,501
2028	(963,536)

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, 2024:

Inactive employees or beneficiaries currently receiving benefits	2
Active employees	<u>552</u>
	<u>554</u>

Medical Benefits

The Plan is a fully insured plan. Current medical retiree premium rates (2024) (include 2% Admin) provided by the County include:

- a) Pre-age 65 Individual MED: Generally \$853 per month.
- b) Pre-age 65 Spouse MED: Generally \$717 per month.
- c) Pre-age 65 Family MED: Generally \$1,195 per month.
- d) Post-age 65 MED: None, is a pre-Medicare plan only.

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

Medicare Part B Premiums – None

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

Eligibility

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

County Subsidy

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

Actuarial Funding Method

Entry Age Normal, level% pay

Actuarial Assumptions

1. Valuation Date: 10/1/2023
 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

Market value.

Amortization Basis

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 9/30/2024	
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 10/1/2023	\$ 858,905	\$ -	\$ 858,905
Change	<u>56,168</u>	<u>-</u>	<u>56,168</u>
Balances at 9/30/2024	<u>\$ 915,073</u>	<u>\$ -</u>	<u>\$ 915,073</u>
Regular Expense:			
Service Cost	80,643		
Interest Cost	41,426		
Experience (Gain)/Loss Amort	<u>(100,435)</u>		
Total GASB 75 Expense for FYE23	<u>\$ 21,634</u>		

Sensitivity – Discount Rate

The following presents the net OPEB liability of the County, calculated using the discount rate of 4.06%, 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 (3.06%) or 1-percentage-higher (5.06%) than the current rate:

	<u>1% Decrease 3.06%</u>	<u>Current Discount Rate 4.06%</u>	<u>1% Increase 5.06%</u>
Net OPEB Liability 9/30/2024	\$ <u>1,016,619</u>	\$ <u>915,073</u>	\$ <u>824,025</u>
Total GASB 75 Expense for FYE24	\$ <u>40,000</u>	\$ <u>21,634</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 9/30/2024	\$ <u>789,305</u>	\$ <u>915,073</u>	\$ <u>1,068,443</u>
Total GASB 75 Expense for FYE24	\$ <u>-</u>	\$ <u>21,634</u>	\$ <u>50,000</u>

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

For the year ended September 30, 2024, the County recognized OPEB expense of \$21,634. At September 30, 2024, the County reported deferred inflows and outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 47,366	\$ 627,528
Changes in actuarial assumptions	<u>162,202</u>	<u>166,335</u>
Total	<u>\$ 209,568</u>	<u>\$ 793,863</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,		
2025	\$	(100,435)
2026		(100,435)
2027		(100,435)
2028		(100,435)
2029		(100,434)
2030		(71,969)
2031		(4,666)
2032		(5,486)

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 entered into an agreement with a 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, \$2,387,439 had been rebated over the life of these types of agreements, including \$235,619 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 three companies make an annual payment in lieu of taxes in the amount of \$480,643.

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. 101, *Compensated Absences* – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

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

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

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

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**REQUIRED
SUPPLEMENTARY INFORMATION**

TOM GREEN COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$ 55,256,900	\$ 55,256,900	\$ 57,065,668	\$ 1,808,768
Fees of office	2,215,200	2,222,296	2,937,306	715,010
Intergovernmental	2,542,912	2,542,912	3,067,542	524,630
Fines and forfeitures	956,975	956,975	1,071,356	114,381
Licenses and permits	52,000	52,000	14,220	(37,780)
Investment income	1,475,145	1,475,145	2,890,536	1,415,391
Miscellaneous	872,211	876,771	1,031,335	154,564
Total revenues	<u>63,371,343</u>	<u>63,382,999</u>	<u>68,077,963</u>	<u>4,694,964</u>
EXPENDITURES				
Current:				
General government:				
Salaries and wages	7,146,014	7,146,085	6,907,661	238,424
Benefits	2,939,351	2,939,351	2,693,949	245,402
Operations	10,907,827	10,704,978	8,077,466	2,627,512
Capital outlay	<u>3,312,599</u>	<u>3,655,723</u>	<u>846,018</u>	<u>2,809,705</u>
Total general government	<u>24,305,791</u>	<u>24,446,137</u>	<u>18,525,094</u>	<u>5,921,043</u>
Public safety:				
Salaries and wages	20,230,610	20,250,492	18,966,811	1,283,681
Benefits	6,903,200	6,906,179	6,080,494	825,685
Operations	9,287,851	9,379,089	7,057,157	2,321,932
Capital outlay	<u>693,886</u>	<u>693,886</u>	<u>304,176</u>	<u>389,710</u>
Total public safety	<u>37,115,547</u>	<u>37,229,646</u>	<u>32,408,638</u>	<u>4,821,008</u>
Highways and streets:				
Salaries and wages	766,154	766,154	721,446	44,708
Benefits	286,894	286,894	259,749	27,145
Operations	2,690,290	2,750,299	2,300,023	450,276
Capital outlay	<u>332,000</u>	<u>296,815</u>	<u>86,638</u>	<u>210,177</u>
Total highways and streets	<u>4,075,338</u>	<u>4,100,162</u>	<u>3,367,856</u>	<u>732,306</u>
Conservation:				
Salaries and wages	121,368	121,368	122,002	(634)
Benefits	41,282	41,282	40,211	1,071
Operations	<u>31,750</u>	<u>31,750</u>	<u>28,631</u>	<u>3,119</u>
Total conservation	<u>194,400</u>	<u>194,400</u>	<u>190,844</u>	<u>3,556</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, 2024

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
EXPENDITURES (Continued)				
Health and welfare:				
Salaries and wages	\$ 115,089	\$ 115,089	\$ 114,976	\$ 113
Benefits	48,588	48,588	47,568	1,020
Operations	<u>2,008,268</u>	<u>2,008,268</u>	<u>1,914,313</u>	<u>93,955</u>
Total health and welfare	<u>2,171,945</u>	<u>2,171,945</u>	<u>2,076,857</u>	<u>95,088</u>
Culture and recreation:				
Salaries and wages	1,822,056	1,822,056	1,768,709	53,347
Benefits	580,682	580,682	542,757	37,925
Operations	895,952	894,722	829,322	65,400
Capital outlay	<u>28,000</u>	<u>27,800</u>	<u>27,800</u>	<u>-</u>
Total culture and recreation	<u>3,326,690</u>	<u>3,325,260</u>	<u>3,168,588</u>	<u>156,672</u>
Debt service:				
Principal	-	-	622,921	(622,921)
Interest and other charges	<u>-</u>	<u>-</u>	<u>19,236</u>	<u>(19,236)</u>
Total debt service	<u>-</u>	<u>-</u>	<u>642,157</u>	<u>(642,157)</u>
Total expenditures	<u>71,189,711</u>	<u>71,467,550</u>	<u>60,380,034</u>	<u>11,087,516</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,818,368)</u>	<u>(8,084,551)</u>	<u>7,697,929</u>	<u>15,782,480</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	-	327,247	327,247
Insurance recoveries	-	-	1,188,416	1,188,416
Transfers in	35,000	35,000	35,000	-
Transfers out	<u>(1,074,703)</u>	<u>(1,272,972)</u>	<u>(698,958)</u>	<u>574,014</u>
Total other financing sources (uses)	<u>(1,039,703)</u>	<u>(1,237,972)</u>	<u>851,705</u>	<u>2,089,677</u>
NET CHANGE IN FUND BALANCE	<u>\$ (8,858,071)</u>	<u>\$ (9,322,523)</u>	<u>\$ 8,549,634</u>	<u>\$ 17,872,157</u>
FUND BALANCE, BEGINNING			<u>40,345,264</u>	
FUND BALANCE, ENDING			<u>\$ 48,894,898</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, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 32,194,684	\$ 34,414,579	\$ 12,227,382	\$ (22,187,197)
Miscellaneous	<u>1,354,583</u>	<u>1,367,586</u>	<u>487,051</u>	<u>(880,535)</u>
Total revenues	<u>33,549,267</u>	<u>35,782,165</u>	<u>12,714,433</u>	<u>(23,067,732)</u>
EXPENDITURES				
Current:				
General government:	2,807,880	2,839,220	1,163,292	1,675,928
Public safety:	10,513,826	11,952,020	6,379,543	5,572,477
Highways and streets:	6,347,647	6,347,647	1,357,760	4,989,887
Culture and recreation:	-	306,284	112,437	193,847
Health and welfare:	807,369	807,369	194,972	612,397
Conservation	5,475,000	6,075,000	2,035,346	4,039,654
Debt service:				
Principal	-	-	83,760	(83,760)
Interest and other charges	-	-	1,250	(1,250)
Capital outlay	<u>8,732,030</u>	<u>8,426,433</u>	<u>2,120,347</u>	<u>6,306,086</u>
Total expenditures	<u>34,683,752</u>	<u>36,753,973</u>	<u>13,448,707</u>	<u>23,305,266</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,134,485)</u>	<u>(971,808)</u>	<u>(734,274)</u>	<u>237,534</u>
OTHER FINANCING SOURCES				
Issuance of SBITAs	-	-	10,428	10,428
Transfers in	<u>1,134,485</u>	<u>971,808</u>	<u>723,843</u>	<u>(247,965)</u>
Total other financing sources	<u>1,134,485</u>	<u>971,808</u>	<u>734,271</u>	<u>(237,537)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(3)</u>	<u>(3)</u>
FUND BALANCE, BEGINNING			<u>3</u>	
FUND BALANCE, ENDING			<u>\$ -</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, 2024

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Taxes	\$ 25,000,000	\$ 25,000,000	\$21,687,474	\$ (3,312,526)
Investment income	<u>50,000</u>	<u>50,000</u>	<u>129,416</u>	<u>79,416</u>
Total revenues	<u>25,050,000</u>	<u>25,050,000</u>	<u>21,816,890</u>	<u>(3,233,110)</u>
EXPENDITURES				
Current:				
General government:	<u>25,050,000</u>	<u>25,050,000</u>	<u>22,242,570</u>	<u>2,807,430</u>
Total expenditures	<u>25,050,000</u>	<u>25,050,000</u>	<u>22,242,570</u>	<u>2,807,430</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (425,680)</u>	<u>\$ (425,680)</u>
FUND BALANCE, BEGINNING			<u>2,727,980</u>	
FUND BALANCE, ENDING			<u>\$ 2,302,300</u>	

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TOM GREEN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY SCHEDULES

YEAR ENDED SEPTEMBER 30, 2024

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, 2024. 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, 2024

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%

	2017	2018	2019	2020	2021	2022	2023
\$	3,062,113	\$ 2,971,765	\$ 2,950,828	\$ 3,055,140	\$ 3,687,437	\$ 3,398,346	\$ 3,726,732
	8,087,264	8,544,960	8,970,790	9,462,363	9,980,140	10,431,282	10,952,016
	-	-	-	-	-	-	7,977,134
	542,682	-	-	7,415,154	(212,537)	-	-
	(571,543)	(635,533)	(58,153)	274,847	(406,900)	(47,598)	1,439,756
	(5,350,488)	(5,409,889)	(5,803,973)	(5,997,759)	(6,690,921)	(6,959,924)	(7,568,530)
	5,770,028	5,471,303	6,059,492	14,209,745	6,357,219	6,822,106	16,527,108
	<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>144,093,717</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>	<u>160,620,825</u>
\$	2,025,266	\$ 2,118,026	\$ 2,083,608	\$ 2,459,745	\$ 2,328,511	\$ 2,721,216	\$ 2,673,639
	1,872,784	1,948,580	1,993,017	2,230,287	2,158,879	2,300,545	2,563,762
	13,433,519	(1,954,081)	16,534,910	11,914,127	27,387,518	(8,681,539)	15,370,244
	(5,350,488)	(5,409,889)	(5,803,973)	(5,997,759)	(6,690,921)	(6,959,924)	(7,568,530)
	(69,220)	(80,864)	(87,904)	(92,079)	(81,646)	(82,082)	(79,869)
	<u>(19,547)</u>	<u>(29,564)</u>	<u>(42,968)</u>	<u>(28,253)</u>	<u>(27,772)</u>	<u>(146,759)</u>	<u>(66,639)</u>
	11,892,314	(3,407,792)	14,676,690	10,486,068	25,074,569	(10,848,543)	12,892,607
	<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>140,065,697</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>152,958,304</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>	<u>7,662,521</u>
	98.96%	90.99%	98.84%	96.12%	109.94%	97.20%	95.23%
\$	26,754,053	\$ 27,435,617	\$ 28,471,675	\$ 31,861,242	\$ 30,841,127	\$ 32,864,935	\$ 36,625,164
	4.07%	36.33%	4.75%	15.93%	-44.24%	12.26%	20.92%

TOM GREEN COUNTY, TEXAS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

SCHEDULE OF CONTRIBUTIONS

LAST TEN 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%
2024	3,856,742	3,856,742	-	40,173,166	9.6%

TOM GREEN COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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	15.8 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative 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	2015-2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018-2023: 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, 2024

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	2024
\$	123,217	\$ 126,196	\$ 76,789	\$ 80,643
	22,755	29,230	35,432	41,426
	46,703	(408,096)	15,819	(123,906)
	(43,602)	(200,405)	(8,447)	74,532
	(12,000)	(6,996)	(6,996)	(16,527)
	137,073	(460,071)	112,597	56,168
	<u>1,069,306</u>	<u>1,206,379</u>	<u>746,308</u>	<u>858,905</u>
\$	<u>1,206,379</u>	<u>\$ 746,308</u>	<u>\$ 858,905</u>	<u>\$ 915,073</u>
\$	12,000	\$ 6,996	\$ 6,996	\$ 16,527
	<u>(12,000)</u>	<u>(6,996)</u>	<u>(6,996)</u>	<u>(16,527)</u>
	-	-	-	-
	-	-	-	-
	-	-	-	-
\$	<u>1,206,379</u>	<u>\$ 746,308</u>	<u>\$ 858,905</u>	<u>\$ 915,073</u>
	0.00%	0.00%	0.00%	0.00%
\$	25,827,421	\$ 26,937,632	\$ 30,306,447	\$ 33,757,383
	4.67%	2.77%	2.83%	2.71%

TOM GREEN COUNTY, TEXAS

OTHER POST-EMPLOYMENT BENEFITS

SCHEDULE OF CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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%
2024	148,806	16,527	(132,279)	33,757,383	0.05%

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, 2024

Valuation date	10/01/2023 (disclosures 9/30/2024)
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, 2024

	Special Revenue			
	Road and Bridge Precincts 1 and 3	Road and Bridge Precincts 2 and 4	County Law Library	Library
ASSETS				
Cash	\$ 618,263	\$ 778,351	\$ 142,370	\$ 653,204
Receivables (net of allowance for uncollectibles):				
Accounts	16,398	15,087	332	4,389
Property taxes	-	-	-	-
Due from other funds	-	-	7,209	-
Due from other governments	<u>16,302</u>	<u>16,302</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 650,963</u>	<u>\$ 809,740</u>	<u>\$ 149,911</u>	<u>\$ 657,593</u>
LIABILITIES				
Accounts payable	\$ 286,675	\$ 244,598	\$ 4,283	\$ 1,054
Accrued liabilities	12,232	9,948	593	-
Due to other funds	-	-	147	-
Due to other governments	-	-	-	-
Total liabilities	<u>298,907</u>	<u>254,546</u>	<u>5,023</u>	<u>1,054</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>352,056</u>	<u>555,194</u>	<u>144,888</u>	<u>656,539</u>
Total fund balances	<u>352,056</u>	<u>555,194</u>	<u>144,888</u>	<u>656,539</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 650,963</u>	<u>\$ 809,740</u>	<u>\$ 149,911</u>	<u>\$ 657,593</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
\$ 920,790	\$ 36,890	\$ 10,063	\$ 274,873	\$ 2,864	\$ 5,628
2,289	83	24	633	237	13
-	-	-	-	-	-
75,729	2,618	-	7,897	-	-
<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 998,828</u>	<u>\$ 39,591</u>	<u>\$ 10,087</u>	<u>\$ 283,403</u>	<u>\$ 3,101</u>	<u>\$ 5,641</u>
\$ 145,109	\$ -	\$ -	\$ 1,534	\$ -	\$ -
3,482	-	-	221	-	-
75,149	-	-	131	-	-
-	-	-	-	-	-
<u>223,740</u>	<u>-</u>	<u>-</u>	<u>1,886</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>775,088</u>	<u>39,591</u>	<u>10,087</u>	<u>281,517</u>	<u>3,101</u>	<u>5,641</u>
<u>775,088</u>	<u>39,591</u>	<u>10,087</u>	<u>281,517</u>	<u>3,101</u>	<u>5,641</u>
<u>\$ 998,828</u>	<u>\$ 39,591</u>	<u>\$ 10,087</u>	<u>\$ 283,403</u>	<u>\$ 3,101</u>	<u>\$ 5,641</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2024

	Special Revenue			
	Records Management County Courts	Judicial Efficiency	LEOSE Training	Judicial Education County Judge
ASSETS				
Cash	\$ 116,755	\$ 48,255	\$ 55,163	\$ 22,450
Receivables (net of allowance for uncollectibles):				
Accounts	268	110	132	52
Property taxes	-	-	-	-
Due from other funds	7,553	58	-	-
Due from other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 124,576</u>	<u>\$ 48,423</u>	<u>\$ 55,295</u>	<u>\$ 22,502</u>
LIABILITIES				
Accounts payable	\$ -	\$ 668	\$ 774	\$ -
Accrued liabilities	2,313	-	-	-
Due to other funds	244	-	-	-
Due to other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,557</u>	<u>668</u>	<u>774</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>122,019</u>	<u>47,755</u>	<u>54,521</u>	<u>22,502</u>
Total fund balances	<u>122,019</u>	<u>47,755</u>	<u>54,521</u>	<u>22,502</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 124,576</u>	<u>\$ 48,423</u>	<u>\$ 55,295</u>	<u>\$ 22,502</u>

Special Revenue

Lateral Road	Graffiti Eradication	Election Contract Service	Guardianship	Child Abuse Prevention	County Attorney Pretrial Diversion Program
\$ 60,135	\$ 670	\$ 79,562	\$ 14,856	\$ 1,086	\$ 179,002
141	2	186	33	2	418
-	-	-	-	-	-
-	-	-	1,230	-	-
-	-	-	-	-	-
<u>\$ 60,276</u>	<u>\$ 672</u>	<u>\$ 79,748</u>	<u>\$ 16,119</u>	<u>\$ 1,088</u>	<u>\$ 179,420</u>
\$ -	\$ -	\$ 8,842	\$ -	\$ -	\$ 111
-	-	-	-	-	891
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>8,842</u>	<u>-</u>	<u>-</u>	<u>1,002</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>60,276</u>	<u>672</u>	<u>70,906</u>	<u>16,119</u>	<u>1,088</u>	<u>178,418</u>
<u>60,276</u>	<u>672</u>	<u>70,906</u>	<u>16,119</u>	<u>1,088</u>	<u>178,418</u>
<u>\$ 60,276</u>	<u>\$ 672</u>	<u>\$ 79,748</u>	<u>\$ 16,119</u>	<u>\$ 1,088</u>	<u>\$ 179,420</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2024

	Special Revenue			
	District Attorney Pretrial Diversion Program	District Clerk Technology	District/ County Court Technology	County Speciality Court
ASSETS				
Cash	\$ 122,678	\$ 68,638	\$ 26,828	\$ 51,754
Receivables (net of allowance for uncollectibles):				
Accounts	279	160	62	-
Property taxes	-	-	-	-
Due from other funds	-	-	238	1,190
Due from other governments	-	-	-	-
Total assets	<u>\$ 122,957</u>	<u>\$ 68,798</u>	<u>\$ 27,128</u>	<u>\$ 52,944</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 463	\$ -
Accrued liabilities	1,398	-	-	-
Due to other funds	-	-	19	94
Due to other governments	-	-	-	-
Total liabilities	<u>1,398</u>	<u>-</u>	<u>482</u>	<u>94</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>121,559</u>	<u>68,798</u>	<u>26,646</u>	<u>52,850</u>
Total fund balances	<u>121,559</u>	<u>68,798</u>	<u>26,646</u>	<u>52,850</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 122,957</u>	<u>\$ 68,798</u>	<u>\$ 27,128</u>	<u>\$ 52,944</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
\$ 960	\$ 605,721	\$ 17,411	\$ 21,608	\$ 250,952	\$ 94,610
-	2,339	44	15	-	3,154
-	-	-	-	-	-
-	-	-	-	-	4,316
-	-	-	-	-	-
<u>\$ 960</u>	<u>\$ 608,060</u>	<u>\$ 17,455</u>	<u>\$ 21,623</u>	<u>\$ 250,952</u>	<u>\$ 102,080</u>
\$ 770	\$ 2,322	\$ -	\$ 21,417	\$ 224,609	\$ 94,607
-	329	209	-	-	-
-	12,452	-	-	26,343	69
-	-	-	-	-	-
<u>770</u>	<u>15,103</u>	<u>209</u>	<u>21,417</u>	<u>250,952</u>	<u>94,676</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>190</u>	<u>592,957</u>	<u>17,246</u>	<u>206</u>	<u>-</u>	<u>7,404</u>
<u>190</u>	<u>592,957</u>	<u>17,246</u>	<u>206</u>	<u>-</u>	<u>7,404</u>
<u>\$ 960</u>	<u>\$ 608,060</u>	<u>\$ 17,455</u>	<u>\$ 21,623</u>	<u>\$ 250,952</u>	<u>\$ 102,080</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2024

	Special Revenue			
	Child Safety Fee	Child Restraint State Fee	Sheriff Forfeiture	Third Court of Appeals
ASSETS				
Cash	\$ 39,199	\$ 7,829	\$ 192,068	\$ 1,539
Receivables (net of allowance for uncollectibles):				
Accounts	661	-	469	-
Property taxes	-	-	-	-
Due from other funds	-	-	-	1,030
Due from other governments	-	-	-	-
	<u>39,860</u>	<u>7,829</u>	<u>192,537</u>	<u>2,569</u>
Total assets	<u>\$ 39,860</u>	<u>\$ 7,829</u>	<u>\$ 192,537</u>	<u>\$ 2,569</u>
LIABILITIES				
Accounts payable	\$ -	\$ 7,829	\$ 146	\$ 1,539
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	21
Due to other governments	-	-	-	-
	<u>-</u>	<u>7,829</u>	<u>146</u>	<u>1,560</u>
Total liabilities	<u>-</u>	<u>7,829</u>	<u>146</u>	<u>1,560</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>39,860</u>	<u>-</u>	<u>192,391</u>	<u>1,009</u>
Total fund balances	<u>39,860</u>	<u>-</u>	<u>192,391</u>	<u>1,009</u>
	<u>39,860</u>	<u>7,829</u>	<u>192,537</u>	<u>2,569</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 39,860</u>	<u>\$ 7,829</u>	<u>\$ 192,537</u>	<u>\$ 2,569</u>

Special Revenue

Unclaimed Property	Truancy Prevention and Diversion	County Attorney Merchant Account	Tax Assessor - Collector VIT	Court Reporter Service	Judicial Education & Support
\$ 31,544	\$ 162,812	\$ 20,740	\$ 969,086	\$ 77,263	\$ 6,472
64	-	-	2,258	-	-
-	-	-	-	-	-
-	3,297	-	-	5,149	205
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 31,608</u>	<u>\$ 166,109</u>	<u>\$ 20,740</u>	<u>\$ 971,344</u>	<u>\$ 82,412</u>	<u>\$ 6,677</u>
\$ 16,112	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	484	-
10,000	-	-	-	105	-
-	-	-	873,935	-	-
<u>26,112</u>	<u>-</u>	<u>-</u>	<u>873,935</u>	<u>589</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>5,496</u>	<u>166,109</u>	<u>20,740</u>	<u>97,409</u>	<u>81,823</u>	<u>6,677</u>
<u>5,496</u>	<u>166,109</u>	<u>20,740</u>	<u>97,409</u>	<u>81,823</u>	<u>6,677</u>
<u>\$ 31,608</u>	<u>\$ 166,109</u>	<u>\$ 20,740</u>	<u>\$ 971,344</u>	<u>\$ 82,412</u>	<u>\$ 6,677</u>

TOM GREEN COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

SEPTEMBER 30, 2024

	Special Revenue			
	County Jury	Justice Court Support	Court Facility Fee	Lang Access
ASSETS				
Cash	\$ 24,260	\$ 27,873	\$ 102,951	\$ 29,134
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	-	-
Property taxes	-	-	-	-
Due from other funds	2,060	6,114	4,119	1,352
Due from other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 26,320</u>	<u>\$ 33,987</u>	<u>\$ 107,070</u>	<u>\$ 30,486</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	42	-	84	13
Due to other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>42</u>	<u>-</u>	<u>84</u>	<u>13</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>26,278</u>	<u>33,987</u>	<u>106,986</u>	<u>30,473</u>
Total fund balances	<u>26,278</u>	<u>33,987</u>	<u>106,986</u>	<u>30,473</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,320</u>	<u>\$ 33,987</u>	<u>\$ 107,070</u>	<u>\$ 30,486</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
\$ 10,780	\$ 45,498	\$ 53,837	\$ -	\$ 409,613	\$ 7,494,888
28	111	-	2,938	980	54,391
-	-	-	-	170,413	170,413
-	-	12,540	-	-	143,904
-	-	-	-	9,917	42,541
<u>\$ 10,808</u>	<u>\$ 45,609</u>	<u>\$ 66,377</u>	<u>\$ 2,938</u>	<u>\$ 590,923</u>	<u>\$ 7,906,137</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,063,462
851	2,574	2,696	2,938	-	41,159
-	-	398	-	-	125,311
-	-	-	-	-	873,935
<u>851</u>	<u>2,574</u>	<u>3,094</u>	<u>2,938</u>	<u>-</u>	<u>2,103,867</u>
-	-	-	-	170,413	170,413
-	-	-	-	170,413	170,413
<u>9,957</u>	<u>43,035</u>	<u>63,283</u>	<u>-</u>	<u>420,510</u>	<u>5,631,857</u>
<u>9,957</u>	<u>43,035</u>	<u>63,283</u>	<u>-</u>	<u>420,510</u>	<u>5,631,857</u>
<u>\$ 10,808</u>	<u>\$ 45,609</u>	<u>\$ 66,377</u>	<u>\$ 2,938</u>	<u>\$ 590,923</u>	<u>\$ 7,906,137</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	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	696,742	605,832	67,243	-
Fines and forfeitures	-	-	-	-
Intergovernmental	194,459	165,651	-	-
Investment income	22,094	24,516	4,679	20,055
Miscellaneous	1,017	-	-	282,790
Total revenues	914,312	795,999	71,922	302,845
EXPENDITURES				
Current:				
General government	-	-	1,194	-
Public safety	-	-	-	-
Highways and streets	1,064,929	733,533	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	30,321
Debt service:				
Principal	-	-	60,971	-
Interest and other charges	-	-	2,144	-
Capital outlay	-	3,000	-	5,327
Total expenditures	1,064,929	736,533	64,309	35,648
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(150,617)	59,466	7,613	267,197
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	(150,617)	59,466	7,613	267,197
FUND BALANCES, BEGINNING	502,673	495,728	137,275	389,342
FUND BALANCES, ENDING	\$ 352,056	\$ 555,194	\$ 144,888	\$ 656,539

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352,814	31,573	229	88,340	2,424	-
-	-	-	-	-	-
-	-	-	-	-	-
29,495	680	330	8,503	64	196
-	-	-	-	6	2,033
<u>382,309</u>	<u>32,253</u>	<u>559</u>	<u>96,843</u>	<u>2,494</u>	<u>2,229</u>
403,970	-	-	-	-	-
-	135	-	19,423	-	1,165
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,499	-	-	5,435	-	-
253	-	-	65	-	-
-	-	-	-	-	-
<u>406,722</u>	<u>135</u>	<u>-</u>	<u>24,923</u>	<u>-</u>	<u>1,165</u>
<u>(24,413)</u>	<u>32,118</u>	<u>559</u>	<u>71,920</u>	<u>2,494</u>	<u>1,064</u>
-	-	-	5,435	-	-
-	-	-	(25,000)	-	-
-	-	-	(19,565)	-	-
(24,413)	32,118	559	52,355	2,494	1,064
<u>799,501</u>	<u>7,473</u>	<u>9,528</u>	<u>229,162</u>	<u>607</u>	<u>4,577</u>
<u>\$ 775,088</u>	<u>\$ 39,591</u>	<u>\$ 10,087</u>	<u>\$ 281,517</u>	<u>\$ 3,101</u>	<u>\$ 5,641</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, 2024

	Special Revenue			
	Records Management County Courts	Judicial Efficiency	LEOSE Training	Judicial Education County Judge
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	75,554	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	30,564	31,765	-
Investment income	3,542	1,623	1,600	743
Miscellaneous	-	-	-	-
Total revenues	<u>79,096</u>	<u>32,187</u>	<u>33,365</u>	<u>743</u>
EXPENDITURES				
Current:				
General government	55,305	-	-	-
Public safety	-	24,889	10,180	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	17,624	-	-
Interest and other charges	-	376	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>55,305</u>	<u>42,889</u>	<u>10,180</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>23,791</u>	<u>(10,702)</u>	<u>23,185</u>	<u>743</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	17,624	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>17,624</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	23,791	6,922	23,185	743
FUND BALANCES, BEGINNING	<u>98,228</u>	<u>40,833</u>	<u>31,336</u>	<u>21,759</u>
FUND BALANCES, ENDING	<u>\$ 122,019</u>	<u>\$ 47,755</u>	<u>\$ 54,521</u>	<u>\$ 22,502</u>

Special Revenue

Lateral Road	Graffiti Eradication	Election Contract Service	Guardianship	Child Abuse Prevention	County Attorney Pretrial Diversion Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	14,012	552	65,750
-	-	-	-	-	-
33,028	-	18,922	-	-	-
2,413	22	4,467	700	28	5,161
-	-	28,062	-	-	-
<u>35,441</u>	<u>22</u>	<u>51,451</u>	<u>14,712</u>	<u>580</u>	<u>70,911</u>
-	-	131,066	-	-	-
-	-	-	15,495	-	24,317
16,794	-	-	-	-	-
-	-	-	-	200	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>16,794</u>	<u>-</u>	<u>131,066</u>	<u>15,495</u>	<u>200</u>	<u>24,317</u>
<u>18,647</u>	<u>22</u>	<u>(79,615)</u>	<u>(783)</u>	<u>380</u>	<u>46,594</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,647	22	(79,615)	(783)	380	46,594
<u>41,629</u>	<u>650</u>	<u>150,521</u>	<u>16,902</u>	<u>708</u>	<u>131,824</u>
<u>\$ 60,276</u>	<u>\$ 672</u>	<u>\$ 70,906</u>	<u>\$ 16,119</u>	<u>\$ 1,088</u>	<u>\$ 178,418</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, 2024

	Special Revenue			
	District Attorney Pretrial Diversion Program	District Clerk Technology	District/ County Court Technology	County Speciality Court
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	49,000	300	3,616	15,962
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	3,752	2,313	826	-
Miscellaneous	-	-	-	-
Total revenues	52,752	2,613	4,442	15,962
EXPENDITURES				
Current:				
General government	-	1,785	-	-
Public safety	38,680	-	463	2,892
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	38,680	1,785	463	2,892
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	14,072	828	3,979	13,070
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	14,072	828	3,979	13,070
FUND BALANCES, BEGINNING	107,487	67,970	22,667	39,780
FUND BALANCES, ENDING	\$ 121,559	\$ 68,798	\$ 26,646	\$ 52,850

Special Revenue

Waste Water Treatment	51st D.A. Special Forfeiture	119th D.A. Special Forfeiture	State Municipal Fees	State Fees - Criminal	State Fees - Civil
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,600	-	-	317,035	988,928	352,198
-	17,715	10,696	-	-	-
-	-	-	-	-	-
-	20,057	668	-	-	-
-	-	-	-	-	-
<u>2,600</u>	<u>37,772</u>	<u>11,364</u>	<u>317,035</u>	<u>988,928</u>	<u>352,198</u>
2,540	-	-	318,212	988,928	349,049
-	31,502	10,992	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,720	-	-	-	-
-	408	-	-	-	-
-	-	-	-	-	-
<u>2,540</u>	<u>44,630</u>	<u>10,992</u>	<u>318,212</u>	<u>988,928</u>	<u>349,049</u>
<u>60</u>	<u>(6,858)</u>	<u>372</u>	<u>(1,177)</u>	<u>-</u>	<u>3,149</u>
-	-	-	-	-	-
-	(24,885)	-	-	-	-
-	(24,885)	-	-	-	-
60	(31,743)	372	(1,177)	-	3,149
<u>130</u>	<u>624,700</u>	<u>16,874</u>	<u>1,383</u>	<u>-</u>	<u>4,255</u>
<u>\$ 190</u>	<u>\$ 592,957</u>	<u>\$ 17,246</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 7,404</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, 2024

	Special Revenue			
	Child Safety Fee	Child Restraint State Fee	Sheriff Forfeiture	Third Court of Appeals
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	25,391	7,829	-	9,604
Fines and forfeitures	-	-	8,687	-
Intergovernmental	-	-	-	-
Investment income	1,171	-	6,055	-
Miscellaneous	-	-	-	-
Total revenues	26,562	7,829	14,742	9,604
EXPENDITURES				
Current:				
General government	-	7,829	-	11,462
Public safety	17,711	-	1,800	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	17,711	7,829	1,800	11,462
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,851	-	12,942	(1,858)
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	8,851	-	12,942	(1,858)
FUND BALANCES, BEGINNING	31,009	-	179,449	2,867
FUND BALANCES, ENDING	\$ 39,860	\$ -	\$ 192,391	\$ 1,009

Special Revenue

Unclaimed Property	Truancy Prevention and Diversion	County Attorney Merchant Account	Tax Assessor - Collector VIT	Court Reporter Service	Judicial Education & Support
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	36,665	20,547	1,330,730	47,723	2,303
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	29,264	-	-
<u>7,934</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,934</u>	<u>36,665</u>	<u>20,547</u>	<u>1,359,994</u>	<u>47,723</u>	<u>2,303</u>
-	-	-	1,336,433	-	-
-	-	29,485	-	11,440	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>29,485</u>	<u>1,336,433</u>	<u>11,440</u>	<u>-</u>
<u>7,934</u>	<u>36,665</u>	<u>(8,938)</u>	<u>23,561</u>	<u>36,283</u>	<u>2,303</u>
-	-	-	-	-	-
<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,066)	36,665	(8,938)	23,561	36,283	2,303
<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>\$ 5,496</u>	<u>\$ 166,109</u>	<u>\$ 20,740</u>	<u>\$ 97,409</u>	<u>\$ 81,823</u>	<u>\$ 6,677</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, 2024

	Special Revenue			
	County Jury	Justice Court Support	Court Facility Fee	Lang Access
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees of office	19,089	70,530	38,179	14,190
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	19,089	70,530	38,179	14,190
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	8,736	75,068	-	4,237
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal	-	70,492	-	-
Interest and other charges	-	1,508	-	-
Capital outlay	-	-	-	-
Total expenditures	8,736	147,068	-	4,237
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,353	(76,538)	38,179	9,953
OTHER FINANCING SOURCES (USES)				
Issuance of SBITAs	-	70,492	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	70,492	-	-
NET CHANGE IN FUND BALANCES	10,353	(6,046)	38,179	9,953
FUND BALANCES, BEGINNING	15,925	40,033	68,807	20,520
FUND BALANCES, ENDING	\$ 26,278	\$ 33,987	\$ 106,986	\$ 30,473

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
\$ -	\$ -	\$ -	\$ -	\$ 4,929,427	\$ 4,929,427
-	-	124,570	-	-	5,478,054
-	-	-	-	-	37,098
-	-	-	68,990	-	543,379
548	2,506	-	-	27,000	225,071
20,000	100,000	-	-	-	441,842
<u>20,548</u>	<u>102,506</u>	<u>124,570</u>	<u>68,990</u>	<u>4,956,427</u>	<u>11,654,871</u>
-	-	-	-	1,200	3,608,973
20,760	63,636	84,684	68,990	-	566,680
-	-	-	-	-	1,815,256
-	-	-	-	-	200
-	-	-	-	-	30,321
-	-	-	-	-	-
-	-	-	-	2,625,000	2,794,741
-	-	-	-	2,111,038	2,115,792
-	-	-	-	-	8,327
<u>20,760</u>	<u>63,636</u>	<u>84,684</u>	<u>68,990</u>	<u>4,737,238</u>	<u>10,940,290</u>
<u>(212)</u>	<u>38,870</u>	<u>39,886</u>	<u>-</u>	<u>219,189</u>	<u>714,581</u>
-	-	-	-	-	93,551
-	-	-	-	-	(59,885)
-	-	-	-	-	33,666
(212)	38,870	39,886	-	219,189	748,247
10,169	4,165	23,397	-	201,321	4,883,610
<u>\$ 9,957</u>	<u>\$ 43,035</u>	<u>\$ 63,283</u>	<u>\$ -</u>	<u>\$ 420,510</u>	<u>\$ 5,631,857</u>

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FIDUCIARY FUNDS

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2024

	Investment Trust Funds		
	County Clerk Trust	District Clerk Trust	Total Investment Trust Funds
ASSETS			
Cash	\$ 1,450,592	\$ 1,145,112	\$ 2,595,704
Receivables	-	-	-
Due from other governments	-	-	-
Total assets	\$ 1,450,592	\$ 1,145,112	\$ 2,595,704
LIABILITIES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	\$ -	\$ -	\$ -
NET POSITION			
Restricted for individuals, organizations and other governments	\$ 1,450,592	\$ 1,145,112	\$ 2,595,704
Total net position	\$ 1,450,592	\$ 1,145,112	\$ 2,595,704

Custodial Funds

County Sheriff	Juror Donations	Tax Assessor - Collector	Cafeteria Plan Trust	District Attorney	Cafeteria/ZP	Bailsbondsmen Collateral
\$ 508,354	\$ 2,465	\$ 921,804	\$ 54,878	\$ 465,164	\$ -	\$ 772,820
-	-	25,982	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 508,354</u>	<u>\$ 2,465</u>	<u>\$ 947,786</u>	<u>\$ 54,878</u>	<u>\$ 465,164</u>	<u>\$ -</u>	<u>\$ 772,820</u>
<u>\$ -</u>	<u>\$ 2,465</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 2,465</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 508,354</u>	<u>\$ -</u>	<u>\$ 947,786</u>	<u>\$ 54,878</u>	<u>\$ 465,164</u>	<u>\$ -</u>	<u>\$ 772,820</u>
<u>\$ 508,354</u>	<u>\$ -</u>	<u>\$ 947,786</u>	<u>\$ 54,878</u>	<u>\$ 465,164</u>	<u>\$ -</u>	<u>\$ 772,820</u>

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TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2024

	Custodial Funds			
	Juvenile Probation	CSCD	Total Custodial Funds	Total Fiduciary Funds
ASSETS				
Cash	\$ 2,404,721	\$ 4,077,941	\$ 9,208,147	\$ 11,803,851
Receivables	5,537	289	31,808	31,808
Due from other governments	<u>-</u>	<u>97,602</u>	<u>97,602</u>	<u>97,602</u>
Total assets	<u>\$ 2,410,258</u>	<u>\$ 4,175,832</u>	<u>\$ 9,337,557</u>	<u>\$ 11,933,261</u>
LIABILITIES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 2,465	\$ 2,465
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,465</u>	<u>\$ 2,465</u>
NET POSITION				
Restricted for individuals, organizations and other governments	<u>\$ 2,410,258</u>	<u>\$ 4,175,832</u>	<u>\$ 9,335,092</u>	<u>\$ 11,930,796</u>
Total net position	<u>\$ 2,410,258</u>	<u>\$ 4,175,832</u>	<u>\$ 9,335,092</u>	<u>\$ 11,930,796</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Investment Trust Funds		
	County Clerk Trust	District Clerk Trust	Total Investment Trust Funds
INCREASES			
Contributions from judgements	\$ 1,733,053	\$ 1,042,687	\$ 2,775,740
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>\$ 1,883,062</u>	 <u>\$ 1,044,545</u>	 <u>\$ 2,927,607</u>
DECREASES			
Deposits returned	\$ -	\$ -	\$ -
Disbursements to beneficiaries	<u>2,178,054</u>	<u>643,186</u>	<u>2,821,240</u>
 Total decreases	 <u>\$ 2,178,054</u>	 <u>\$ 643,186</u>	 <u>\$ 2,821,240</u>
 NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	 <u>(294,992)</u>	 <u>401,359</u>	 <u>106,367</u>
 NET POSITION, BEGINNING	 <u>1,745,584</u>	 <u>743,753</u>	 <u>2,489,337</u>
 NET POSITION, ENDING	 <u>\$ 1,450,592</u>	 <u>\$ 1,145,112</u>	 <u>\$ 2,595,704</u>

Custodial Funds

County Sheriff	Juror Donations	Tax Assessor - Collector	Cafeteria Plan Trust	District Attorney	Cafeteria/ZP	Bailbondsmen Collateral
\$ 1,386,527	\$ -	\$ -	\$ -	\$ 90,509	\$ -	\$ -
-	-	-	1,521	-	-	-
-	-	79,184,529	51,231	-	47,169	112,088
-	-	-	-	-	-	-
<u>-</u>	<u>7,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,386,527</u>	<u>\$ 7,348</u>	<u>\$ 79,184,529</u>	<u>\$ 52,752</u>	<u>\$ 90,509</u>	<u>\$ 47,169</u>	<u>\$ 112,088</u>
\$ -	\$ -	\$ -	\$ 47,287	\$ -	\$ 47,169	\$ 167,854
<u>1,305,236</u>	<u>8,653</u>	<u>79,105,446</u>	<u>-</u>	<u>276,153</u>	<u>-</u>	<u>-</u>
<u>\$ 1,305,236</u>	<u>\$ 8,653</u>	<u>\$ 79,105,446</u>	<u>\$ 47,287</u>	<u>\$ 276,153</u>	<u>\$ 47,169</u>	<u>\$ 167,854</u>
<u>81,291</u>	<u>(1,305)</u>	<u>79,083</u>	<u>5,465</u>	<u>(185,644)</u>	<u>-</u>	<u>(55,766)</u>
<u>427,063</u>	<u>1,305</u>	<u>868,703</u>	<u>49,413</u>	<u>650,808</u>	<u>-</u>	<u>828,586</u>
<u>\$ 508,354</u>	<u>\$ -</u>	<u>\$ 947,786</u>	<u>\$ 54,878</u>	<u>\$ 465,164</u>	<u>\$ -</u>	<u>\$ 772,820</u>

TOM GREEN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds		Total Custodial Funds	Total Fiduciary Funds
	Juvenile Probation	CSCD		
INCREASES				
Contributions from judgements	\$ -	\$ -	\$ 1,477,036	\$ 4,252,776
Interest	72,586	119,902	194,009	215,801
Deposits held	3,410,974	20,525,040	103,331,031	103,331,031
Bonds received	-	-	-	130,075
Donations	-	-	7,348	7,348
	<u>-</u>	<u>-</u>	<u>7,348</u>	<u>7,348</u>
Total increases	\$ <u>3,483,560</u>	\$ <u>20,644,942</u>	\$ <u>105,009,424</u>	\$ <u>107,937,031</u>
DECREASES				
Deposits returned	\$ 2,666,418	\$ 21,736,597	\$ 24,665,325	\$ 24,665,325
Disbursements to beneficiaries	-	-	80,695,488	83,516,728
	<u>-</u>	<u>-</u>	<u>80,695,488</u>	<u>83,516,728</u>
Total decreases	\$ <u>2,666,418</u>	\$ <u>21,736,597</u>	\$ <u>105,360,813</u>	\$ <u>108,182,053</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>817,142</u>	<u>(1,091,655)</u>	<u>(351,389)</u>	<u>(245,022)</u>
NET POSITION, BEGINNING	<u>1,593,116</u>	<u>5,267,487</u>	<u>9,686,481</u>	<u>12,175,818</u>
NET POSITION, ENDING	\$ <u>2,410,258</u>	\$ <u>4,175,832</u>	\$ <u>9,335,092</u>	\$ <u>11,930,796</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, 2024, 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 25, 2025.

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 25, 2025

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, 2024. 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, 2024.

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 25, 2025

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-through Grantor/ Program Title	Assistance Listing Number	Pass-through Grantor's Number	Expenditures
FEDERAL AWARDS			
<u>U. S. Department of Agriculture</u>			
Passed through Texas Department of Agriculture: School Lunch Program - Child Nutrition Cluster	10.555	226-2024	\$ 30,347
<i>Total Passed through Texas Department of Agriculture</i>			<u>30,347</u>
<i>Total U. S. Department of Agriculture</i>			<u>30,347</u>
<u>U. S. Department of Justice</u>			
Passed through Office of the Governor: VOCA - Tom Green County Sheriff's DA	16.575	3329006	24,830
<i>Total Passed through Texas Office of the Governor</i>			<u>24,830</u>
Direct Program: Tom Green County Juvenile Drug Court Treatment	16.585	2020-DC-BX-0005	72,530
SCAAP	16.606	15PBJA-23-RR-05930-SCAA	32,953
<i>Total Direct Program</i>			<u>105,483</u>
Passed through Office of the Governor: JAG Equipment Grant	16.738	4484301	60,827
Specialized Training - Sheriff's Office	16.738	4722701	47,060
<i>Total Passed through Texas Office of the Governor</i>			<u>107,887</u>
Passed through City of San Angelo: Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03819-JAGX	8,767
<i>Total Passed through City of San Angelo</i>			<u>8,767</u>
<i>Total Assistance Listing Number 16.738</i>			<u>116,654</u>
<i>Total U. S. Department of Justice</i>			<u>246,967</u>
<u>U. S. Department of Transportation</u>			
Passed through Texas Parks and Wildlife: Pugh Park-Christoval Trail Improvements	20.219	RT-17019	3,419
<i>Total Passed through Texas Parks and Wildlife</i>			<u>3,419</u>
Passed through Texas Department of Transportation: STEP Comprehensive Grant	20.600	2024-TomGreen-S-1YG-00058	27,700
STEP Comprehensive Grant	20.600	2024-TomGreen-S-CMV-00026	12,000
<i>Total Highway Safety Cluster</i>			<u>39,700</u>
<i>Total Passed through Texas Department of Transportation</i>			<u>39,700</u>
<i>Total U. S. Department of Transportation</i>			<u>43,119</u>
<u>U. S. Department of Treasury</u>			
Direct Program: American Rescue Plan Act - COVID - 19	21.027	N/A	7,307,781
<i>Total Direct Program</i>			<u>7,307,781</u>
Passed through Office of Court Administration American Rescue Plan Act - COVID - 19	21.027	N/A	159,331
<i>Total Passed through Office of Court Administration</i>			<u>159,331</u>
<i>Total Assistance Listing Number 21.027</i>			<u>7,467,112</u>
Direct Program: Local Assistance & Tribal Consistency	21.032	N/A	29,289
<i>Total Direct Program</i>			<u>29,289</u>
<i>Total U. S. Department of Treasury</i>			<u>7,496,401</u>

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-through Grantor/ Program Title	Assistance Listing Number	Pass-through Grantor's Number	Expenditures
FEDERAL AWARDS			
<u>U. S. Institute of Museum and Library Services</u>			
Passed through Texas State Library and Archives Commission			
Texas Reads	45.310	TXR-24010	\$ 8,700
Interlibrary Loan Program	45.310	903965	19,369
TSLAC Special Project - STEM	45.310	SSP-24013	<u>73,856</u>
<i>Total Passed through Texas State Library and Archives Commission</i>			<u>101,925</u>
<i>Total Assistance Listing Number 45.310</i>			<u>101,925</u>
<i>Total U. S. Institute of Museum and Library Services</i>			<u>101,925</u>
<u>U. S. Department of Homeland Security</u>			
Passed through Office of the Governor:			
Homeland Security Grant	97.067	4721201	<u>87,905</u>
<i>Total Passed through Office of the Governor</i>			<u>87,905</u>
<i>Total U. S. Department of Homeland Security</i>			<u>87,905</u>
<i>Total Expenditures of Federal Awards</i>			\$ <u>8,006,664</u>

TOM GREEN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2024

State Grantor/Pass-through Grantor/ Program Title	Grantor or Pass-through Grantor's Number	Program Award Expenditures
STATE AWARDS		
<u>Texas Office of the Governor</u>		
Direct Program:		
Expansion of the ERT Center	DEAAG 2022-02-11	\$ 450,699
Fire Station Conversion at GAFB	DEAAG 2022-02-12	<u>197,110</u>
<i>Total Texas Office of the Governor</i>		<u>647,809</u>
<u>Office of the Attorney General</u>		
Direct Programs:		
Victim Coordinator Liaison Grant (VCLG-DA)	C-00933	41,106
Victim Coordinator Liaison Grant (VCLG-DA)	C-01581	<u>3,808</u>
<i>Total Victim Coordinator Liaison Grant (VCLG-DA)</i>		<u>44,914</u>
Victim Coordinator Liaison Grant (VCLG-CA)	C-00931	41,375
Victim Coordinator Liaison Grant (VCLG-CA)	C-01580	<u>3,693</u>
<i>Total Victim Coordinator Liaison Grant (VCLG-CA)</i>		<u>45,068</u>
Crime Victim Services (OVAG-CIU)	C-00963	32,582
Crime Victim Services (OVAG-CIU)	C-02042	<u>3,082</u>
<i>Total Crime Victim Services (OVAG-CIU)</i>		<u>35,664</u>
SAVNS Maintenance Grant	C-01181	<u>30,285</u>
<i>Total SAVNS Maintenance Grant</i>		<u>30,285</u>
<i>Total Office of the Attorney General</i>		<u>155,931</u>
<u>Texas Comptroller of Public Accounts</u>		
Direct Program:		
S.B. 22 Sheriff's Office	IA-0000000284	497,571
S.B. 22 51st District Attorney	IA-0000000288	93,037
S.B. 22 County Attorney	IA-0000000244	62,796
S.B. 22 119th District Attorney	IA-0000000254	<u>29,139</u>
<i>Total Texas Comptroller of Public Accounts</i>		<u>682,543</u>
<u>Texas State Library & Archives Commission</u>		
Direct Program:		
Family Place Training	FPG-24014	<u>5,808</u>
<i>Total Texas Comptroller of Public Accounts</i>		<u>5,808</u>
<u>Texas Department of State Health Services</u>		
Passed through West Texas Counseling & Guidance (WTCG):		
HHS Texas Veterans Family & Alliance Program	HHS001234000011	<u>22,773</u>
<i>Total Texas Department of State Health Services</i>		<u>22,773</u>
<u>Texas Commission of Environmental Quality</u>		
Passed through Concho Valley Council of Governments:		
Household Hazardous Waste Project	24-10-05	<u>21,340</u>
<i>Total Texas Commission of Environmental Quality</i>		<u>21,340</u>
<u>Texas Indigent Defense Commission</u>		
Direct Program:		
TIDC Sustainability Grant	SG-24-008	1,491,810
Formula Grant Program	212-24-226	84,106
2022 Improvement Grant	PG-22-226	<u>1,108,598</u>
<i>Total Texas Indigent Defense Commission</i>		<u>2,684,514</u>
<i>Total Expenditures of State Awards</i>		<u>\$ 4,220,718</u>

TOM GREEN COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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 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, 2024

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:	Texas Indigent Defense Commission

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