

COLORADO COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2021

Prepared by
Raymie Kana
County Auditor

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COLORADO COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
INTRODUCTORY SECTION		
Letter of Transmittal.....	1	
GFOA Certificate of Achievement.....	4	
Organizational Chart.....	5	
List of Principal Officials.....	6	
FINANCIAL SECTION		
Independent Auditors' Report.....	11	
Management's Discussion and Analysis (Required Supplementary Information).....	15	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	27	Exhibit A-1
Statement of Activities.....	28	Exhibit A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	30	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	31	Exhibit A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	32	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	33	Exhibit A-6
Statement of Fiduciary Net Position - Fiduciary Funds.....	34	Exhibit A-7
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	35	Exhibit A-8
Notes to the Financial Statements	37	
<u>Required Supplementary Information</u>		
Budgetary Comparison Schedules:		
General Fund.....	61	Exhibit B-1
Schedule of Changes in the County's Net Pension Liability		
And Related Ratios -Colorado County Pension Plan	67	Exhibit B-2
Schedule of County's Contributions - Colorado County Pension Plan.....	68	Exhibit B-3
Schedule of Changes in the County's Total OPEB Liability		
And Related Ratios -OPEB Plan	69	Exhibit B-4
Notes to Required Supplementary Information.....	70	
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	76	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances - All Nonmajor Governmental Funds.....	77	Exhibit C-2

COLORADO COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	78	Exhibit C-3
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	84	Exhibit C-4
Budgetary Comparison Schedules:		
Records Preservation.....	89	Exhibit C-5
Airport Fund.....	90	Exhibit C-6
Road & Bridge Precinct Number 1.....	91	Exhibit C-7
Road & Bridge Precinct Number 2.....	92	Exhibit C-8
Road & Bridge Precinct Number 3.....	93	Exhibit C-9
Road & Bridge Precinct Number 4.....	94	Exhibit C-10
Security Fund.....	95	Exhibit C-11
Law Library.....	96	Exhibit C-12
Justice Court Technology Fund.....	97	Exhibit C-13
County and District Court Technology Fund.....	98	Exhibit C-14
Debt Service Funds:		
Budgetary Comparison Schedule:		
Debt Service Fund.....	99	Exhibit C-15
Fiduciary Funds:		
Private-Purpose Trust Funds:		
Combining Statement of Fiduciary Net Position.....	100	Exhibit C-16
Combining Statement of Changes in Fiduciary Net Position.....	102	Exhibit C-17
Budgetary Comparison Schedules Required by the Texas Education Agency:		

STATISTICAL SECTION

Net Position by Component.....	106	Table D-1
Expenses, Program Revenues, and Net (Expense)/Revenue.....	108	Table D-2
General Revenues and Total Change in Net Position.....	110	Table D-3
Fund Balances of Governmental Funds.....	112	Table D-4
Changes in Fund Balances of Governmental Funds.....	113	Table D-5
Tax Revenues by Source, Governmental Funds.....	114	Table D-6
Assessed Value and Estimated Actual Value of Taxable Property.....	115	Table D-7
Direct and Overlapping Property Tax Rates.....	116	Table D-8
Principal Property Tax Payers.....	118	Table D-9
Property Tax Levies and Collections.....	119	Table D-10
Taxable Sales by Category.....	120	Table D-11
Direct and Overlapping Sales Tax Rates.....	122	Table D-12
Principal Sales Tax Remitters.....	123	Table D-13

COLORADO COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
Ratios of Outstanding Debt by Type.....	124	Table D-14
Ratios of General Bonded Debt Outstanding.....	125	Table D-15
Direct and Overlapping Governmental Activities Debt.....	126	Table D-16
Legal Debt Margin Information.....	128	Table D-17
Demographic and Economic Statistics.....	130	Table D-18
Principal Employers.....	131	Table D-19
Full-Time-Equivalent Employees by Function/Program.....	132	Table D-20
Operating Indicators By Function/Program.....	133	Table D-21
Capital Asset Statistics by Function/Program.....	134	Table D-22

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Introductory Section

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Colorado County, Texas

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County Auditor
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318 Spring Street, Ste. 104
Columbus, Texas 78934

May 8, 2022

Honorable 25th and 2nd 25th District Judges,
the Honorable Commissioners' Court, and
the Citizens of Colorado County

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2021.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Rutledge Crain & Company, PC, a firm of licensed certified public accountants, have issued an unmodified opinion on Colorado County's financial statements for the year ended December 31, 2021. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF COLORADO COUNTY

Colorado County, incorporated in 1836, is located in south/central Texas, midway between San Antonio and Houston on Interstate 10 and is one of 13 counties in the Gulf Coast Region. Colorado County, created in 1836, is one of the original counties established in Texas by Stephen F. Austin. The County is a rural county approximately 963 square miles in area with a 2010 census population of 20,883. The largest incorporated cities located within the County are Columbus (the County seat), Eagle Lake and Weimar. The County is empowered to levy a property tax on real property located within its boundaries.

The County is a public corporation and political subdivision of the State of Texas. The County operates as specified under the Constitution of the State of Texas and 'Vernon's Texas Code Annotated, which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one from each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms with two Commissioners elected every two years. Policy-making authority is vested in the Commissioners Court and the Commissioners Court are responsible, among other things, for adopting the budget and for setting the County's annual tax rate, along with setting county policies.

The County provides a full range of services authorized by statute. Such services include general government functions such as recording and licensing, maintaining the County and District Court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining county roads and bridges. The costs associated with these services are presented within the financial statements in detail and summary form.

Budget

The annual budget serves as the foundation for Colorado County's financial planning and control. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners' Court. Activities of the General Fund, Special Revenue Funds and Debt Service Fund are included in the annual appropriated budget. The legal level of budgetary control is at the personnel services category level within each department and the department level overall. All transfers of appropriations, either between departments or within an individual department's budget, require the approval of

the Commissioners' Court. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Local Economy

The County's economy is based primarily on agribusiness, oil-field services and equipment manufacturing, minerals processing and gravel mining. Rice, corn, sorghums, and livestock play a major role in the area's economy. The school districts and the County also have a significant economic presence, employing in total more than 725 teachers, professionals, and support staff. One of the most important sectors of the area's economy is tourism. Tourism dollars represented by restaurant sales, hotel occupancy and specialty shop sales are a significant contributor to the overall economy.

Because of the County's location in a region with a varied economic base, unemployment had been relatively stable. During the past ten years, the unemployment rate has increased to 6.1 percent (2020) from the lowest unemployment rate of 3.0 (2019). This year's unemployment rate is 5.0 percent due to the COVID-19 pandemic and businesses being closed or reduced staff. Although unemployment rates have declined nationwide over the last year, the County continues to experience unemployment rates slightly higher than the state and national averages. The County's unemployment rate as of December 2021 was 5.0 percent compared to 4.8 percent for the state and 3.9 percent nationally. Bank deposits county-wide totaled \$785 million at June 30, 2021 compared to \$733 million at June 30, 2020.

Median household incomes within the County are slightly lower than for the state and nation as a whole. According to the year 2020, the County's median family income was \$52,663, while the state's was \$76,727 and the nation's was \$67,463.

The County's location within the Eagle Ford shale development in Southern Texas has led to new economic opportunities even though the oil and gas production has decreased. Although the County currently produces only minor amounts of oil and natural gas, there is potential for economic opportunities in neighboring counties and for the county to benefit from increased retail trade, housing, and personnel. The renewed attraction of Colorado County as a favorable business environment, coupled with continued moderately low interest rates, continues to stimulate local construction activity. The tax base is diverse, with the 10 leading taxpayers accounting for 22.96% of assessed value. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County. The County has one existing tax abatement.

Long Term Financial Planning

County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners' Court members usually decide to use a portion of fund balances reserves to balance the revenues to appropriations. As a sound financial management practice, members of Commissioners Court consistently emphasize maintaining sufficient undesignated fund balance levels (unrestricted net position) to meet first quarter obligations of payroll and operating costs and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Fund balance refers to the excess of assets over liabilities in governmental funds. For the purpose of financial planning, fund balance is defined as the cumulative surpluses or deficits resulting from the difference between expenditures and revenues in any one fiscal year. The cumulative effect of yearly fund balance amounts is furthermore addressed as a fund balance reserve. When evaluating fund balance reserves, it is vitally important to maintain sufficient positive fund balance reserves in order to avoid borrowing to meet short term operating needs.

Finally, as a result of the trend of shifting of unfunded mandates by both federal and state levels to local government, it is anticipated that additional financial burden will continue to be experienced by the County and ultimately local taxpayers if other sources of funding are not identified. The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court will probably continue to utilize some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized to balance the 2021 budget, the Court must remain cautious in planning for the budget in fiscal year 2022 in the absence of either continued cost containment initiatives or significant additional revenue enhancement efforts. It is imperative that County government continually strive to maintain steady increases in revenue while costs are on the rise.

Major Initiatives

The long saga involving the proposed Altair Disposal Services hazardous waste landfill application finally came to an end to operate a Class C land disposal cell at the Altair facility. The County along with the Colorado County Post Oak Groundwater District and Rice CISD led a county-wide coalition to oppose the proposed landfill. To help protect the residents of Colorado County should

some company attempt a similar project in the future, the Colorado County Commissioners passed an ordinance in June 2019 that requires any new applicant to seek a variance from the County before proceeding.

The County received TxCDBG Hurricane Harvey disaster assistance from the General Land Office to help pay for roadway and drainage improvements damaged by flooding and heavy rains.

The County received a \$68,450 grant from the Houston-Galveston Area Council to hold a Household Hazardous Waste Collection Event to encourage proper management of household hazardous waste to minimize risk to human health and the environment.

The County received a \$50,000 grant from the M-G & Lillie Foundation to purchase a new Ford F-350 diesel chassis and refurbish the ambulance box.

The County received the first tranche of funds from the U.S. Treasury in the amount of \$2,087,382 in Coronavirus State and Local Fiscal Recovery Funds (SLFRF) as part of the American Rescue Plan Act (ARPA) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts.

The County received funding from TxDOT for a Transportation Infrastructure Fund Grant for improving county roads, bridges, and culverts, intended to alleviate degradation caused by the exploration, development or production of oil or gas.

The County is actively participating in a multi-jurisdictional flood early warning and flood inundation project with a grant from the Texas Water Development Board.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Colorado County for its Annual Comprehensive financial report (CAFR) for the fiscal year ended December 31, 2020. This was the twenty-seventh consecutive year that Colorado County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current Annual Comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The production of this report would not have been possible without the skill, effort, and dedication of the County Auditors' staff. The preparation of this Annual Comprehensive financial report could not have been accomplished without the assistance from our outside auditing firm, Rutledge Crain & Company, PC. I would like to express my appreciation to all the members of the Commissioners' Court for their unfailing support in maintaining the highest standards of professionalism in the management of the Colorado County's finances. I express my sincere thanks to all other County officials, Department Heads, and employees for their assistance in providing the data necessary to prepare this report.

Respectfully submitted,



Raymie Kana
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Colorado County
Texas**

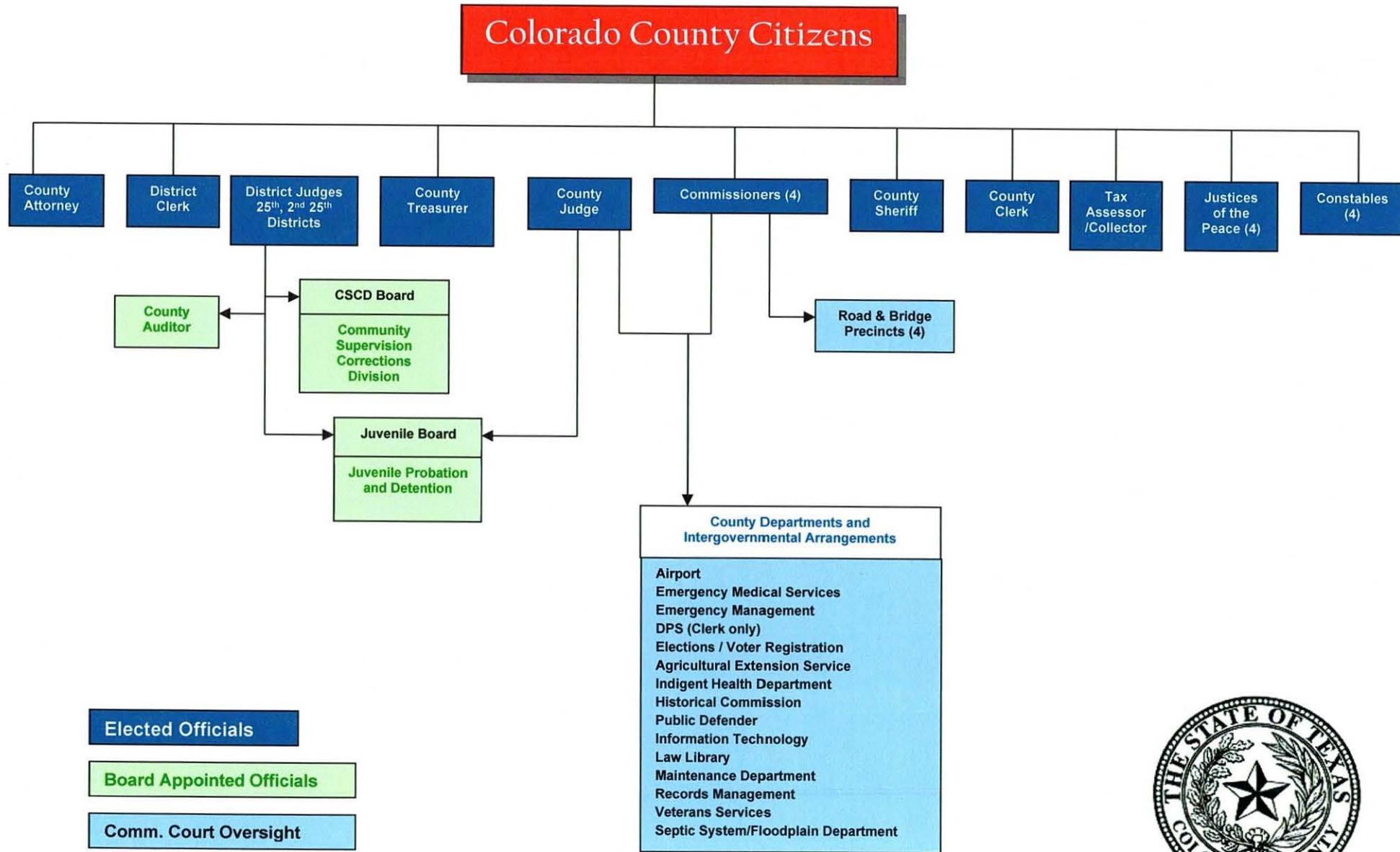
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

Colorado County, Texas Organization Chart



Elected Officials

Board Appointed Officials

Comm. Court Oversight

Direction of Authority →



COLORADO COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
December 31, 2021

Elected Officials

County Judge	Daniel "Ty" Prause
Commissioners	
Precinct No. 1	Doug Wessels
Precinct No. 2	Darrell Kubesch
Precinct No. 3	Keith Neuendorff
Precinct No. 4	Darrell Gertson
25th Judicial District Judge	William Old III
2nd 25th Judicial District Judge	Jessica Crawford
Tax Assessor-Collector	Erica Kollaja
County Clerk	Kimberly Menke
County/District Attorney	Jay Johannes
District Clerk	Linda Holman
County Treasurer	Joyce Guthmann
County Sheriff	R.H. "Curly" Wied, III
Justices of Peace	
Precinct No. 1	Billy Hefner
Precinct No. 2	Boe Reeves
Precinct No. 3	Francis Truchard
Precinct No. 4	Stan Warfield
Constable No. 1	Richard J. LaCourse Jr
Constable No. 2	Lonnie Hinze
Constable No. 3	Ivan Menke
Constable No. 4	Darrell Stancik
County Surveyor	Matthew Loessin
County Engineer	Kirk Lowe

COLORADO COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
December 31, 2021

Appointed Officials

Veterans' Service Officer	Charlotte Alger
Public Defenders	Kevin Dunn Louis Gimbert
County Auditor	Raymie Kana
Adult Probation District Director	Rosann Mikes
Juvenile Probation District Director	Keith Garner
Adult Probation Officer	Rodrick James
Juvenile Probation Officer	Valerie Steffek
Juvenile Probation Officer	Trenessa Sewell
Local Health Authority	Alyssa Molina, M.D.
County Extension Office	
County Ag Agent	Laramie Naumann
Consumer and Family Science	Ja'Shae Horn
Medical Director	Alyssa Molina, M.D.

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Financial Section

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RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS

3214 W Park Row, Suite E
Pantego, Texas 76013

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Commissioners
Comprising the Commissioners' Court of
Colorado County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Colorado County, Texas (the "County") as of and for the year ended December 31, 2021, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no

such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension/OPEB schedules on pages 15-23, 61-66, and 67-70 respectively, 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 accompanying combining and individual nonmajor fund financial statements 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 nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2022, 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 the County's 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 County's internal control over financial reporting and compliance.



May 8, 2022

Management's Discussion and Analysis

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As management of Colorado County (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial performance of the County for the fiscal year ended December 31, 2021. Please read it in conjunction with the County's financial statements, which follow this section.

Financial Highlights

- Combined County assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$33,219,946 (net position). Of this amount, \$32,579, \$183,077, and \$174,903, respectively, (restricted net position) may only be used for federal and state programs, to pay down the county's debt or for designated capital projects.
- The County's total net position increased \$1,920,021 or 5.1% above the prior year. The significance of the positive net position is attributed to the increase in property tax revenue and the decrease in spending due to backorders of capital equipment.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$14,151,626, an increase of \$2,298,864 in comparison with the prior year. The amount which is available for spending at the government's discretion (unassigned fund balance) in the general fund is \$6,707,413 or 51.6% of total general fund expenditures which is 37.2% more than last year.
- The County's total debt increased by \$651,459 during the current fiscal year mainly attributed to the decreases in the County's pension and OPEB liabilities.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Colorado County's basic financial statements. Colorado County's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements, and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. The statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regard to interfund activity, payables, and receivables.

The statement of net position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, increase or decrease in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported 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).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general administration, financial administration, judicial, public safety, public facilities, public transportation, conservation, and health and welfare.

The government-wide financial statements are presented on pages 27 - 29 of this report.

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

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in 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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a general fund, twenty special revenue funds, a debt service fund, and a capital projects fund. 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, which is considered to be a major fund. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts annual appropriated budgets for its general fund, certain special revenue funds, and the debt service fund. Budgetary comparison schedules have been provided as either required supplementary information (General Fund) or other supplementary information (nonmajor governmental funds) to demonstrate compliance with their budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

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

The notes to the financial statements can be found on pages 37 through 57 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparison schedules for the General Fund, and Budget and Pension and OPEB schedules.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of Colorado County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$33,219,946 at December 31, 2021.

The largest portion of the County's net position in the amount of \$17,884,781 reflects its net investment in capital assets such as land, buildings and improvements, equipment, and infrastructure (roads and bridges) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Total assets of \$59,976,975 reflect an increase of \$5,366,929 during the fiscal year.

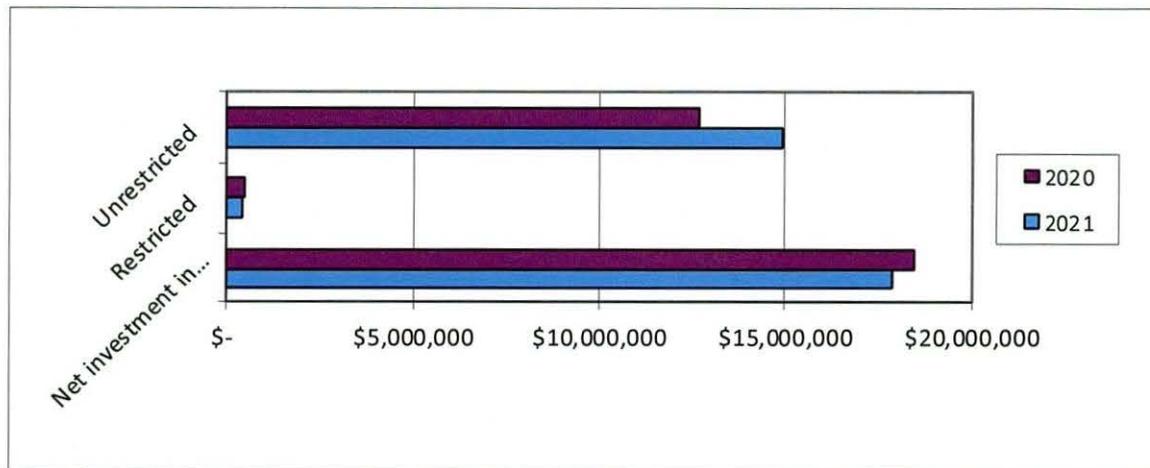
An additional portion of the County's net position in the amount of \$390,559 represents resources that are subject to external restrictions, constitutional provisions, or enabling legislation regarding how they may be used. The remaining balance of \$14,944,606 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
 December 31, 2021

The County's condensed net position for the fiscal year ended December 31, 2021 is summarized as follows:

	Colorado County Net Position		
	Governmental Activities		
	2021	2020	Change
Current and other assets	\$ 37,624,126	\$ 31,162,421	\$ 6,461,705
Capital assets (net of accumulated depreciation)	22,352,849	23,447,625	(1,094,776)
Total assets	59,976,975	54,610,046	5,366,929
Deferred outflows of resources	3,766,983	2,660,729	1,106,254
Current and other liabilities	4,364,475	3,469,737	894,738
Long-term liabilities	7,151,097	6,499,637	651,460
Total liabilities	11,515,572	9,969,374	1,546,198
Deferred inflows of resources	19,008,440	15,677,039	3,331,401
Net position:			
Net investment in capital assets	17,884,781	18,465,751	(580,970)
Restricted	390,559	468,244	(77,685)
Unrestricted	14,944,606	12,690,366	2,254,240
Total net position	\$ 33,219,946	\$ 31,624,361	\$ 1,595,585

Colorado County Net Position – December 31, 2021 and 2020

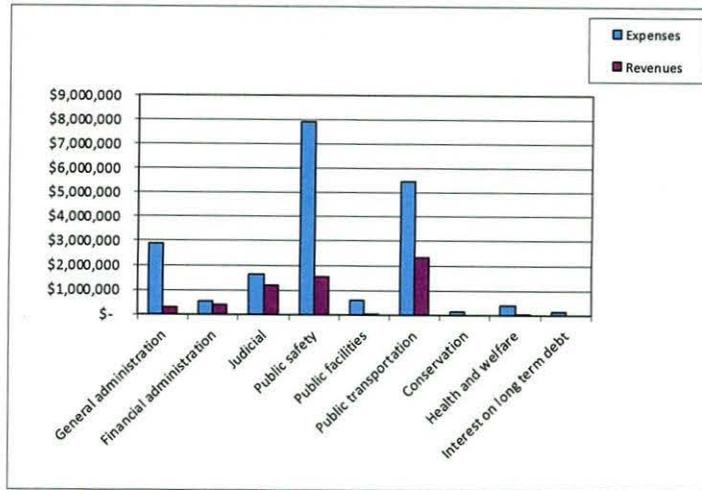


COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
 December 31, 2021

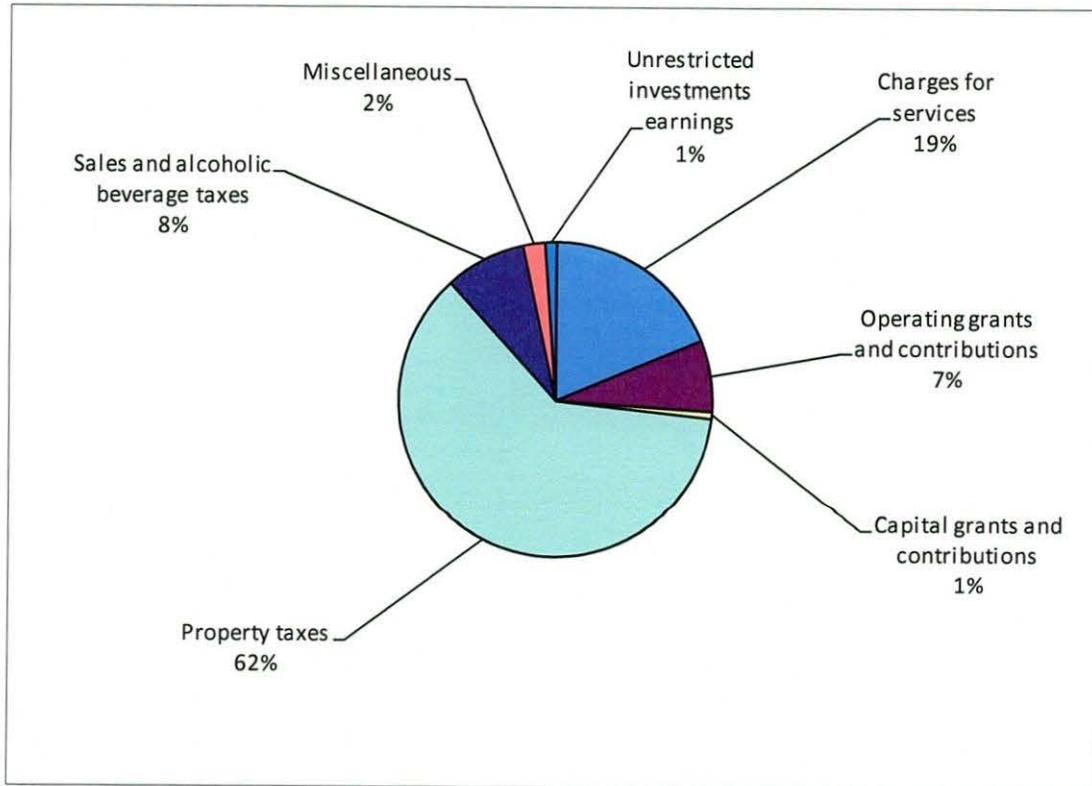
Governmental Activities. During the current fiscal year, net position for governmental activities increased \$1,90,021 from the prior fiscal year for an ending balance of \$33,219,946. Key elements of this increase are as follows:

	Colorado County Changes in Net Position		
	Governmental Activities		
	2021	2020	Change
Revenues:			
Net Program Revenues:			
Charges for services	\$ 4,047,342	\$ 3,921,350	\$ 125,992
Operating grants and contributions	1,559,470	1,688,917	(129,447)
Capital grants and contributions	153,956	490,600	(336,644)
General Revenues:			
Property taxes	13,223,334	12,887,029	336,305
Sales and alcoholic beverage taxes	1,792,931	2,163,193	(370,262)
Miscellaneous	456,258	475,501	(19,243)
Unrestricted investments earnings	260,833	244,028	16,805
Gain/loss for sale of capital assets	24,000	-	24,000
Total revenues	21,518,124	21,870,618	(352,494)
Expenses:			
General administration	2,859,344	3,099,645	(240,301)
Financial administration	543,169	549,501	(6,332)
Judicial	1,637,670	1,640,857	(3,187)
Public safety	7,932,546	8,035,740	(103,194)
Public facilities	569,348	562,221	7,127
Public transportation	5,467,749	4,188,364	1,279,385
Conservation	105,428	117,195	(11,767)
Health and welfare	371,724	890,916	(519,192)
Interest on long term debt	111,125	108,478	2,647
Total expenses	19,598,103	19,192,917	405,186
Change in net position	1,920,021	2,677,701	\$ (757,680)
Net position - beginning	31,624,361	28,946,660	
Prior period adjustment	(324,436)	-	
Net position - ending	\$ 33,219,946	\$ 31,624,361	

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



Key elements of the analysis of government-wide revenues and expenses reflect the following:

Property tax revenue showed the largest increase of \$336,305 partially due to new improvements that were added to the tax roll. Additionally, Commissioners' Court approved a No-New Revenue Maintenance and Operations tax rate of \$0.49534 which exceeded the effective No-New Revenue Maintenance and Operations tax rate of \$0.49048.

The No-New Revenue Tax Rate is the tax rate that will produce the same total revenue for the current tax year that was generated for the previous tax year from the same properties on the tax roll. Therefore, for any given fiscal year, if a tax rate is set at the No-New Revenue Tax Rate, then any additional revenue for that fiscal year must come from new properties added to the tax roll.

Charges for Services showed an increase of \$125,992 or 3.21% mainly due to the county having in-person courts for most of fiscal year 2021 which increased court revenue that was lost the prior year.

Sales and alcoholic beverage tax were down 17.12% or \$370,262 after last year's increase of \$298,007 during the COVID-19 pandemic.

Capital grants and contributions show the largest decrease in revenue due to the CDBG grant for the Rock Island Water Supply being completed in 2020.

Expenses increased \$341,229 or 1.8%. The majority of this increase is due to the following:

The increase in Public Transportation of \$1,215,429 was due to receiving an operating grant from the Texas General Land Office (GLO) for Harvey disaster infrastructure.

The decrease of \$519,192 in Health and Welfare was mainly due to the new construction of a 50,000-gallon elevated water storage tank for the unincorporated town of Rock Island during the previous year with CDBG grant funds.

The decrease in Public Safety of \$103,194 was mainly due to a decrease in personnel and help with the COVID-19 pandemic.

The decrease in General Fund Administration of \$240,301 was due to less outside legal fees to help fight in the denial of a hazardous waste landfill application at the Altair facility where the facility finally closed the landfill in early 2021.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting budget controls and fiscal responsibility is the framework of the County's strong fiscal management and accountability. Colorado County's bond rating was raised from A+ to AA in December of 2013.

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$14,151,626 an increase of \$2,298,863 mainly due to the increase of taxes receivable; being reimbursed for public health care expenses from the Coronavirus Relief Fund and not spending budgeted funds for capital equipment that was backordered due to COVID-19.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund increased \$1,817,744 to \$6,707,413 from the prior year amount of \$4,889,669. This increase in unassigned fund balance is due to an increase in property tax revenue due to new construction and adopting a No-New Revenue M&O tax rate 3.39% above the effective No-New Revenue M&O tax rate. In addition, expenditures typically expended through the General Fund for public safety and public health were not expended due to capital outlay being on backorder.

Unassigned fund balance represents 51.6% of total general fund expenditures which is above the maximum target goal of 25% of its unassigned fund balance reserve as adopted by Commissioners' Court. Commissioners' Court may consider using more fund balance for subsequent budgets to help reduce a future burden on taxpayers.

General Fund Budgetary Highlights

Significant Differences in Original vs. Final Budget:

During the year there was a \$1,069,750 increase in appropriations between the original and final amended budget. Following are the main components of the increase:

\$98,000 supplemental appropriation for EMT salary increases to compete with neighboring counties for newly licensed paramedics, intermediates, and basics and working extra at Splashway Waterpark.

\$93,000 supplemental appropriation for the purchase of an EMS trailer, equipment, and an ambulance.

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
 December 31, 2021

\$25,500 supplemental appropriation for increased costs for sheriff's department new patrol vehicles.

\$622,500 supplemental appropriation for capital outlay.

\$68,450 supplemental appropriation for a household hazardous waste event.

The increase was possible because of additional anticipated receipts. Those receipts included an increase in property tax revenue (\$95,845), an increase in intergovernmental (\$773,000), and an increase in sales tax revenue (\$209,240).

Significant Budget Variances:

General Administration – Commissioners Court – the county did not spend as much for outside legal services for various County legal issues as in years past.

General Administration – Capital Outlay; the county amended the budgeted to \$722,500 in contingency but did not use it to purchase any capital outlay.

Public Facilities – Services and Charges were less by \$70,120; less repairs required to county buildings and less electricity usage.

Judicial – Justice of Peace Courts – Personnel Services – two of the four JP's declined the County's health insurance.

Judicial – County Attorney – Personnel Services was less than budget by \$48,800 due to an open position that was not filled.

Public Safety - County Sheriff – Personnel Services was less than budget by \$214,459; several authorized positions were not filled for most of the year.

Public Safety – Jail – Personnel Services were less by \$127,530; had a larger than normal turnover of employees so had several authorized positions not filled for most of the year.

Public Safety – Emergency Management – Other was not used for matching grant funds.

Public Safety – EMS – Capital Outlay – the ambulance and equipment budgeted did not get used due to shortage of parts and vehicles because of lack of workforce.

Health & Welfare - Indigent Health Care – Services and Charges; diligent indigent screening resulted in fewer qualified applicants and reduced related costs.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities for the current fiscal year amounts to \$22,352,849 (net of accumulated depreciation). A decrease of \$1,094,776 was due to 1) additions of new assets were slightly more than annual depreciation, and 2) disposal of equipment and removing roads historically valued that were reclaimed. This investment in capital assets includes land, buildings and improvements, equipment, and infrastructure.

	Balance 12/31/21	Balance 12/31/20
Capital assets, not being depreciated:		
Land	\$ 526,022	\$ 526,022
Capital assets, being depreciated		
Buildings and improvements	9,998,213	10,742,323
Equipment	3,812,038	4,171,194
Infrastructure	8,016,576	8,008,086
	<u>\$ 22,352,849</u>	<u>\$ 23,447,625</u>

Major capital asset events during the current fiscal year included the following:

Purchased three tractors, two mowers, a dump truck, a dump trailer, and a truck for road and bridge precincts.

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
 December 31, 2021

Purchased an airport hangar for the Robert R. Wells Jr Airport from a lessee.

Purchased a mobile home and carport for an EMS Station for the Eagle Lake area.

Purchased five Ford Explorers for the sheriff's department.

Purchased a new drone and two in-car video cameras for the sheriff's department.

Purchased a 1,000 gallon fuel tank for the Colorado County EMS Station for fueling the EMS units.

Replaced one bridge located at McElroy Lane.

Additional information on Colorado County's capital assets can be found in note IV. D. of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$4,480,000.

	<u>12/31/21</u>	<u>12/31/20</u>
GOVERNMENTAL ACTIVITIES:		
Certificates of obligation	\$ 600,000	\$ 750,000
General obligation bonds	3,880,000	4,245,000
Bond premium	-	-
Bond discount	(11,933)	(13,126)
Capital lease obligations	-	-
Compensated absences payable	238,726	237,196
OPEB obligation	185,170	162,879
Net pension liability	2,259,134	1,117,688
	<u>\$ 7,151,097</u>	<u>\$ 6,499,637</u>

The County's total debt increased \$651,460 during the current fiscal year mainly attributed to the change in actuarial valuations of the County's OPEB and pension liabilities.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the County is \$282,055,743 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on Colorado County's long-term debt may be found in Note IV. I. of this report.

Economic Factors and Next Year's Budgets and Rates

The annual budget is developed to provide efficient, effective, and economic uses of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Commissioners Court set the direction of the County, allocate its resources, and establish its priorities.

Colorado County first experienced the effects of COVID-19 mid-fiscal year 2020. The State of Texas issued a Disaster Proclamation on March 13, 2020 and was followed by a "Stay at Home Order" shortly thereafter. Although the full impact of the COVID-19 pandemic remains to be seen, the economic impact the County has experienced has been both positive and negative.

The current year annual unemployment rate for Colorado County was 5.0 percent, down from 6.1 percent for the prior fiscal year and higher than the state's average unemployment rate of 4.8 percent and the national rate of 3.9 percent.

The county's financial performance and position are very strong. Over the last five years, the county has maintained year-end general fund balances between \$2.7 and \$6.7 million or about 14.7% - 34.8% of annual expenditures.

COLORADO COUNTY, TEXAS

Management's Discussion and Analysis

December 31, 2021

Total assessed property valuation increased 3.39 percent and has shown an increase for the last nine years ranging between the lowest of 1.8 percent and the highest of 8.7 percent.

In calculating the taxes for the fiscal year 2022 budget, Colorado County had a net taxable appraised value of \$2,863,721,816 which was an increase of \$342,405,014 from the previous year. This is a result of 5.6 percent in new improvements and an estimated 7.3 percent increase in market value for residential properties.

All of these factors were considered in preparing the County's budget for the 2022 fiscal year. The property tax rate for the 2022 budget was set at \$0.4996 per hundred dollar valuation. Before the adjustment for newly added property, the effective no-new revenue tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Therefore, additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-in-Taxation laws.

The focus of the County remains on conservative fiscal management while addressing public service needs and State mandates. As of December 31, 2021, the Federal Funds rate was nearly zero percent. Interest for the twelve months ended December 31, 2021 was \$264,321, up \$20,293 when compared to \$244,028 in the prior fiscal year, due mainly to the County receiving its first tranche of ARPA funds totaling over \$2 million dollars.

For the future, it is anticipated that in fiscal year 2022, the Court will continue to face funding challenges. Some of these challenges will include identification of new sources or increases to revenues through aggressive collection efforts of amounts due to the County and possible shifting of financial funding for responsibilities shifted from the State to the County. Other challenges include public health and welfare, public safety, and public transportation in response to community needs. Further challenges facing the Court in the future are the increasing space needs, inflation and various other funding mandates placed upon the County as it continues to grow.

At its discretion, the Court will continue to utilize some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers.

Although it is healthy to utilize some amount of fund balance to balance a subsequent fiscal year budget and current designations are utilized to ensure statutory compliance of a balanced budget, caution should be exercised not to become dependent upon fund balance to support future expenditure growth in order to assure maintenance of reasonable fund balance reserves in accordance with County's financial policies. Emphasis must be placed on generating adequate operational revenues to meet planned operational expenditures and it is paramount to maintaining sound financial stability and maintenance of realistic fund balance reserves. Departments will be challenged with continually assessing possible increased efficiencies in order to operate within their budgets. In order to maintain the County's favorable financial condition, more than ever, monitoring of expenditures will continue to be vital in forecasting budget inadequacies and identifying potential excesses.

Request for Information

This financial report is designed to provide a general overview of Colorado County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Raymie Kana, County Auditor, 318 Spring St., Suite 104, Columbus, Texas 78934.

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Basic Financial Statements

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COLORADO COUNTY, TEXAS

STATEMENT OF NET POSITION

DECEMBER 31, 2021

	<u>Governmental Activities</u>
ASSETS	
<i>Cash</i>	\$ 15,931,842
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	11,080,033
<i>Accounts</i>	466,804
<i>Fines</i>	4,584,578
<i>Due from other governments</i>	1,489,844
Restricted assets:	
<i>Cash</i>	1,605,579
<i>Due from other governments</i>	2,465,446
Capital assets not being depreciated:	
<i>Land</i>	526,022
Capital assets (net of accumulated depreciation):	
<i>Buildings and improvements</i>	9,998,213
<i>Equipment</i>	3,812,038
<i>Infrastructure</i>	8,016,576
Total Assets	<u>59,976,975</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	<u>3,766,983</u>
Total Outflows of Resources	<u>3,766,983</u>
LIABILITIES	
<i>Accounts payable</i>	1,118,207
<i>Due to others</i>	1,562,185
<i>Due to other governments</i>	1,684,083
Noncurrent liabilities:	
<i>Due within one year</i>	748,141
<i>Due in more than one year</i>	6,402,956
Total Liabilities	<u>11,515,572</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Deferred revenue</i>	<u>19,008,440</u>
Total Deferred Inflows of Resources	<u>19,008,440</u>
NET POSITION:	
<i>Net Investment in Capital Assets</i>	17,884,781
Restricted For:	
<i>Federal and State Programs</i>	32,579
<i>Debt Service</i>	183,077
<i>Capital Projects</i>	174,903
<i>Unrestricted</i>	<u>14,944,606</u>
Total Net Position	<u>\$ 33,219,946</u>

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities:				
<i>General administration</i>	\$ 2,859,344	\$ 286,813	\$ --	\$ --
<i>Financial administration</i>	543,169	385,632	--	--
<i>Judicial</i>	1,637,670	940,280	236,884	--
<i>Public safety</i>	7,932,546	1,469,761	52,762	--
<i>Public facilities</i>	569,348	2,920	--	--
<i>Public transportation</i>	5,467,749	913,251	1,269,824	153,956
<i>Conservation</i>	105,428	--	--	--
<i>Health and welfare</i>	371,724	48,685	--	--
<i>Interest on long-term debt</i>	111,125	--	--	--
Total Governmental Activities	<u>19,598,103</u>	<u>4,047,342</u>	<u>1,559,470</u>	<u>153,956</u>
Total Primary Government	<u>\$ 19,598,103</u>	<u>\$ 4,047,342</u>	<u>\$ 1,559,470</u>	<u>\$ 153,956</u>

General Revenues:
Ad valorem taxes, penalty and interest
Sales taxes
Alcoholic beverage taxes
Miscellaneous
Unrestricted investment earnings
Gain on Sale of Capital Assets
Total General Revenues and Transfers
Change in Net Position
Net Position - Beginning
Prior Period Adjustment
Net Position - Ending

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and
Changes in
Net Position

Governmental
Activities

\$ (2,572,531)
 (157,537)
 (460,506)
 (6,410,023)
 (566,428)
 (3,130,718)
 (105,428)
 (323,039)
 (111,125)
(13,837,335)
(13,837,335)

13,223,334
 1,759,088
 33,843
 456,258
 260,833
 24,000
15,757,356
 1,920,021
 31,624,361
 (324,436)
\$ 33,219,946

COLORADO COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets:			
<i>Cash</i>	\$ 6,463,027	\$ 9,468,815	\$ 15,931,842
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	7,595,429	3,484,604	11,080,033
<i>Accounts</i>	461,773	5,031	466,804
<i>Fines</i>	4,519,085	65,493	4,584,578
<i>Due from other governments</i>	408,524	1,081,320	1,489,844
Restricted assets:			
<i>Cash</i>	1,102,152	503,427	1,605,579
<i>Due from other governments</i>	1,703,811	761,635	2,465,446
Total Assets	\$ 22,253,801	\$ 15,370,325	\$ 37,624,126
Liabilities:			
<i>Accounts payable</i>	\$ 161,187	\$ 924,428	\$ 1,085,615
<i>Due to others</i>	1,562,185	--	1,562,185
<i>Due to other governments</i>	1,684,083	--	1,684,083
Total Liabilities	3,407,455	924,428	4,331,883
Deferred Inflows of Resources			
<i>Deferred revenue</i>	12,138,933	7,001,684	19,140,617
Total Deferred Inflows of Resources	12,138,933	7,001,684	19,140,617
Fund Balances:			
<i>Restricted</i>	--	1,657,522	1,657,522
<i>Committed</i>	--	5,786,691	5,786,691
<i>Unassigned</i>	6,707,413	--	6,707,413
Total Fund Balances	6,707,413	7,444,213	14,151,626
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 22,253,801	\$ 15,370,325	\$ 37,624,126

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2021

Total fund balances - governmental funds balance sheet	\$ 14,151,626
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	22,352,848
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	568,397
Payables for bond principal which are not due in the current period are not reported in the funds.	(4,468,068)
Payables for bond interest which are not due in the current period are not reported in the funds.	(32,590)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(238,727)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,402,466
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	415,619
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(2,259,133)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(2,235,170)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	3,766,983
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(185,170)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	<u>(19,134)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 33,219,946</u>

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 9,275,114	\$ 3,933,559	\$ 13,208,673
<i>Other taxes</i>	1,792,931	--	1,792,931
<i>Licenses and permits</i>	31,104	771,613	802,717
<i>Fines and forfeitures</i>	654,236	9,836	664,072
<i>Charges for services</i>	2,290,867	286,736	2,577,603
<i>Intergovernmental</i>	320,713	1,465,304	1,786,017
<i>Miscellaneous</i>	533,279	188,182	721,461
Total revenues	<u>14,898,244</u>	<u>6,655,230</u>	<u>21,553,474</u>
Expenditures:			
Current:			
<i>General administration</i>	2,146,159	257,378	2,403,537
<i>Financial administration</i>	559,705	--	559,705
<i>Judicial</i>	1,621,262	41,572	1,662,834
<i>Public safety</i>	7,633,146	78,708	7,711,854
<i>Public facilities</i>	570,405	5,223	575,628
<i>Public transportation</i>	--	5,257,062	5,257,062
<i>Conservation</i>	106,975	--	106,975
<i>Health and welfare</i>	372,848	--	372,848
Debt service:			
<i>Principal and interest</i>	--	628,167	628,167
Total expenditures	<u>13,010,500</u>	<u>6,268,110</u>	<u>19,278,610</u>
Excess (deficiency) of revenues over (under) expenditures	1,887,744	387,120	2,274,864
Other financing sources (uses):			
<i>Transfers in</i>	--	200,654	200,654
<i>Transfers out</i>	(70,000)	(130,654)	(200,654)
<i>Gain/loss from disposal of capital assets</i>	--	24,000	24,000
Total other financing sources (uses)	<u>(70,000)</u>	<u>94,000</u>	<u>24,000</u>
Net change in fund balance	1,817,744	481,120	2,298,864
Fund balances, January 1	4,889,669	7,287,529	12,177,198
Prior period adjustment	--	(324,436)	(324,436)
Fund balances, December 31	<u>\$ 6,707,413</u>	<u>\$ 7,444,213</u>	<u>\$ 14,151,626</u>

The accompanying notes are an integral part of this statement.

COLORADO 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 DECEMBER 31, 2021*

Net change in fund balances - total governmental funds	\$ 2,298,864
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,354,389
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,385,210)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(63,956)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	14,662
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	515,000
(Increase) decrease in accrued interest from beginning of period to end of period.	2,042
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(1,532)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(17,252)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	(56,760)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	278,142
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	<u>(18,368)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,920,021</u>

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2021

	<u>Custodial Funds</u>
ASSETS	
<i>Cash</i>	\$ 4,516,678
Receivables (net of allowances for uncollectibles):	
<i>Accounts</i>	<u>7,130</u>
Total Assets	<u>4,523,808</u>
LIABILITIES	
<i>Due to others</i>	3,889,246
<i>Due to other governments</i>	<u>337,539</u>
Total Liabilities	<u>4,226,785</u>
NET POSITION	
<i>Individuals, organizations, and other governments</i>	<u>297,023</u>
Total Net Position	<u>\$ 297,023</u>

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Custodial
Funds

Additions:	
<i>Receipts of property and sales/use taxes, other fees for third parties</i>	\$ 9,104,619
<i>Receipts of bonds, fees, restitution and other charges for third parties</i>	1,257,450
<i>Receipts on behalf of beneficiaries</i>	<u>172,241</u>
Total Additions	<u>10,534,310</u>
 Deductions:	
<i>Distribution of property and sales/use taxes, other fees to third parties</i>	9,936,413
<i>Distribution of bonds, fees, restitution and other charges to third parties</i>	319,301
<i>Distribution to beneficiaries</i>	<u>160,566</u>
Total Deductions	<u>10,416,280</u>
 Change in Net Position	 118,030
 <i>Net Position-Beginning of the Year</i>	 <u>178,993</u>
<i>Net Position-End of the Year</i>	<u><u>\$ 297,023</u></u>

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COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. Governmental activities normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions. The County has no legally separate component units.

B. Reporting Entity

The County is governed by an elected judge and four county commissioners which comprise the commissioners court.

The Colorado County Commissioners' Court is the level of government which has oversight responsibility and control over all activities of the County. The Court is composed of four commissioners, one elected from each of the four precincts in the County, and the County Judge elected from the entire County. The members are elected by the public and have decision making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. The County's operational activities include general and financial administration, judicial, public safety, public facilities, construction and maintenance of roads, conservation and health and welfare assistance. Although the County receives funding from local, state, and federal government entities, it is not included in any other government's "reporting entity."

For financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The criteria used are as follows:

Financial Accountability - The primary government is deemed to be financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government. Additionally, the primary government may be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board. There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the financial statements present the County only.

C. Basis of presentation – government-wide financial statements

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of presentation – fund financial statements

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

The government reports the following major governmental funds:

The *general* fund is the County's primary operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

revenue sources include property and other taxes, intergovernmental revenues, charges for services, and investment of idle funds. Primary expenditures are for general and financial administration, judicial, public safety, public facilities, conservation and health and welfare assistance,

Additionally, the County reports the following fund types:

Twenty nonmajor *special revenue* funds account for specific revenue sources that are legally restricted to expenditures for specialized purposes.

The *debt service* fund is used to account for the payment of principal and interest on general long-term bonded debt of the City. Payments of principal and interest on equipment, financing used in general activities of the City and other financing are serviced by the General Fund.

The *capital projects* fund is used to account for revenues and expenditures related to the acquisition and/or the restoration of public facilities and infrastructure improvements.

Eight *custodial* funds account for assets held by the County as an agent for individuals, private organizations, other governments, and other fiduciary funds. Custodial funds do not involve a formal trust agreement. Custodial funds use the economic resources measurement focus for the County Clerk, District Clerk, Justice of the Peace #2, Justice of the Peace #4, County Sheriff, County Attorney, County Tax Assessor/Collector, and County Attorney Seizure Funds.

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

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

E. Measurement focus and basis of accounting

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

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

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

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

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Custodial funds use the economic resources measurement focus.

F. Budgetary information

1. *Budgetary basis of accounting*

Annual budgets are adopted on the cash basis for the general fund, debt service fund and certain special revenue funds. Other special revenue funds do not have appropriated budgets since other means control the use of these resources (e.g., state law or specific authorization by the Commissioners Court). The capital projects funds are appropriated on a project-length basis. Cash received in the current year, representing collection of the tax levy intended to finance the subsequent fiscal year's operations, is not included in revenue.

Cash representing property tax collected/received in advance of the fiscal year it is intended to finance is omitted from beginning and ending cash balances on budgetary schedules.

Annual budgets were not adopted for the following special revenue funds: County Attorney Forfeiture, Sheriff Forfeiture, Rock Island Improvement Project, Harvey Disaster Recovery, HAVA Cares Act, LEOSE, Historical Commission, Hot Check, and the County Attorney Salary Supplement.

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before September 1, a proposed budget is presented to the Commissioners' Court. A public hearing is then held, and the Commissioners' Court acts on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available cash.

Once the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund, department, and category. Any transfers of appropriations are first approved by the Commissioners' Court. Department heads may approve line item transfers for expenditures of their respective departments. However, no amendments for the personnel services category may be made without Commissioners' Court approval to the total budget. Thus, the legal level of budgetary control is at the personnel services category level within each department and the department level overall. Expenditures can exceed appropriations as long as they do not exceed available revenues and cash balances.

The Commissioners' Court made several supplemental budgetary appropriations throughout the year. Supplementary budgetary appropriations were made for the general fund and certain special revenue funds. Approximate changes were as follows:

General Fund	\$ 1,069,150	**/**/**
Special Revenue Funds		
Road and Bridge Precinct Number 1	133,000	*
Road and Bridge Precinct Number 2	99,500	*
Road and Bridge Precinct Number 3	83,000	*
Road and Bridge Precinct Number 4	83,000	*

- * Funded with available fund balance, additional miscellaneous income, and/or grant income.
- ** Funded with available fund balance and charges for services
- *** Funded with charges for services and fund and fund balance

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

2. Budget/GAAP reconciliation

The following is a reconciliation of budget basis to GAAP basis for the General Fund, budgeted Special Revenue Funds, and the Debt Service Fund:

	General Fund	Budgeted Special Revenue Funds	Debt Service Fund
Change in net unrestricted cash and investments			
- Budget Basis	\$ 2,432,125	\$ 417,288	\$ 5,074
Adjustments to GAAP basis			
Revenue recognition differences	(584,144)	(168,368)	(11)
Expenditure recognition differences	(30,237)	(81,116)	-
Other sources and uses	-	24,000	-
Net change in fund balance - GAAP Basis	<u>\$ 1,817,744</u>	<u>\$ 191,804</u>	<u>\$ 5,063</u>

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

H. Assets, liabilities, deferred outflows/inflows of resources and net position/fund balance

1. Cash and cash equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Restricted cash is reported in funds receiving ad valorem tax revenue for taxes levied for use in fiscal year 2021.

2. Investments

The County's investment policy authorizes the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); (6) money market mutual funds regulated by the Securities and Exchange Commission with a dollar weighted average portfolio maturity of 90 days or less; (7) eligible investment pools organized and operating in compliance with the Public Funds Investment Act that have been authorized by the Commissioner's Court, and whose investment philosophy and strategy are consistent with the Policy and the County's ongoing investment strategy.

Investments maturing within one year of date of purchase are stated at cost or amortized cost; all other investments are stated at fair value which is based on quoted market prices. All investment income is recognized in the appropriate fund's statement of activity and or statement of revenues, expenditures, and changes in fund balance.

3. Receivables and Payables

Due from Other Governments - Due from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the grantor have been met.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

Reimbursements for services performed are recorded as receivables and revenue when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

4. *Capital assets*

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the government-wide financial statements. Capital assets (except for grant assets with lower thresholds) are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are recorded at historical costs if purchased or constructed.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the government chose to include all such items regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life.

Donated capital assets, donated works of art and similar items, and capital assets received in a service concession agreement are reported at acquisition value rather than fair value.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	30 years
Equipment	3 - 10 years
Infrastructure	20 - 45 years

5. *Deferred outflows/inflows of resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. Within this category, the County reports deferred charge on refunding and deferred pension outflows in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price and is amortized over the shorter of the life of the refunded or refunding debt. The deferred pension outflows represent pension related investment and economic/demographic losses and pension contributions subsequent to the last measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Within this category, the County reports deferred ad valorem taxes receivable, taxes collected in advance of the fiscal year they may be used to finance activities, and pension experience gains. has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, and deferred pension inflows. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. *Net position flow assumption*

Sometimes the government 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 government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

7. Fund balance flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners Court is the highest level of decision-making authority for the County that can, by adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the court order remains in place until a similar action is taken (the adoption of another court order) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners Court has by court order authorized the county auditor to assign fund balance. The Commissioners Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The County has adopted a minimum fund balance policy as follows:

- General Fund – Unassigned fund balance of approximately 18 – 25% of current year budgeted expenditures.
- Road and Bridge Funds – Assigned fund balance of approximately 18 – 25% of current year budgeted expenditures.
- Debt Service Fund – Restricted fund balance and deferred inflows of tax revenues of approximately 18 – 25% of the following year's debt service requirements.

I. Revenues and expenditures/expenses

1. Program revenues

Amounts reported as program revenues include 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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property taxes

The appraisal of property within the County is the responsibility of the Colorado County Appraisal District as required by legislation passed by the Texas Legislature. The Appraisal District is required under such legislation to assess all property within the Appraisal District on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the county may, at its own expense, require annual reviews of appraised values. The County may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

The County's property tax is levied and recorded as a receivable each October 1, on the assessed value listed as of the prior January 1, for all real and business property located in the County. Taxes are delinquent on February 1 following the October 1 levy date. A statutory lien becomes effective on all property with unpaid taxes as of January 1 of the year following the assessment. The County is prohibited from using taxes collected between October 1 and December 31

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

until the first day of the budget year for which the taxes are levied. As a result, taxes collected between these dates are shown as restricted cash and deferred revenue on the balance sheets of the General and Debt Service Funds.

3. Compensated absences

Vacation

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave

Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists.

Liabilities for compensated absences are liquidated by the General fund and the four Road and Bridge funds.

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 balances for total governmental funds and net position as reported in the government-wide statement of net position. The details of the difference are as follows:

Court fines receivable are unavailable to pay for current period expenditures.

Deferred fines and fee revenue	
County clerk fines	\$ 250,211
District clerk fines	425,920
Justice of peace fines	<u>726,335</u>
	\$ <u>1,402,466</u>

III. Stewardship, compliance, and accountability

Excess of expenditures over appropriations

The following funds had excess of expenditures over appropriations for personnel services within a department or for a department/fund:

General Fund	
Tax Assessor - Collector - Personnel services	\$ (3,229)
Health and Welfare - Septic System - Flood Plain - Pers service	(24)
Health and Welfare - Contact Services	(13,756)
Records Preservation -	<u>(118,362)</u>
	\$ <u>(135,371)</u>

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

IV. Detailed notes on all activities and funds

A. Cash deposits with financial institutions

Custodial Credit Risk – Deposits. In the case of deposits this is the risk, that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

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 the deposits. The County's deposits, including certificates of deposit, were fully insured, or collateralized as required by the state statutes at December 31, 2021. At year end, the carrying amount of the County's deposits was \$22,054,099 (including \$1,605,579 restricted and \$4,516,678 in custodial funds) and the respective bank balance was \$22,758,704. The bank balance was collateralized with securities held by the pledging financial institution's agent in the County's name. At year end, the County's depository had pledged securities, with a par value of \$27,559,323 and fair value of \$29,938,892.

B. Investments

State statutes, County bond ordinances and Commissioners Court orders authorize the County's investments. Although the County was actively investing during the year, there were no investments at December 31, 2021. The County has elected to disclose the various investment risks it is exposed to along with deposit risk.

Interest Rate Risk. – In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolios as follows:

- Operating portfolio - less than 270 days.
- Surplus funds portfolio – up to 5 years.
- Construction and capital improvements portfolios – up to 5 years.
- Special revenue fund portfolios – up to 2 years.
- Registry and state agency funds – up to 90 days.

Credit Risk – The County's investment policy limits investments as described previously in Note I.H.2.

Concentration of Credit Risk – With the exception of U.S. Government securities (100%), as authorized, and authorized local government investment pools (up to 60%), no more than 50% of the total investment portfolio may be invested in any one security type or with a single financial institution. Investments in money market mutual funds are limited to 10% of the County's total portfolio.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of a failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party.

C. Receivables

Governmental fund type receivables consist of amounts due for property taxes or amounts due for services (net of allowance for uncollectibles). Any portion of receivables that does not meet the criteria for revenue recognition is recorded as deferred revenue.

Concentrations of Credit Risk. - Governmental fund type accounts and taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for approving credit and filing property tax liens.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

Receivables for individual major funds and nonmajor funds in the aggregate at December 31, 2021 were as follows:

	Major Fund General	Non-Major Funds	Total
Taxes receivable	\$ 7,595,429	\$ 3,484,604	\$ 11,080,033
Accounts receivable	924,568	5,031	929,599
Allowance for uncollectible accounts	(462,795)	-	(462,795)
	<u>461,773</u>	<u>5,031</u>	<u>466,804</u>
Fines receivable	8,301,871	2,478,019	10,779,890
Allowance for uncollectible accounts	(3,782,786)	(2,412,526)	(6,195,312)
	<u>4,519,085</u>	<u>65,493</u>	<u>4,584,578</u>
Total	<u>\$ 12,576,287</u>	<u>\$ 3,555,128</u>	<u>\$ 16,131,415</u>

Governmental Activities and governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *deferred revenue* reported in governmental activities and governmental funds were as follows:

	Unavailable	Deferred	Difference
Governmental Activities			
Deferred pension and OPEB inflows	\$ -	\$ 2,254,304	\$ (2,254,304)
General Fund			
Ambulance receivable	415,619	-	415,619
Fines and fees receivable	1,336,973	-	1,336,973
Taxes collected in advance	2,806,202	2,806,202	-
Current ad valorem taxes receivable	7,580,139	7,200,140	379,999
	<u>12,138,933</u>	<u>10,006,342</u>	<u>2,132,591</u>
Non-Major Funds			
Grant receivable	2,193,371	2,193,371	-
Fines and fees receivable	65,492	-	65,492
Taxes collected in advance	1,186,845	1,186,845	-
Current ad valorem taxes receivable	3,555,976	3,367,578	188,398
	<u>7,001,684</u>	<u>6,747,794</u>	<u>253,890</u>
Total	<u>\$ 19,140,617</u>	<u>\$ 19,008,440</u>	<u>\$ 132,177</u>

The current ad valorem taxes receivable represents taxes levied on October 1 to be used to finance activities for the following fiscal year beginning on January 1.

D. Capital assets

Capital assets are recorded at cost; donated capital assets, works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. In accordance with GASB-34, depreciation policies were adopted to include useful lives and classification by function. Infrastructure assets are listed at estimated or actual historical costs. General capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in governmental-type activities.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

The County uses the following criteria to classify capital assets:

Useful life exceeds one year, and cost equals \$5,000 or more for assets acquired by governmental funds.

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

Depreciation and amortization of capital assets are estimated using the straight-line method over estimated useful lives and are charged as an expense against operations. Accumulated depreciation and amortization are reported for governmental activities.

The following is a summary of capital asset activity for the year ended December 31, 2021:

	Balance 12/30/20	Additions	Retirements	Transfers and Completed Construction	Balance 12/30/21
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$ 526,022	\$ -	\$ -	\$ -	\$ 526,022
Total capital assets not being depreciated	526,022	-	-	-	526,022
Capital assets, being depreciated					
Buildings and improvements	25,265,460	37,375	-	-	25,302,835
Equipment	13,466,190	578,630	(85,628)	-	13,959,192
Infrastructure	97,289,404	738,384	(429,454)	-	97,598,334
Total capital assets being depreciated	136,021,054	1,354,389	(515,082)	-	136,860,361
Less accumulated depreciation for:					
Buildings and improvements	(14,523,137)	(781,485)	-	-	(15,304,622)
Equipment	(9,294,996)	(912,980)	60,822	-	(10,147,154)
Infrastructure	(89,281,318)	(690,744)	390,304	-	(89,581,758)
Total accumulated depreciation	(113,099,451)	(2,385,209)	451,126	-	(115,033,534)
Total capital assets being depreciated, net	22,921,603	(1,030,820)	(63,956)	-	21,826,827
Governmental activities capital assets, net	\$ 23,447,625	\$ (1,030,820)	\$ (63,956)	\$ -	\$ 22,352,849

Depreciation expense was charged to governmental activities functions/programs of the primary government as follows:

Functions/Programs	
General Administration	\$ 513,772
Public Safety	672,654
Judicial	5,914
Health & Welfare	-
Public Transportation	1,192,869
	<u>\$ 2,385,209</u>

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

E. Pension liability

Texas County and District Retirement System (TCDRS)

1. Plan Description.

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues a Annual Comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768.

The plan provisions are adopted by the County commissioners' court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 20 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years 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 County commissioners' court within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contribution and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Benefits.

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	94
Inactive employees entitled to but not yet receiving benefits	202
Active employees	205
	<u>501</u>

3. Contributions.

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 12.00%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate for the year ended December 31, 2021 was 10.98% and is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2021, were \$937,173 or \$79,659 in excess of the required contributions of \$857,514. County pension contributions are made by the General Fund, Road and Bridge Precinct Funds Nos. 1, 2, 3, and 4, Election Services Contract Fund, Security Fund, and County Attorney Salary Supplement Fund.

4. Net Pension Liability.

The County's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.75%
International Equities - Emerging Mkts	MSCI EM Standard (net) Index	6.00%	
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	5.70%
REIT Equities		2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	4.90%
	Cambridge Associates Global Private Equity & Venture Capital Index		
Private Equity		25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%
		<u>100.00%</u>	

5. Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) 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 periods of projected benefit payments to determine the Total Pension Liability (Asset).

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

6. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)
Balance at 12/31/2019	\$ 32,716,488	\$ 31,598,799	\$ 1,117,689
Changes for the year:			
Service cost	892,782	-	892,782
Interest on total pension liability	2,676,791	-	2,676,791
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	244,044	-	244,044
Effect of assumptions changes or inputs	2,049,694	-	2,049,694
Refund of contributions	(62,539)	(62,539)	-
Benefit payments	(1,084,731)	(1,084,731)	-
Administrative expense	-	(25,737)	25,737
Member contributions	-	541,545	(541,545)
Net investment income	-	3,265,027	(3,265,027)
Employer contributions	-	928,353	(928,353)
Other	-	12,678	(12,678)
Net changes	4,716,041	3,574,596	1,141,445
Balance at 12/31/2020	<u>\$ 37,432,529</u>	<u>\$ 35,173,395</u>	<u>\$ 2,259,134</u>

7. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, 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 (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total Pension Liability	\$ 42,147,499	\$ 37,432,528	\$ 33,471,118
Fiduciary Net Position	35,173,395	35,173,395	35,173,395
Net Pension Liability / (Asset)	<u>\$ 6,974,104</u>	<u>\$ 2,259,133</u>	<u>\$ (1,702,277)</u>

8. Pension Plan Fiduciary Net Position

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

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

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

For the year ended December 31, 2021, the County recognized pension expense of \$659,022. At December 31, 2021, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/30/20 Expense	Balance of Deferred Inflows 12/31/2020	Balance of Deferred Outflows 12/31/2020
Investment (gains) or losses	\$ (693,231)	12/31/2020	5.0	\$ (138,646)	\$ 554,585	\$ -
	(2,221,828)	12/31/2019	5.0	(444,366)	1,333,096	-
	2,703,865	12/31/2018	5.0	540,773	-	1,081,546
	(1,506,369)	12/31/2017	5.0	(301,274)	301,273	-
	165,022	12/31/2016	5.0	33,005	-	-
Economic/demographic (gains) or losses						
	244,044	12/31/2020	4.0	61,011	-	183,033
	55,941	12/31/2019	4.0	13,985	-	27,971
	(184,870)	12/31/2018	4.0	(46,218)	46,216	-
	(304,240)	12/31/2017	4.0	(76,060)	-	-
Assumptions changes or inputs						
	2,049,694	12/31/2020	4.0	512,424	-	1,537,270
	-	12/31/2019	4.0	-	-	-
	-	12/31/2018	4.0	-	-	-
	140,390	12/31/2017	4.0	35,097	-	-
Employer contributions made subsequent to measurement date						937,164
				<u>\$ 189,731</u>	<u>\$ 2,235,170</u>	<u>\$ 3,766,984</u>

\$937,164 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,

2021	\$ 197,692
2022	545,182
2023	(9,577)
2024	(138,647)
2025	-
Thereafter	-
	<u>\$ 594,650</u>

F. Other postemployment benefit (OPEB) obligations

Colorado County Retiree Health Care Plan

Plan Description. The Colorado County Retiree Health Care Plan is not a formal document detailing the specific terms of the plan but is a substantive plan - loosely defined as the benefits covered by the plan as understood by the employer and plan members at the time of each actuarial valuation. Detailed information about the Plan may be obtained from the County Auditor, 318 Spring St., Suite 104, Columbus, Texas 78934.

Plan Eligibility. Permanent full-time employees who retire drawing a monthly county pension from the Texas County & District Retirement System (TCDRS) are eligible to participate in the Texas Association of Counties Health and Employee Benefits Pool at the expense of the retiree.

Members are eligible for retirement in TCDRS at age 60 with 8 years of service credit or at any age with 20 years of service credit or when member's age plus service credit totals 75. Members terminating before normal retirement conditions are not eligible. Benefits include dental/vision coverage, and life insurance.

Retiree's surviving spouses are eligible for death-in-service benefits if the spouse was enrolled in the TAC HEBP health care plan at the time of the retiree's death at the expense of the surviving spouse.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

Employees who become eligible for disability retirement also are eligible to participate in the plan at the expense of the retiree.

TAC HEBP health care coverage terminates once the retiree is eligible for Medicare. The retiree is then eligible for the County Silver Choice Plan at the retiree's expense. Spouses and dependents of a Medicare eligible retiree may continue TAC HEBP health care coverage for up to 18 months through COBRA.

Health Care and Other Benefits. Retiree medical coverage for retirees is the same as coverage provided to active County employees in accordance with the terms and conditions of the current TAC HEBP health care coverage if they were enrolled at the time of death. Benefits include medical and prescription drug, vision/dental coverage, and life insurance (\$10,000 without AD&D until age 65). All benefits are provided at the expense of the retiree.

Dental and life insurance benefits are also available to the retiree with the retiree paying 100% of the contribution. The life insurance benefit for retirees is a level \$10,000. Effective October 1, 2016 eligible retirees may continue dental and life insurance coverage beyond age 65 by paying the full contribution rate for elected coverage.

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

	Employee Only	Employee & Family
Inactive employees (or their beneficiaries) currently receiving benefits	-	-
Inactive employees entitled to but not yet receiving benefits	-	-
Active employees	114	37
	<hr/>	<hr/>
Total = 151	114	37
	<hr/>	<hr/>

Funding Policies. As the measurement date and financial statement date are the same, there are no subsequent contributions to recognition in the following fiscal year.

Under this funding policy, GASB 75 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.5%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2021. The actuarial projection is performed to determine the adequacy of the contribution rate, to describe the current financial condition of OPEB and to analyze changes in conditions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information (initiated in 2008) provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

OPEB contributions are made by the General Fund and Road and Bridge Precinct Funds Nos. 1, 2, 3, and 4.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

Actuarial valuation/measurement dates	12/31/21
Actuarial Method	Individual entry age normal cost method - level percentage of projected salary
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Discount Rate	2.12% (-0.38% real rate of return plus 2.50% inflation)
Health Care Cost Trend	Level 4.50%
Effect of ACA	The excess coverage excise tax penalty of the Affordable Care Act has been postponed until the plan year beginning in 2022 and is not included in the projection of benefits in this valuation. This plan has medical costs under the limits in current law. Current legislative discussions include both repeal of the excise tax and
Mortality	RPH-2014 Total Table with Projection MP-2020
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates based the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
Disability	None assumed
Retirement Rates	See plan report
Retiree Contributions	Retiree pays 100% of the active employee contribution rate for the coverage elected.
Salary Scale	3.50%
Retirement Age	Members who are eligible for service retirement under TCDRS are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

Healthcare Cost Trend Rate	1% Decrease 3.5%	Current Discount Rate 4.5%	1% Increase 5.5%
	<hr/>	<hr/>	<hr/>
Total OPEB Liability	\$ 157,605	\$ 185,170	\$ 219,480
% Difference	-14.9%		18.5%
Discount Rate	1% Decrease 3.1%	Current Discount Rate 2.1%	1% Increase 1.1%
	<hr/>	<hr/>	<hr/>
Total OPEB Liability	\$ 166,487	\$ 185,170	\$ 205,806
% Difference	-10.1%		11.1%

G. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess insurance coverage. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements.

H. Lease obligations

Operating Leases. The County has entered into operating leases for copy machines for various offices which monthly payments are made by the general fund.

FY	Amount
<hr/>	<hr/>
2022	\$ 33,911
2023	33,912
2024	9,827
2026	354
	<hr/>
	\$ 78,004

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

I. Long-term liabilities

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are repaid by the debt service funds.

At December 31, 2021, the County had the following outstanding bonded debt:

Purpose	Original Amount	Year of Issue	Final Maturity	Annual Payment	Interest Rate	Balance 12/31/2021
GOVERNMENTAL ACTIVITIES DEBT						
Certificates of Obligation:						
Building restoration	\$ 2,750,000	2012	2031	\$ 200,630	2.000% - 2.875%	\$ 600,000
Refunding	\$ 4,640,000	2019	2031	\$ 200,630	2.230%	3,880,000
						<u>4,480,000</u>
Bond discount						(11,933)
Total Governmental Activites Debt						<u>\$ 4,468,067</u>

Annual debt service requirements to maturity for general debt are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	\$ 525,000	\$ 100,286	\$ 625,286
2023	535,000	88,736	623,736
2024	545,000	76,776	621,776
2025	555,000	64,367	619,367
2026	585,000	51,736	636,736
2027 - 2031	<u>1,735,000</u>	<u>88,196</u>	<u>1,823,196</u>
	<u>\$ 4,480,000</u>	<u>\$ 470,097</u>	<u>\$ 4,950,097</u>

For the year ended December 31, 2021, interest payments and paying agent fees totaling \$113,167 were made by the debt service fund.

Changes in long-term liabilities for the year ended December 31, 2021 are as follows:

	12/31/2020	Additions	Retirements	12/31/2021	Due in One Year
GOVERNMENTAL ACTIVITIES:					
Certificates of obligation	\$ 750,000	\$ -	\$ (150,000)	\$ 600,000	\$ 150,000
General obligation bonds	4,245,000	-	(365,000)	3,880,000	375,000
Bond discount	(13,126)	-	1,193	(11,933)	(1,193)
Capital lease obligation	-	-	-	-	-
Compensated absences payable	237,196	296,598	(295,068)	238,726	224,334
OPEB liability	162,879	22,291	-	185,170	-
Net pension liability	1,117,688	1,141,446	-	2,259,134	-
	<u>\$ 6,499,637</u>	<u>\$ 1,460,335</u>	<u>\$ (808,875)</u>	<u>\$ 7,151,097</u>	<u>\$ 748,141</u>

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

J. Fund balance

In government-wide statements, Net position is classified into three categories as follows:

1. *Net investment in capital assets* – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. *Restricted* – This component of net position consists of assets whose use is restricted by contributors, laws, or regulations of other governments, or by laws through constitutional provisions or enabling legislation.
3. *Unrestricted* – This component of net position consists of those assets that do not meet the definition of “restricted” or “net investment in capital assets.”

Governmental funds classify fund balances as follows:

1. *Nonspendable Fund Balances* – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.
2. *Restricted Fund Balance* – Amounts that can be spent only for specific purposes because of constraints imposed by external providers or imposed by constitutional provisions or enabling legislation.
3. *Committed Fund Balance* – Amounts that can only be used for specific purposes pursuant to constraints imposed by the Commissioners Court (the “Court”) by formal action through adoption of a resolution, unless the Court removes or changes the specified use by taking the same type of action used to commit the amounts.
4. *Assigned Fund Balance* – Amounts assigned to a specific purpose to which the Court has delegated authority to the County Auditor to determine the assigned amounts of each fund.
5. *Unassigned Fund Balance* – Amounts that are available for any purpose; these amounts can be reported only in the County’s General Fund or as deficits in other governmental funds.

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The County fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

	General Fund	Other Funds	Total
Fund Balances:			
Restricted for:			
Debt service	\$ -	\$ 151,628	\$ 151,628
Justice administration	-	614,325	614,325
Preservation	-	705,975	705,975
County administration facilities	-	2,461	2,461
Capital projects	-	174,903	174,903
Grants	-	11,192	11,192
Committed to:			
Airport operations	-	62,125	62,125
County administration facilities	-	-	-
Road & bridge maintenance	-	5,716,746	5,716,746
Preservation	-	4,858	4,858
Unassigned:	6,707,413	-	6,707,413
	<u>\$ 6,707,413</u>	<u>\$ 7,444,213</u>	<u>\$ 14,151,626</u>

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

K. Interfund transfers

The composition of interfund transfers for the current fiscal year is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ (70,000)
Nonmajor governmental funds	<u>200,654</u>	<u>(130,654)</u>
Total	<u>\$ 200,654</u>	<u>\$ (200,654)</u>

The General Fund transferred \$70,000 to the Security Fund to supplement fund resources used for courthouse security (bailiffs). Road and Bridge Precinct #1 transferred \$58,264 and Road & Bridge Precinct #4 transferred \$72,390 to Harvey Disaster Recovery Fund for bid overages for the flood and drainage projects.

L. Commitments and Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

From time to time, the County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of County's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

M. Subsequent Events

The COVID-19 pandemic that swept across the country in 2020 and continued all of 2021 has resulted in mandatory closure of many businesses resulting in layoffs of much of the workforce. The financial impact of those closures is not yet known but could potentially affect receipt of future revenue due to the significant economic impact on unemployment, and reduction of business activity. Revenue from various assessed taxes (property, sales, beverage), fines, fees, licenses, permits, and other revenues could be adversely affected.

N. Implementation of GASB Statement No. 84

The County implemented GASB Statement No. 84, Fiduciary Activities, for the year ended December 31, 2021. GASB 84 requires that Custodial Funds, previously referred to as Agency Funds, adopt the accrual basis of accounting. The County's fiduciary funds include only custodial funds. A Statement of Net Position presents assets, deferred outflows of assets, liabilities, deferred inflows of resources, and net position. Restricted Net Position includes amounts due beneficiaries when the government is compelled to distribute assets. A Statement of Changes in Net Position presents additions to and deductions from net position.

Implementation of GASB No. 84 requires a restatement of beginning Fiduciary Funds – Custodial Funds Net Position:

Net Position at January 1, 2020	\$ -
Implement GASB-84	<u>178,993</u>
Net position restated at January 1, 2020	<u>\$ 178,993</u>

COLORADO COUNTY, TEXAS*NOTES TO FINANCIAL STATEMENTS**Year Ended December 31, 2021***O. Prior Period Adjustment**

<u>Fund Name/Account Title</u>	<u>As Originally Reported December 31, 2020</u>	<u>Prior Period Adjustment Amount</u>	<u>As Revised December 31, 2020</u>
Road & Bridge Precinct Number 4			
Fund Balance	\$ 1,914,948	\$ (218,447)	\$ 1,696,501
Deferred revenue	(218,447)	218,447	-
Grant revenue	260,315	(218,447)	41,868
To correct prior year grant revenue			
HAVA CARES Act			
Fund Balance	\$ 160,144	\$ 105,989	266,133
Deferred revenue	-	(105,989)	(105,989)
To defer prior year unearned grant revenue			

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Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

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COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 1 of 6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 9,177,509	\$ 9,177,509	\$ 9,273,352	\$ 95,843
<i>Other taxes</i>	1,515,050	1,516,550	1,744,327	227,777
<i>Licenses and permits</i>	20,000	20,000	28,645	8,645
<i>Fines and forfeitures</i>	541,500	544,000	652,064	108,064
<i>Charges for services</i>	2,051,350	2,253,350	2,341,941	88,591
<i>Intergovernmental</i>	193,700	909,150	964,207	55,057
<i>Miscellaneous</i>	226,891	299,591	568,130	268,539
Total receipts	<u>13,726,000</u>	<u>14,720,150</u>	<u>15,572,666</u>	<u>852,516</u>
Disbursements:				
Current:				
General Administration				
County Judge				
<i>Personnel services</i>	202,450	202,450	201,968	482
<i>Supplies</i>	3,000	3,000	3,912	(912)
<i>Services and charges</i>	8,200	8,200	6,198	2,002
<i>Capital outlay</i>	2,500	2,500	2,210	290
Total County Judge	<u>216,150</u>	<u>216,150</u>	<u>214,288</u>	<u>1,862</u>
Commissioners' Court				
<i>Personnel services</i>	342,150	342,150	340,925	1,225
<i>Supplies</i>	75,000	75,000	62,081	12,919
<i>Services and charges</i>	816,150	816,150	700,779	115,371
Total Commissioners' Court	<u>1,233,300</u>	<u>1,233,300</u>	<u>1,103,785</u>	<u>129,515</u>
County Clerk				
<i>Personnel services</i>	334,275	334,275	311,227	23,048
<i>Supplies</i>	14,000	14,000	7,223	6,777
<i>Services and charges</i>	10,000	10,000	3,956	6,044
<i>Capital outlay</i>	5,000	5,000	995	4,005
Total County Clerk	<u>363,275</u>	<u>363,275</u>	<u>323,401</u>	<u>39,874</u>
Elections				
<i>Personnel services</i>	111,175	111,175	110,746	429
<i>Supplies</i>	13,000	13,000	10,658	2,342
<i>Services and charges</i>	40,000	40,000	30,261	9,739
<i>Capital outlay</i>	16,000	16,000	--	16,000
Total Elections	<u>180,175</u>	<u>180,175</u>	<u>151,665</u>	<u>28,510</u>
Veteran Service Officer				
<i>Personnel services</i>	21,135	21,135	21,135	--
<i>Supplies</i>	750	750	573	177
<i>Services and charges</i>	1,750	1,000	687	313
<i>Capital outlay</i>	--	750	742	8
Total Veteran Service Officer	<u>23,635</u>	<u>23,635</u>	<u>23,137</u>	<u>498</u>
Information Technology				
<i>Personnel services</i>	72,075	72,075	71,895	180
<i>Supplies</i>	4,000	4,000	4,023	(23)
<i>Services and charges</i>	148,000	148,000	104,122	43,878
<i>Capital outlay</i>	2,000	2,000	530	1,470
Total Information Technology	<u>226,075</u>	<u>226,075</u>	<u>180,570</u>	<u>45,505</u>

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 2 of 6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Nondepartmental				
<i>Personnel services</i>	\$ 188,940	\$ 188,940	\$ 22,544	\$ 166,396
<i>Supplies</i>	38,500	38,500	32,057	6,443
<i>Services and charges</i>	139,150	142,150	100,024	42,126
<i>Capital outlay</i>	100,000	722,500	--	722,500
Total Nondepartmental	466,590	1,092,090	154,625	937,465
Total General Administration	2,709,200	3,334,700	2,151,471	1,183,229
Financial Administration				
County Auditor				
<i>Personnel services</i>	216,770	216,770	214,131	2,639
<i>Supplies</i>	3,250	2,650	1,837	813
<i>Services and charges</i>	5,100	5,100	4,519	581
<i>Capital outlay</i>	2,000	2,600	2,561	39
Total County Auditor	227,120	227,120	223,048	4,072
County Treasurer				
<i>Personnel services</i>	77,965	77,965	77,652	313
<i>Supplies</i>	2,500	2,500	1,816	684
<i>Services and charges</i>	4,000	4,000	1,544	2,456
<i>Capital outlay</i>	1,000	1,000	--	1,000
Total County Treasurer	85,465	85,465	81,012	4,453
Tax Assessor - Collector				
<i>Personnel services</i>	242,750	242,750	245,979	(3,229)
<i>Supplies</i>	4,250	5,000	4,275	725
<i>Services and charges</i>	4,500	6,750	5,393	1,357
<i>Capital outlay</i>	2,500	2,500	--	2,500
Total Tax Assessor - Collector	254,000	257,000	255,647	1,353
Total Financial Administration	566,585	569,585	559,707	9,878
Judicial				
County Court				
<i>Services and charges</i>	32,000	32,000	19,926	12,074
Total County Court	32,000	32,000	19,926	12,074
Public Defender				
<i>Personnel services</i>	192,000	192,000	191,002	998
<i>Supplies</i>	3,000	2,750	879	1,871
<i>Services and charges</i>	8,000	8,250	6,114	2,136
<i>Capital outlay</i>	1,000	1,000	770	230
Total Public Defender	204,000	204,000	198,765	5,235
25th Judicial District				
<i>Supplies</i>	500	500	--	500
<i>Services and charges</i>	26,600	26,600	23,186	3,414
Total 25th Judicial District	27,100	27,100	23,186	3,914

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 3 of 6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
2nd 25th Judicial District				
<i>Supplies</i>	\$ 500	\$ 500	\$ --	\$ 500
<i>Services and charges</i>	26,600	26,600	22,526	4,074
Total 2nd 25th Judicial District	27,100	27,100	22,526	4,574
District Court				
<i>Services and charges</i>	86,000	86,000	53,695	32,305
Total District Court	86,000	86,000	53,695	32,305
District Clerk				
<i>Personnel services</i>	202,450	202,450	201,756	694
<i>Supplies</i>	7,000	7,000	4,805	2,195
<i>Services and charges</i>	6,750	6,750	5,841	909
<i>Capital outlay</i>	5,000	5,000	1,631	3,369
Total District Clerk	221,200	221,200	214,033	7,167
Justice of the Peace Number 1				
<i>Personnel services</i>	165,525	165,525	155,073	10,452
<i>Supplies</i>	4,000	4,000	3,421	579
<i>Services and charges</i>	8,750	8,750	4,982	3,768
<i>Capital outlay</i>	2,000	2,000	2,465	(465)
Total Justice of the Peace Number 1	180,275	180,275	165,941	14,334
Justice of the Peace Number 2				
<i>Personnel services</i>	156,920	156,920	154,704	2,216
<i>Supplies</i>	4,000	4,000	2,416	1,584
<i>Services and charges</i>	13,000	13,000	6,746	6,254
<i>Capital outlay</i>	2,000	2,000	--	2,000
Total Justice of the Peace Number 2	175,920	175,920	163,866	12,054
Justice of the Peace Number 3				
<i>Personnel services</i>	159,650	159,650	158,170	1,480
<i>Supplies</i>	5,500	6,500	6,064	436
<i>Services and charges</i>	7,500	6,500	2,500	4,000
<i>Capital outlay</i>	3,000	3,000	2,380	620
Total Justice of the Peace Number 3	175,650	175,650	169,114	6,536
Justice of the Peace Number 4				
<i>Personnel services</i>	138,450	138,450	127,379	11,071
<i>Supplies</i>	3,500	3,500	3,014	486
<i>Services and charges</i>	15,000	15,000	10,877	4,123
<i>Capital outlay</i>	2,000	2,000	--	2,000
Total Justice of the Peace Number 4	158,950	158,950	141,270	17,680
County Attorney				
<i>Personnel services</i>	472,410	472,410	423,263	49,147
<i>Services and charges</i>	28,500	28,500	25,982	2,518
<i>Capital outlay</i>	2,400	2,400	--	2,400
Total County Attorney	503,310	503,310	449,245	54,065
Total Judicial	1,791,505	1,791,505	1,621,567	169,938

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 4 of 6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety				
Emergency Management				
Personnel services	\$ 87,215	\$ 87,215	\$ 86,180	\$ 1,035
Supplies	3,000	3,000	1,545	1,455
Services and charges	39,750	100,950	94,288	6,662
Capital outlay	20,000	20,000	16,000	4,000
Other	40,000	15,000	--	15,000
Total Emergency Management	<u>189,965</u>	<u>226,165</u>	<u>198,013</u>	<u>28,152</u>
EMS Director/Ambulance				
Personnel services	1,934,225	2,032,225	2,042,168	(9,943)
Supplies	177,500	177,500	149,051	28,449
Services and charges	197,000	233,000	197,669	35,331
Capital outlay	260,000	353,000	61,447	291,553
Total EMS Director/Ambulance	<u>2,568,725</u>	<u>2,795,725</u>	<u>2,450,335</u>	<u>345,390</u>
Constables				
Personnel services	135,400	135,400	133,032	2,368
Services and charges	17,100	17,100	6,286	10,814
Total Constables	<u>152,500</u>	<u>152,500</u>	<u>139,318</u>	<u>13,182</u>
911 Rural Addressing				
Personnel services	109,170	109,170	102,432	6,738
Supplies	5,000	5,000	3,789	1,211
Services and charges	27,250	27,250	11,495	15,755
Capital outlay	12,500	12,500	1,886	10,614
Total 911 Rural Addressing	<u>153,920</u>	<u>153,920</u>	<u>119,602</u>	<u>34,318</u>
County Sheriff				
Personnel services	2,287,100	2,287,100	2,072,639	214,461
Supplies	126,000	126,000	123,350	2,650
Services and charges	263,500	269,000	217,361	51,639
Capital outlay	279,000	299,000	267,881	31,119
Total County Sheriff	<u>2,955,600</u>	<u>2,981,100</u>	<u>2,681,231</u>	<u>299,869</u>
Operation of Jail				
Personnel services	1,367,200	1,367,200	1,239,668	127,532
Supplies	191,500	191,500	152,751	38,749
Services and charges	445,500	448,500	388,130	60,370
Capital outlay	5,000	5,000	4,195	805
Total Operation of Jail	<u>2,009,200</u>	<u>2,012,200</u>	<u>1,784,744</u>	<u>227,456</u>
Correction - Probation Juvenile				
Personnel services	13,888	13,888	13,877	11
Services and charges	157,052	182,052	177,202	4,850
Total Correction - Probation Juvenile	<u>170,940</u>	<u>195,940</u>	<u>191,079</u>	<u>4,861</u>

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 5 of 6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Department of Public Safety				
Personnel services	\$ 51,370	\$ 51,370	\$ 50,573	\$ 797
Supplies	1,200	1,200	107	1,093
Services and charges	2,500	2,500	2,203	297
Total Department of Public Safety	<u>55,070</u>	<u>55,070</u>	<u>52,883</u>	<u>2,187</u>
Total Public Safety	<u>8,255,920</u>	<u>8,572,620</u>	<u>7,617,205</u>	<u>955,415</u>
Public Facilities				
Courthouse Building				
Personnel services	243,615	243,615	191,366	52,249
Supplies	48,000	48,000	30,950	17,050
Services and charges	293,250	346,750	276,630	70,120
Capital outlay	10,000	10,000	--	10,000
Total Courthouse Building	<u>594,865</u>	<u>648,365</u>	<u>498,946</u>	<u>149,419</u>
HGAC Solid Waste Grant				
Services and charges	--	68,450	66,708	1,742
Total HGAC Solid Waste Grant	<u>--</u>	<u>68,450</u>	<u>66,708</u>	<u>1,742</u>
Total Public Facilities	<u>594,865</u>	<u>716,815</u>	<u>565,654</u>	<u>151,161</u>
Conservation				
Agriculture Extension Service				
Personnel services	143,875	143,875	87,376	56,499
Supplies	6,500	6,500	3,900	2,600
Services and charges	25,150	25,150	14,677	10,473
Capital outlay	2,000	2,000	749	1,251
Total Agriculture Extension Service	<u>177,525</u>	<u>177,525</u>	<u>106,702</u>	<u>70,823</u>
Total Conservation	<u>177,525</u>	<u>177,525</u>	<u>106,702</u>	<u>70,823</u>
Health and Welfare				
Septic System - Flood Plain				
Personnel services	32,025	32,025	32,049	(24)
Supplies	1,400	1,400	1,275	125
Services and charges	13,250	13,250	2,384	10,866
Capital outlay	2,000	2,000	--	2,000
Total Septic System - Flood Plain	<u>48,675</u>	<u>48,675</u>	<u>35,708</u>	<u>12,967</u>
Mental Health and Alcohol				
Services and charges	19,180	19,180	15,386	3,794
Total Mental Health and Alcohol	<u>19,180</u>	<u>19,180</u>	<u>15,386</u>	<u>3,794</u>
Contract Services				
Services and charges	143,880	145,880	162,136	(16,256)
Other	26,000	26,000	23,500	2,500
Total Contract Services	<u>169,880</u>	<u>171,880</u>	<u>185,636</u>	<u>(13,756)</u>

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE -
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1
Page 6 of 6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Indigent Health Care				
<i>Personnel services</i>	\$ 19,015	\$ 19,015	\$ 18,785	\$ 230
<i>Supplies</i>	750	750	634	116
<i>Services and charges</i>	351,500	351,500	99,466	252,034
<i>Capital outlay</i>	1,000	1,000	--	1,000
Total Indigent Health Care	<u>372,265</u>	<u>372,265</u>	<u>118,885</u>	<u>253,380</u>
Parks and Recreation				
<i>Services and charges</i>	5,000	5,000	2,342	2,658
Total Parks and Recreation	<u>5,000</u>	<u>5,000</u>	<u>2,342</u>	<u>2,658</u>
Total Health and Welfare	<u>615,000</u>	<u>617,000</u>	<u>357,957</u>	<u>259,043</u>
Total disbursements	<u>14,710,600</u>	<u>15,779,750</u>	<u>12,980,263</u>	<u>2,799,487</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(984,600)</u>	<u>(1,059,600)</u>	<u>2,592,403</u>	<u>3,652,003</u>
Other financing sources (uses):				
<i>Transfers out</i>	<u>(70,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(70,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>--</u>
Net change in cash	(1,054,600)	(1,129,600)	2,522,403	3,652,003
Cash, January 1	<u>3,940,624</u>	<u>3,940,624</u>	<u>3,940,624</u>	<u>--</u>
Cash, December 31	<u>\$ 2,886,024</u>	<u>\$ 2,811,024</u>	<u>\$ 6,463,027</u>	<u>\$ 3,652,003</u>

COLORADO COUNTY, TEXAS

SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS COLORADO COUNTY PENSION PLAN LAST TEN PLAN YEARS *

	Plan Year					Plan Year				
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total pension liability:										
Service cost	\$ 892,782	\$ 875,414	843,015	\$ 853,142	\$ 836,962	\$ 773,517	\$ 761,630	--	\$ --	\$ --
Interest	2,676,791	2,477,862	2,320,499	2,170,299	1,979,662	1,840,828	1,710,490	--	--	--
Changes of benefit terms	--	151,471	--	--	--	67,051	--	--	--	--
Differences between expected and actual experience	244,044	55,941	(184,870)	(304,240)	(5,710)	(321,956)	(378,403)	--	--	--
Changes of assumptions	2,049,694	--	--	140,390	--	259,033	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,147,271)	(1,097,968)	(1,039,762)	(952,208)	(850,145)	(704,126)	(598,521)	--	--	--
Net change in total pension liability	4,716,040	2,462,720	1,938,882	1,907,383	1,960,769	1,914,347	1,495,196	--	--	--
Total pension liability - beginning	32,716,488	30,253,768	28,314,886	26,407,503	24,446,734	22,532,387	21,037,191	--	--	--
Total pension liability - ending (a)	\$ 37,432,528	\$ 32,716,488	30,253,768	\$ 28,314,886	\$ 26,407,503	\$ 24,446,734	\$ 22,532,387	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 928,353	\$ 906,348	857,019	\$ 823,098	\$ 774,297	\$ 743,592	\$ 697,017	--	\$ --	\$ --
Contributions - employee	541,545	528,707	499,932	480,145	451,679	432,322	402,904	--	--	--
Net investment income	3,265,027	4,410,498	(500,431)	3,407,625	1,574,645	(144,583)	1,312,625	--	--	--
Benefit payments, including refunds of employee contributions	(1,147,271)	(1,097,968)	(1,039,762)	(952,208)	(850,145)	(704,127)	(598,521)	--	--	--
Administrative expense	(25,737)	(24,079)	(21,574)	(17,990)	(17,101)	(15,190)	(15,490)	--	--	--
Other	12,678	15,943	12,166	4,535	141,090	(14,178)	(116,887)	--	--	--
Net change in plan fiduciary net position	3,574,595	4,739,449	(192,650)	3,745,205	2,074,465	297,836	1,681,648	--	--	--
Plan fiduciary net position - beginning	31,598,799	26,859,350	27,052,000	23,306,795	21,232,330	20,934,494	19,252,846	--	--	--
Plan fiduciary net position - ending (b)	\$ 35,173,394	\$ 31,598,799	26,859,350	\$ 27,052,000	\$ 23,306,795	\$ 21,232,330	\$ 20,934,494	\$ --	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ 2,259,134	\$ 1,117,689	3,394,418	\$ 1,262,886	\$ 3,100,708	\$ 3,214,404	\$ 1,597,893	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	93.96%	96.58%	88.78%	95.54%	88.26%	86.85%	92.91%	N/A	N/A	N/A
Covered payroll	\$ 7,736,362	\$ 7,552,964	7,141,886	\$ 6,859,208	\$ 6,452,554	\$ 6,176,023	\$ 5,755,766	--	\$ --	\$ --
County's net pension liability as a percentage of covered payroll	29.20%	14.80%	47.53%	18.41%	48.05%	52.05%	27.76%	N/A	N/A	N/A

Notes to Schedule:

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

COLORADO COUNTY, TEXAS
 SCHEDULE OF COUNTY CONTRIBUTIONS
 COLORADO COUNTY PENSION PLAN
 LAST TEN FISCAL YEARS

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 857,514	\$ 849,453	\$ 824,028	\$ 812,747	\$ 790,181	\$ 766,563	\$ 743,592	\$ 697,017	\$ 686,155	\$ 586,614
Contributions in relation to the actuarially determined contribution	937,174	928,353	906,507	857,019	823,098	774,297	743,592	697,017	686,155	586,614
Contribution deficiency (excess)	\$ (79,660)	\$ (78,900)	\$ (82,479)	\$ (44,272)	\$ (32,917)	\$ (7,734)	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 7,809,778	\$ 7,736,362	\$ 7,552,964	\$ 7,141,886	\$ 6,859,208	\$ 6,452,554	\$ 6,176,023	\$ 5,755,766	\$ 5,722,796	\$ 5,555,102
Contributions as a percentage of covered payroll	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.1%	12.0%	10.6%

Notes to Schedule

Valuation date: 12/31/20

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	13.4 years (based on contribution rate calculated in 12/31/19 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.500%
Salary increases	Varies by age and service. 4.6% average over career including inflation
Investment rate of return	7.5%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected; 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions; 2016: Employer contributions reflect that a 30% CPI COLA was adopted; 2017: New annuity purchase rates were reflected for benefits earned after 2017; 2018: No changes in plan provisions; 2019: No changes in plan provisions.

COLORADO COUNTY, TEXAS
*SCHEDULE OF CHANGES IN THE COUNTY'S
 TOTAL OPEB LIABILITY AND RELATED RATIOS
 COLORADO COUNTY RETIREE HEALTH CARE PLAN
 LAST TEN FISCAL YEARS **

	Fiscal Year Ende					Fiscal Year Ended				
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB liability:										
Service cost	\$ 18,447	\$ 14,978	\$ 14,978	\$ 14,388	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	3,844	7,477	6,003	5,767	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	--	(18,828)	--	--	--	--	--	--	--	--
Changes of assumptions or other inputs	--	(8,148)	--	--	--	--	--	--	--	--
Benefit payments	--	--	--	--	--	--	--	--	--	--
Net change in total OPEB liability	22,291	(4,521)	20,981	20,155	--	--	--	--	--	--
Total OPEB liability - beginning	162,879	167,400	146,419	126,264	--	--	--	--	--	--
Total OPEB liability - ending	\$ 185,170	\$ 162,879	\$ 167,400	\$ 146,419	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 6,199,266	\$ 6,199,266	\$ 5,857,109	\$ 5,857,109	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered-employee payroll	2.99%	2.63%	2.86%	2.50%	--	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2021

There were no changes of assumptions in 2021 The following are the discount rates used in each period.

2021	4.50%
2020	4.50%
2020	4.50%
2020	4.50%
2020	4.50%
2020	4.50%
2020	4.50%
2020	4.50%
2020	4.50%
2020	4.50%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

COLORADO COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2021

1. *Budget/GAAP reconciliation*

The following is a reconciliation of budget basis (cash) to GAAP basis for the General Fund, Budgeted Special Revenue Funds, and Debt Service Fund:

	General Fund	Budgeted Special Revenue Funds	Debt Service Fund
	<u> </u>	<u> </u>	<u> </u>
Change in net unrestricted cash and investments			
- Budget Basis	\$ 2,432,125	\$ 417,288	\$ 5,074
Adjustments to GAAP basis			
Revenue recognition differences	(584,144)	(168,368)	(11)
Expenditure recognition differences	(30,237)	(81,116)	-
Other sources and uses	-	24,000	-
	<u> </u>	<u> </u>	<u> </u>
Net change in fund balance - GAAP Basis	<u>\$ 1,817,744</u>	<u>\$ 191,804</u>	<u>\$ 5,063</u>

Combining Statement and Budget Comparisons as Other Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board and considered a part of the basic financial statements but are presented for purposes of additional analysis.

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SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.

County Attorney Forfeiture Fund – This fund is used to account for forfeitures awarded as part of Article 59.06 of the Code of Criminal Procedure and may be expended solely for expenses of office.

Records Preservation Fund – This fund is used to account for the records management and preservation fee received by the County Clerk. Funds generated from this fee may only be used for special records preservation and automation projects.

Airport Fund – This fund is used to account for the County's revenues (user fees and fuel commissions) and expenditures related to the maintenance of the Robert R. Wells, Jr. Airport.

Sheriff Forfeiture Fund – This fund is used to account for forfeitures awarded as part of Article 59.06 of the Texas Code of Criminal Procedure and may be expended solely for law enforcement purposes.

American Rescue Plan – This fund is used to account federal source revenue used to replace county revenue lost due to COVID-19 Public Health Emergency.

Rock Island Water Improvement Project Fund – This fund is used to account for federal source revenues used to construct a 50,000 gallon elevated water storage tank.

Road and Bridge Precinct Number 1 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #1.

Road and Bridge Precinct Number 2 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #2.

Road and Bridge Precinct Number 3 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #3.

Road and Bridge Precinct Number 4 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #4.

Harvey Disaster Recovery – This fund is used to account federal source revenues used for drainage and road improvements in unincorporated areas of the county related to Hurricane Harvey declared events.

Elections Services Contract – This fund is used to account for revenues and expenses related to the costs and expenses to conduct and supervise a political subdivision's election.

HAVA Cares Act Fund – This fund is used to account federal source revenue used to improve the administration of elections for Federal office including to enhance election technology and make election security improvements.

LEOSE - This fund is used to account for revenues and expenditures related to the continuing education of persons licensed under Chapter 1701, Occupations Code.

Security Fund – This fund is used to account for revenues and expenditures related to improving and maintaining courtroom and general courthouse security.

Law Library Fund – This fund is used to account for revenues and expenditures related to the maintenance of a library for use by members of the Texas Bar Association

Justice Court Technology – This fund is used to account for revenues and expenditures related to the purchase and maintenance of technology enhancements for justice courts.

County and District Court Technology Fund - This fund is used to account for revenues and expenditures related to the purchase and maintenance of technology enhancements for county and district courts.

Historical Commission Fund – This fund is used to account for programs conducted to preserve the historical heritage of the County.

Hot Check Fund – This fund is used to account for "hot check" fees received by the County Attorney and County Clerk.

County Attorney Salary Supplement – This fund is used to account for state source revenues use to supplement salaries and other expenditures of the County Attorney's office.

DEBT SERVICE FUND

Debt Service Fund – This fund is used to account for and report financial resources that are restricted to expenditures for principal and interest.

CAPITAL PROJECTS FUND

Capital Projects Fund – This fund is used to account for revenues and expenditures related to the acquisition and/or restoration of public facilities and infrastructure improvements.

FIDUCIARY FUNDS

CUSTODIAL FUNDS

County Clerk - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

District Clerk - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Justice of the Peace #2 – This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Justice of the Peace #4 – This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Sheriff - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

County Attorney – This fund is used to account for revenues and expenditures related to the collection of returned checks given to various county businesses.

Tax Collector - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

County Attorney Seizure Fund – This fund is used to account for seizures pending final judgment rendered concerning contraband seized as part of Article 59.06 of the Texas Code of Criminal Procedure.

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COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

EXHIBIT C-1

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets:				
<i>Cash</i>	\$ 9,143,923	\$ 149,989	\$ 174,903	\$ 9,468,815
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	2,997,146	487,458	--	3,484,604
<i>Accounts</i>	4,396	635	--	5,031
<i>Fines</i>	65,493	--	--	65,493
<i>Due from other governments</i>	1,081,320	--	--	1,081,320
Restricted assets:				
<i>Cash</i>	433,878	69,549	--	503,427
<i>Due from other governments</i>	663,835	97,800	--	761,635
Total Assets	<u>\$ 14,389,991</u>	<u>\$ 805,431</u>	<u>\$ 174,903</u>	<u>\$ 15,370,325</u>
Liabilities:				
<i>Accounts payable</i>	\$ 924,428	\$ --	\$ --	\$ 924,428
Total Liabilities	<u>924,428</u>	<u>--</u>	<u>--</u>	<u>924,428</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	6,347,881	653,803	--	7,001,684
Total Deferred Inflows of Resources	<u>6,347,881</u>	<u>653,803</u>	<u>--</u>	<u>7,001,684</u>
Fund Balances:				
<i>Restricted</i>	1,333,953	151,628	174,903	1,660,484
<i>Committed</i>	5,783,729	--	--	5,783,729
Total Fund Balances	<u>7,117,682</u>	<u>151,628</u>	<u>174,903</u>	<u>7,444,213</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 14,389,991</u>	<u>\$ 805,431</u>	<u>\$ 174,903</u>	<u>\$ 15,370,325</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 3,305,998	\$ 627,561	\$ --	\$ 3,933,559
<i>Licenses and permits</i>	771,613	--	--	771,613
<i>Fines and forfeitures</i>	9,836	--	--	9,836
<i>Charges for services</i>	286,736	--	--	286,736
<i>Intergovernmental</i>	1,465,304	--	--	1,465,304
<i>Miscellaneous</i>	180,171	5,669	2,341	188,181
Total revenues	<u>6,019,658</u>	<u>633,230</u>	<u>2,341</u>	<u>6,655,229</u>
Expenditures:				
Current:				
<i>General administration</i>	257,378	--	--	257,378
<i>Judicial</i>	41,572	--	--	41,572
<i>Public safety</i>	78,708	--	--	78,708
<i>Public facilities</i>	1,398,045	--	--	1,398,045
<i>Public transportation</i>	3,864,240	--	--	3,864,240
Debt service:				
<i>Principal and interest</i>	--	628,167	--	628,167
Total expenditures	<u>5,639,943</u>	<u>628,167</u>	<u>--</u>	<u>6,268,110</u>
Excess (deficiency) of revenues over (under) expenditures	379,715	5,063	2,341	387,119
Other financing sources (uses):				
<i>Transfers in</i>	200,654	--	--	200,654
<i>Transfers out</i>	(130,654)	--	--	(130,654)
<i>Gain/(loss) from disposal of capital assets</i>	24,000	--	--	24,000
Total other financing sources (uses)	<u>94,000</u>	<u>--</u>	<u>--</u>	<u>94,000</u>
Net change in fund balance	473,715	5,063	2,341	481,119
Fund balances, January 1	6,968,402	146,565	172,562	7,287,529
Prior period adjustment	(324,436)	--	--	(324,436)
Fund balances, December 31	<u>\$ 7,117,681</u>	<u>\$ 151,628</u>	<u>\$ 174,903</u>	<u>\$ 7,444,212</u>

COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	County Attorney Forfeiture	Records Preservation	Airport	Sheriff Forfeiture
Assets:				
<i>Cash</i>	\$ 299,667	\$ 705,975	\$ 65,754	\$ 56,380
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts</i>	--	--	1,175	--
<i>Fines</i>	--	20,528	--	--
<i>Due from other governments</i>	--	--	--	--
Restricted assets:				
<i>Cash</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
 Total Assets	 <u>\$ 299,667</u>	 <u>\$ 726,503</u>	 <u>\$ 66,929</u>	 <u>\$ 56,380</u>
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 4,804	\$ --
Total Liabilities	<u>--</u>	<u>--</u>	<u>4,804</u>	<u>--</u>
 Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	20,528	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>20,528</u>	<u>--</u>	<u>--</u>
 Fund Balances:				
<i>Restricted</i>	299,667	705,975	--	56,380
<i>Committed</i>	--	--	62,125	--
Total Fund Balances	<u>299,667</u>	<u>705,975</u>	<u>62,125</u>	<u>56,380</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 299,667</u>	<u>\$ 726,503</u>	<u>\$ 66,929</u>	<u>\$ 56,380</u>

American Rescue Plan	Road & Bridge Precinct Number 1	Road & Bridge Precinct Number 2	Road & Bridge Precinct Number 3	Road & Bridge Precinct Number 4
\$ 2,098,574	\$ 1,383,313	\$ 760,358	\$ 1,593,659	\$ 1,808,206
--	748,987	756,779	870,971	620,409
--	806	813	937	665
--	--	--	--	--
--	--	165,657	--	--
--	108,431	109,559	126,072	89,816
--	165,888	167,614	192,923	137,410
<u>\$ 2,098,574</u>	<u>\$ 2,407,425</u>	<u>\$ 1,960,780</u>	<u>\$ 2,784,562</u>	<u>\$ 2,656,506</u>
\$ --	\$ 330	\$ 886	\$ 1,059	\$ 1,235
--	330	886	1,059	1,235
<u>2,087,382</u>	<u>1,021,845</u>	<u>1,032,478</u>	<u>1,188,266</u>	<u>846,428</u>
<u>2,087,382</u>	<u>1,021,845</u>	<u>1,032,478</u>	<u>1,188,266</u>	<u>846,428</u>
11,192	--	--	--	--
--	1,385,250	927,416	1,595,237	1,808,843
<u>11,192</u>	<u>1,385,250</u>	<u>927,416</u>	<u>1,595,237</u>	<u>1,808,843</u>
<u>\$ 2,098,574</u>	<u>\$ 2,407,425</u>	<u>\$ 1,960,780</u>	<u>\$ 2,784,562</u>	<u>\$ 2,656,506</u>

COLORADO COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2021

	Harvey Disaster Recovery	Election Services Contract	HAVA Cares Act	LEOSE
Assets:				
<i>Cash</i>	\$ --	\$ 22,975	\$ 107,584	\$ 2,461
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Due from other governments</i>	915,663	--	--	--
Restricted assets:				
<i>Cash</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
 Total Assets	 <u>\$ 915,663</u>	 <u>\$ 22,975</u>	 <u>\$ 107,584</u>	 <u>\$ 2,461</u>
 Liabilities:				
<i>Accounts payable</i>	\$ 915,663	\$ 221	\$ --	\$ --
Total Liabilities	<u>915,663</u>	<u>221</u>	<u>--</u>	<u>--</u>
 Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	--	105,989	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>105,989</u>	<u>--</u>
 Fund Balances:				
<i>Restricted</i>	--	22,754	1,595	2,461
<i>Committed</i>	--	--	--	--
Total Fund Balances	<u>--</u>	<u>22,754</u>	<u>1,595</u>	<u>2,461</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 915,663</u>	<u>\$ 22,975</u>	<u>\$ 107,584</u>	<u>\$ 2,461</u>

<u>Security</u>	<u>Law Library</u>	<u>Justice Court Technology</u>	<u>County and District Court Technology</u>	<u>Historical Commission</u>
\$ 39,640	\$ 129,694	\$ 11,956	\$ 31,372	\$ 4,858
--	--	--	--	--
--	--	--	--	--
20,064	7,860	17,041	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 59,704</u>	<u>\$ 137,554</u>	<u>\$ 28,997</u>	<u>\$ 31,372</u>	<u>\$ 4,858</u>
\$ 230	\$ --	\$ --	\$ --	\$ --
<u>230</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
20,064	7,860	17,041	--	--
<u>20,064</u>	<u>7,860</u>	<u>17,041</u>	<u>--</u>	<u>--</u>
39,410	129,694	11,956	31,372	--
--	--	--	--	4,858
<u>39,410</u>	<u>129,694</u>	<u>11,956</u>	<u>31,372</u>	<u>4,858</u>
<u>\$ 59,704</u>	<u>\$ 137,554</u>	<u>\$ 28,997</u>	<u>\$ 31,372</u>	<u>\$ 4,858</u>

COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	<u>Hot Check</u>	<u>County Attorney Salary Supplement</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u>
Assets:			
<i>Cash</i>	\$ 13,538	\$ 7,959	\$ 9,143,923
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	2,997,146
<i>Accounts</i>	--	--	4,396
<i>Fines</i>	--	--	65,493
<i>Due from other governments</i>	--	--	1,081,320
Restricted assets:			
<i>Cash</i>	--	--	433,878
<i>Due from other governments</i>	--	--	663,835
Total Assets	<u>\$ 13,538</u>	<u>\$ 7,959</u>	<u>\$ 14,389,991</u>
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ 924,428
Total Liabilities	<u>--</u>	<u>--</u>	<u>924,428</u>
Deferred Inflows of Resources			
<i>Deferred revenue</i>	--	--	6,347,881
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>6,347,881</u>
Fund Balances:			
<i>Restricted</i>	13,538	7,959	1,333,953
<i>Committed</i>	--	--	5,783,729
Total Fund Balances	<u>13,538</u>	<u>7,959</u>	<u>7,117,682</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,538</u>	<u>\$ 7,959</u>	<u>\$ 14,389,991</u>

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COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	County Attorney Forfeiture	Records Preservation	Airport	Sheriff Forfeiture
Revenues:				
<i>Ad valorem taxes, penalty and interest</i>	\$ --	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--	--
<i>Fines and forfeitures</i>	--	--	--	--
<i>Charges for services</i>	--	134,541	101,538	--
<i>Intergovernmental</i>	--	--	4,341	--
<i>Miscellaneous</i>	3,949	10,034	761	778
Total revenues	<u>3,949</u>	<u>144,575</u>	<u>106,640</u>	<u>778</u>
Expenditures:				
Current:				
<i>General administration</i>	--	243,362	--	--
<i>Judicial</i>	6,279	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	5,223
<i>Public transportation</i>	--	--	79,695	--
Total expenditures	<u>6,279</u>	<u>243,362</u>	<u>79,695</u>	<u>5,223</u>
Excess (deficiency) of revenues over (under) expenditures	(2,330)	(98,787)	26,945	(4,445)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Gain/(loss) on disposal of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(2,330)	(98,787)	26,945	(4,445)
Fund balances, January 1	301,997	804,762	35,180	60,825
Prior period adjustment	--	--	--	--
Fund balances, December 31	<u>\$ 299,667</u>	<u>\$ 705,975</u>	<u>\$ 62,125</u>	<u>\$ 56,380</u>

American Rescue Plan	Road & Bridge Precinct Number 1	Road & Bridge Precinct Number 2	Road & Bridge Precinct Number 3	Road & Bridge Precinct Number 4
\$ --	\$ 826,181	\$ 834,742	\$ 960,772	\$ 684,303
--	192,701	194,806	224,085	159,621
--	--	--	--	--
--	2,650	146,018	2,866	5,737
<u>11,192</u>	<u>74,706</u>	<u>20,097</u>	<u>27,093</u>	<u>28,427</u>
<u>11,192</u>	<u>1,096,238</u>	<u>1,195,663</u>	<u>1,214,816</u>	<u>878,088</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>1,022,596</u>	<u>1,028,924</u>	<u>1,039,668</u>	<u>693,357</u>
<u>--</u>	<u>1,022,596</u>	<u>1,028,924</u>	<u>1,039,668</u>	<u>693,357</u>
11,192	73,642	166,739	175,148	184,731
--	--	--	--	--
--	(58,264)	--	--	(72,389)
<u>--</u>	<u>--</u>	<u>--</u>	<u>24,000</u>	<u>--</u>
<u>--</u>	<u>(58,264)</u>	<u>--</u>	<u>24,000</u>	<u>(72,389)</u>
11,192	15,378	166,739	199,148	112,342
--	1,369,872	760,677	1,396,089	1,914,948
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(218,447)</u>
<u>\$ 11,192</u>	<u>\$ 1,385,250</u>	<u>\$ 927,416</u>	<u>\$ 1,595,237</u>	<u>\$ 1,808,843</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Harvey Disaster Recovery	Election Services Contract	HAVA Cares Act	LEOSE
Revenues:				
<i>Ad valorem taxes, penalty and interest</i>	\$ --	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--	--
<i>Fines and forfeitures</i>	--	--	--	--
<i>Charges for services</i>	--	10,862	--	--
<i>Intergovernmental</i>	1,262,168	8,249	--	5,775
<i>Miscellaneous</i>	--	181	1,440	76
Total revenues	<u>1,262,168</u>	<u>19,292</u>	<u>1,440</u>	<u>5,851</u>
Expenditures:				
Current:				
<i>General administration</i>	--	7,775	--	--
<i>Judicial</i>	--	--	--	--
<i>Public safety</i>	--	--	--	7,700
<i>Public facilities</i>	1,392,822	--	--	--
<i>Public transportation</i>	--	--	--	--
Total expenditures	<u>1,392,822</u>	<u>7,775</u>	<u>--</u>	<u>7,700</u>
Excess (deficiency) of revenues over (under) expenditures	(130,654)	11,517	1,440	(1,849)
Other financing sources (uses):				
<i>Transfers in</i>	130,654	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Gain/(loss) on disposal of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>130,654</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	11,517	1,440	(1,849)
Fund balances, January 1	--	11,237	106,144	4,310
Prior period adjustment	--	--	(105,989)	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ 22,754</u>	<u>\$ 1,595</u>	<u>\$ 2,461</u>

<u>Security</u>	<u>Law Library</u>	<u>Justice Court Technology</u>	<u>County and District Court Technology</u>	<u>Historical Commission</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	9,836	--	--
22,421	13,595	--	3,779	--
--	--	--	--	--
215	--	150	464	608
<u>22,636</u>	<u>13,595</u>	<u>9,986</u>	<u>4,243</u>	<u>608</u>
--	--	--	6,241	--
--	676	7,400	--	--
71,008	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>71,008</u>	<u>676</u>	<u>7,400</u>	<u>6,241</u>	<u>--</u>
(48,372)	12,919	2,586	(1,998)	608
70,000	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>70,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
21,628	12,919	2,586	(1,998)	608
17,782	116,775	9,370	33,370	4,250
--	--	--	--	--
<u>\$ 39,410</u>	<u>\$ 129,694</u>	<u>\$ 11,956</u>	<u>\$ 31,372</u>	<u>\$ 4,858</u>

COLORADO COUNTY, TEXAS
*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES*
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Hot Check	County Attorney Salary Supplement	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
<i>Ad valorem taxes, penalty and interest</i>	\$ --	\$ --	\$ 3,305,998
<i>Licenses and permits</i>	400	--	771,613
<i>Fines and forfeitures</i>	--	--	9,836
<i>Charges for services</i>	--	--	286,736
<i>Intergovernmental</i>	--	27,500	1,465,304
<i>Miscellaneous</i>	--	--	180,171
Total revenues	<u>400</u>	<u>27,500</u>	<u>6,019,659</u>
Expenditures:			
Current:			
<i>General administration</i>	--	--	257,378
<i>Judicial</i>	765	26,452	41,572
<i>Public safety</i>	--	--	78,708
<i>Public facilities</i>	--	--	1,398,045
<i>Public transportation</i>	--	--	3,864,240
Total expenditures	<u>765</u>	<u>26,452</u>	<u>5,639,943</u>
Excess (deficiency) of revenues over (under) expenditures	(365)	1,048	379,716
Other financing sources (uses):			
<i>Transfers in</i>	--	--	200,654
<i>Transfers out</i>	--	--	(130,654)
<i>Gain/(loss) on disposal of capital assets</i>	--	--	24,000
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>94,000</u>
Net change in fund balance	(365)	1,048	473,716
Fund balances, January 1	13,903	6,911	6,968,402
Prior period adjustment	<u>--</u>	<u>--</u>	<u>(324,436)</u>
Fund balances, December 31	<u>\$ 13,538</u>	<u>\$ 7,959</u>	<u>\$ 7,117,682</u>

COLORADO COUNTY, TEXAS
RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>	\$ 107,000	\$ 134,531	\$ 27,531
<i>Miscellaneous</i>	<u>9,000</u>	<u>10,044</u>	<u>1,044</u>
Total receipts	<u>116,000</u>	<u>144,575</u>	<u>28,575</u>
Disbursements:			
Current:			
General Administration			
Records Preservation			
<i>Services and charges</i>	120,000	243,362	(123,362)
<i>Capital outlay</i>	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total Records Preservation	<u>125,000</u>	<u>243,362</u>	<u>(118,362)</u>
Total General Administration	<u>125,000</u>	<u>243,362</u>	<u>(118,362)</u>
Total disbursements	<u>125,000</u>	<u>243,362</u>	<u>(118,362)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(9,000)</u>	<u>(98,787)</u>	<u>(89,787)</u>
Net change in cash	(9,000)	(98,787)	(89,787)
Cash, January 1	<u>804,762</u>	<u>804,762</u>	<u>--</u>
Cash, December 31	<u>\$ 795,762</u>	<u>\$ 705,975</u>	<u>\$ (89,787)</u>

COLORADO COUNTY, TEXAS
 AIRPORT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services	\$ 50,500	\$ 49,443	\$ (1,057)
Intergovernmental	25,000	11,410	(13,590)
Miscellaneous	500	761	261
Total receipts	<u>76,000</u>	<u>61,614</u>	<u>(14,386)</u>
Disbursements:			
Current:			
Public Transportation			
Airport			
Services and charges	16,000	14,194	1,806
Other	50,000	7,000	43,000
Total Airport	<u>66,000</u>	<u>21,194</u>	<u>44,806</u>
Total Public Transportation	<u>66,000</u>	<u>21,194</u>	<u>44,806</u>
Total disbursements	<u>66,000</u>	<u>21,194</u>	<u>44,806</u>
Excess (deficiency) of receipts over (under) disbursements	<u>10,000</u>	<u>40,420</u>	<u>30,420</u>
Net change in cash	10,000	40,420	30,420
Cash, January 1	<u>25,334</u>	<u>25,334</u>	<u>--</u>
Cash, December 31	<u>\$ 35,334</u>	<u>\$ 65,754</u>	<u>\$ 30,420</u>

COLORADO COUNTY, TEXAS

EXHIBIT C-7

ROAD & BRIDGE PRECINCT NUMBER 1
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 818,431	\$ 826,106	\$ 7,675
<i>Licenses and permits</i>	190,874	192,680	1,806
<i>Intergovernmental</i>	83,000	2,650	(80,350)
<i>Miscellaneous</i>	80,695	74,712	(55,983)
Total receipts	<u>1,173,000</u>	<u>1,096,148</u>	<u>(76,852)</u>
Disbursements:			
Current:			
Public Transportation			
Road and Bridge			
<i>Personnel services</i>	501,575	435,877	65,698
<i>Supplies</i>	345,425	341,529	3,896
<i>Services and charges</i>	221,000	174,568	46,432
<i>Capital outlay</i>	105,000	70,612	34,388
Total Road and Bridge	<u>1,173,000</u>	<u>1,022,586</u>	<u>150,414</u>
Total Public Transportation	<u>1,173,000</u>	<u>1,022,586</u>	<u>150,414</u>
Total disbursements	<u>1,173,000</u>	<u>1,022,586</u>	<u>150,414</u>
Excess (deficiency) of receipts over (under) disbursements	<u>--</u>	<u>73,562</u>	<u>73,562</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>--</u>	<u>(58,264)</u>	<u>58,264</u>
Total other financing sources (uses)	<u>--</u>	<u>(58,264)</u>	<u>58,264</u>
Net change in cash	<u>--</u>	<u>15,298</u>	<u>15,298</u>
Cash, January 1	<u>1,368,015</u>	<u>1,368,015</u>	<u>--</u>
Cash, December 31	<u>\$ 1,368,015</u>	<u>\$ 1,383,313</u>	<u>\$ 15,298</u>

COLORADO COUNTY, TEXAS

EXHIBIT C-8

ROAD & BRIDGE PRECINCT NUMBER 2
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 826,947	\$ 834,668	\$ 7,721
<i>Licenses and permits</i>	192,849	194,785	1,936
<i>Intergovernmental</i>	99,500	99,370	(130)
<i>Miscellaneous</i>	23,204	20,102	(3,102)
Total receipts	<u>1,142,500</u>	<u>1,148,925</u>	<u>6,425</u>
Disbursements:			
Current:			
Public Transportation			
Road and Bridge			
<i>Personnel services</i>	468,040	407,678	60,362
<i>Supplies</i>	351,710	441,354	(89,644)
<i>Services and charges</i>	228,750	117,111	111,639
<i>Capital outlay</i>	94,000	62,000	32,000
Total Road and Bridge	<u>1,142,500</u>	<u>1,028,143</u>	<u>114,357</u>
Total Public Transportation	<u>1,142,500</u>	<u>1,028,143</u>	<u>114,357</u>
Total disbursements	<u>1,142,500</u>	<u>1,028,143</u>	<u>114,357</u>
Excess (deficiency) of receipts over (under) disbursements	<u>--</u>	<u>120,782</u>	<u>120,782</u>
Net change in cash	<u>--</u>	<u>120,782</u>	<u>120,782</u>
Cash, January 1	<u>639,576</u>	<u>639,576</u>	<u>--</u>
Cash, December 31	<u>\$ 639,576</u>	<u>\$ 760,358</u>	<u>\$ 120,782</u>

COLORADO COUNTY, TEXAS

EXHIBIT C-9

ROAD & BRIDGE PRECINCT NUMBER 3

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 951,726	\$ 960,690	\$ 8,964
<i>Licenses and permits</i>	221,798	224,061	2,263
<i>Intergovernmental</i>	83,000	2,866	(80,134)
<i>Miscellaneous</i>	27,476	27,098	(378)
Total receipts	<u>1,284,000</u>	<u>1,214,715</u>	<u>(69,285)</u>
Disbursements:			
Current:			
Public Transportation			
Road and Bridge			
<i>Personnel services</i>	504,000	467,108	36,892
<i>Supplies</i>	379,100	278,390	100,710
<i>Services and charges</i>	290,900	165,889	125,011
<i>Capital outlay</i>	110,000	107,670	2,330
Total Road and Bridge	<u>1,284,000</u>	<u>1,019,057</u>	<u>264,943</u>
Total Public Transportation	<u>1,284,000</u>	<u>1,019,057</u>	<u>264,943</u>
Total disbursements	<u>1,284,000</u>	<u>1,019,057</u>	<u>264,943</u>
Excess (deficiency) of receipts over (under) disbursements	<u>--</u>	<u>195,658</u>	<u>195,658</u>
Net change in cash	<u>--</u>	<u>195,658</u>	<u>195,658</u>
Cash, January 1	<u>1,398,001</u>	<u>1,398,001</u>	<u>--</u>
Cash, December 31	<u>\$ 1,398,001</u>	<u>\$ 1,593,659</u>	<u>\$ 195,658</u>

COLORADO COUNTY, TEXAS

EXHIBIT C-10

*ROAD & BRIDGE PRECINCT NUMBER 4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021*

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 677,933	\$ 684,242	\$ 6,309
<i>Licenses and permits</i>	159,279	159,604	325
<i>Intergovernmental</i>	86,500	5,737	(80,763)
<i>Miscellaneous</i>	32,288	28,434	(3,854)
Total receipts	<u>956,000</u>	<u>878,017</u>	<u>(76,053)</u>
Disbursements:			
Current:			
Public Transportation			
Road and Bridge			
<i>Personnel services</i>	420,150	391,099	29,051
<i>Supplies</i>	230,850	173,299	57,551
<i>Services and charges</i>	237,500	100,476	137,024
<i>Capital outlay</i>	67,500	27,500	40,000
Total Road and Bridge	<u>956,000</u>	<u>692,374</u>	<u>263,626</u>
Total Public Transportation	<u>956,000</u>	<u>692,374</u>	<u>263,626</u>
Total disbursements	<u>956,000</u>	<u>692,374</u>	<u>263,626</u>
Excess (deficiency) of receipts over (under) disbursements	<u>--</u>	<u>185,643</u>	<u>185,643</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>--</u>	<u>(72,389)</u>	<u>(72,389)</u>
Total other financing sources (uses)	<u>--</u>	<u>(72,389)</u>	<u>(72,389)</u>
Net change in cash	<u>--</u>	<u>113,254</u>	<u>113,254</u>
Cash, January 1	<u>1,694,952</u>	<u>1,694,952</u>	<u>--</u>
Cash, December 31	<u>\$ 1,694,952</u>	<u>\$ 1,808,206</u>	<u>\$ 113,254</u>

COLORADO COUNTY, TEXAS
SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>	\$ 25,000	\$ 22,420	\$ (2,580)
<i>Miscellaneous</i>	300	216	(84)
Total receipts	<u>25,300</u>	<u>22,636</u>	<u>(2,664)</u>
Disbursements:			
Current:			
Public Safety			
Security			
<i>Personnel services</i>	11,900	8,941	2,959
<i>Services and charges</i>	400	480	(80)
Total Security	<u>12,300</u>	<u>9,421</u>	<u>2,879</u>
Courthouse Security			
<i>Personnel services</i>	77,500	60,641	16,859
<i>Services and charges</i>	500	716	(216)
<i>Capital outlay</i>	5,000	--	5,000
Total Courthouse Security	<u>83,000</u>	<u>61,357</u>	<u>21,643</u>
Total Public Safety	<u>95,300</u>	<u>70,778</u>	<u>24,522</u>
Total disbursements	<u>95,300</u>	<u>70,778</u>	<u>24,522</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(70,000)</u>	<u>(48,142)</u>	<u>21,858</u>
Other financing sources (uses):			
<i>Transfers in</i>	70,000	70,000	--
Total other financing sources (uses)	<u>70,000</u>	<u>70,000</u>	<u>--</u>
Net change in cash	--	21,858	21,858
Cash, January 1	<u>17,782</u>	<u>17,782</u>	<u>--</u>
Cash, December 31	<u>\$ 17,782</u>	<u>\$ 39,640</u>	<u>\$ 21,858</u>

COLORADO COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>	\$ 12,500	\$ 13,596	\$ 1,096
Total receipts	<u>12,500</u>	<u>13,596</u>	<u>1,096</u>
Disbursements:			
Current:			
Judicial			
<i>Law Library</i>			
<i>Services and charges</i>	10,000	676	9,324
Total Law Library	<u>10,000</u>	<u>676</u>	<u>9,324</u>
Total Judicial	<u>10,000</u>	<u>676</u>	<u>9,324</u>
Total disbursements	<u>10,000</u>	<u>676</u>	<u>9,324</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,500</u>	<u>12,920</u>	<u>10,420</u>
Net change in cash	2,500	12,920	10,420
Cash, January 1	<u>116,774</u>	<u>116,774</u>	<u>--</u>
Cash, December 31	<u>\$ 119,274</u>	<u>\$ 129,694</u>	<u>\$ 10,420</u>

COLORADO COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines and forfeitures</i>	\$ 9,500	\$ 9,836	\$ 336
<i>Miscellaneous</i>	<u>100</u>	<u>149</u>	<u>49</u>
Total receipts	<u>9,600</u>	<u>9,985</u>	<u>385</u>
Disbursements:			
Current:			
Health and Welfare			
Tobacco Settlement			
<i>Services and charges</i>	<u>17,100</u>	<u>7,400</u>	<u>9,700</u>
Total Tobacco Settlement	<u>17,100</u>	<u>7,400</u>	<u>9,700</u>
Total Health and Welfare	<u>17,100</u>	<u>7,400</u>	<u>9,700</u>
Total disbursements	<u>17,100</u>	<u>7,400</u>	<u>9,700</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(7,500)</u>	<u>2,585</u>	<u>10,085</u>
Net change in cash	(7,500)	2,585	10,085
Cash, January 1	<u>9,371</u>	<u>9,371</u>	<u>--</u>
Cash, December 31	<u>\$ 1,871</u>	<u>\$ 11,956</u>	<u>\$ 10,085</u>

COLORADO COUNTY, TEXAS

COUNTY AND DISTRICT COURT TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Licenses and permits</i>	\$ 4,000	\$ 3,779	\$ (221)
<i>Miscellaneous</i>	600	464	(136)
Total receipts	<u>4,600</u>	<u>4,243</u>	<u>(357)</u>
Disbursements:			
Current:			
Public Transportation			
Road and Bridge			
<i>Services and charges</i>	15,600	6,241	9,359
<i>Capital outlay</i>	5,000	--	5,000
Total Road and Bridge	<u>20,600</u>	<u>6,241</u>	<u>14,359</u>
Total Public Transportation	<u>20,600</u>	<u>6,241</u>	<u>14,359</u>
Total disbursements	<u>20,600</u>	<u>6,241</u>	<u>14,359</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(16,000)</u>	<u>(1,998)</u>	<u>14,002</u>
Net change in cash	(16,000)	(1,998)	14,002
Cash, January 1	<u>33,370</u>	<u>33,370</u>	<u>--</u>
Cash, December 31	<u>\$ 17,370</u>	<u>\$ 31,372</u>	<u>\$ 14,002</u>

COLORADO COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 622,809	\$ 627,572	\$ 4,763
<i>Miscellaneous</i>	10,191	5,803	(4,388)
Total receipts	<u>633,000</u>	<u>633,375</u>	<u>375</u>
Disbursements:			
Debt service:			
<i>Principal and interest</i>	654,000	628,167	25,833
Total disbursements	<u>654,000</u>	<u>628,167</u>	<u>25,833</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(21,000)</u>	<u>5,208</u>	<u>26,208</u>
Net change in cash	(21,000)	5,208	26,208
Cash, January 1	<u>144,781</u>	<u>144,781</u>	--
Cash, December 31	<u>\$ 123,781</u>	<u>\$ 149,989</u>	<u>\$ 26,208</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
DECEMBER 31, 2021

	<u>County Clerk</u>	<u>District Clerk</u>
ASSETS		
<i>Cash</i>	\$ 196,814	\$ 3,917,034
Receivables (net of allowances for uncollectibles):	<u>5,163</u>	<u>--</u>
Total Assets	<u>201,977</u>	<u>3,917,034</u>
LIABILITIES		
<i>Due to others</i>	97,218	3,792,028
<i>Due to other governments</i>	<u>45</u>	<u>--</u>
Total Liabilities	<u>97,263</u>	<u>3,792,028</u>
NET POSITION		
Individuals, organizations and other governments	<u>104,714</u>	<u>125,006</u>
Total Net Position	<u>\$ 104,714</u>	<u>\$ 125,006</u>

<u>Sheriff</u>	<u>Tax Collector</u>	<u>County Attorney Seizure</u>	<u>Total Custodial Funds (See Exhibit A-7)</u>
\$ 30,057	\$ 337,100	\$ 35,673	\$ 4,516,678
<u>1,573</u>	<u>394</u>	<u>--</u>	<u>7,130</u>
<u>31,630</u>	<u>337,494</u>	<u>35,673</u>	<u>4,523,808</u>
--	--	--	3,889,246
<u>--</u>	<u>337,494</u>	<u>--</u>	<u>337,539</u>
<u>--</u>	<u>337,494</u>	<u>--</u>	<u>4,226,785</u>
<u>31,630</u>	<u>--</u>	<u>35,673</u>	<u>297,023</u>
<u>\$ 31,630</u>	<u>\$ --</u>	<u>\$ 35,673</u>	<u>\$ 297,023</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	County Clerk	District Clerk	Justice of the Peace #2
Additions:			
Receipts of property and sales/use taxes, other fees for third parties	\$ 45	\$ --	\$ --
Receipts of bonds, fees, restitution and other charges for third parties	26,800	911,349	144,502
Receipts on behalf of beneficiaries	6,663	32,989	--
Miscellaneous receipts	--	--	--
Total Additions	<u>33,508</u>	<u>944,338</u>	<u>144,502</u>
Deductions:			
Distribution of property and sales/use taxes, other fees to third parties	--	847,312	--
Distribution of bonds, fees, restitution and other charges to third parties	--	--	144,502
Distribution to beneficiaries	8,730	21,890	--
Miscellaneous and administrative Expenses	--	--	--
Total Deductions	<u>8,730</u>	<u>869,202</u>	<u>144,502</u>
Change in Net Position	24,778	75,136	--
Net Position-Beginning of the Year	79,936	49,870	--
Net Position-End of the Year	<u>\$ 104,714</u>	<u>\$ 125,006</u>	<u>\$ --</u>

Justice of the Peace #4	Sheriff	County Attorney	Tax Collector	County Attorney Seizure	Total Custodial Funds (See Exhibit A-8)
\$ --	\$ --	\$ --	\$ 9,089,101	\$ 15,473	\$ 9,104,619
144,878	27,600	2,321	--	--	1,257,450
--	132,589	--	--	--	172,241
--	--	--	--	--	--
<u>144,878</u>	<u>160,189</u>	<u>2,321</u>	<u>9,089,101</u>	<u>15,473</u>	<u>10,534,310</u>
--	--	--	9,089,101	--	9,936,413
144,878	27,600	2,321	--	--	319,301
--	129,946	--	--	--	160,566
--	--	--	--	--	--
<u>144,878</u>	<u>157,546</u>	<u>2,321</u>	<u>9,089,101</u>	<u>--</u>	<u>10,416,280</u>
--	2,643	--	--	15,473	118,030
--	28,987	--	--	20,200	178,993
<u>\$ --</u>	<u>\$ 31,630</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 35,673</u>	<u>\$ 297,023</u>

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STATISTICAL SECTION

This part of Colorado County, Texas' Annual Comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health. The tables herein, are unaudited.

Contents

Tables

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

D-1 to D-5

Revenue Capacity

These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

D-6 to D-13

Debt Capacity

These schedules contain trend information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

D-14 to D-17

Demographic and Economic Information

The schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time with other governments

D-18 to D-20

Operating Information

The schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

D-21 to D-22

Sources: Unless otherwise noted, the information in these schedules is derived from Annual Comprehensive financial reports for the relevant year.

COLORADO COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(Unaudited)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 16,794,252	\$ 18,220,825	\$ 18,176,143	\$ 17,696,723
Restricted	947,852	1,350,657	533,774	436,660
Unrestricted	8,227,087	7,066,786	8,869,910	8,291,146
Total Governmental Activities Net Position	<u>\$ 25,969,191</u>	<u>\$ 26,638,268</u>	<u>\$ 27,579,827</u>	<u>\$ 26,424,529</u>

TABLE D-1

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 17,961,710	\$ 17,766,705	\$ 17,766,783	\$ 17,942,387	\$ 18,465,751	\$ 17,884,781
501,883	234,767	288,311	309,155	468,245	390,559
8,820,141	8,942,769	10,097,505	10,695,119	12,690,366	14,944,606
<u>\$ 27,283,734</u>	<u>\$ 26,944,241</u>	<u>\$ 28,152,599</u>	<u>\$ 28,946,661</u>	<u>\$ 31,624,362</u>	<u>\$ 33,219,946</u>

COLORADO COUNTY, TEXAS

EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
 LAST TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (Unaudited)

	2012	2013	2014	2015
Expenses				
Governmental Activities:				
General administration	\$ 2,083,952	\$ 1,980,651	\$ 2,162,103	\$ 2,556,203
Financial administration	399,197	428,606	459,549	496,903
Judicial	1,454,783	1,415,006	1,416,035	1,462,381
Public safety	5,353,159	5,307,790	5,712,409	5,860,304
Public facilities	449,457	393,525	526,491	500,725
Public transportation	3,428,401	3,374,189	3,164,962	3,437,890
Conservation	140,262	172,892	133,229	147,903
Health and welfare	362,306	610,479	350,977	384,969
Interest and bond issue costs	293,583	276,323	352,286	269,343
Total Governmental Activities Expenses	<u>13,965,100</u>	<u>13,959,461</u>	<u>14,278,041</u>	<u>15,116,621</u>
Total Primary Government Expenses	<u>\$ 13,965,100</u>	<u>\$ 13,959,461</u>	<u>\$ 14,278,041</u>	<u>\$ 15,116,621</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
General administration	\$ 291,444	\$ 76,229	\$ 80,075	\$ 36,106
Financial administration	99,516	102,282	107,592	112,138
Judicial	1,772,298	1,178,373	1,269,336	1,115,887
Public safety	1,183,791	1,189,935	1,229,594	1,326,355
Public facilities	--	--	30,000	26,100
Public transportation	810,469	815,162	827,116	811,047
Conservation	2,300	2,280	2,180	1,898
Health and welfare	36,909	17,051	25,903	53,283
Operating Grants and Contributions	380,257	987,162	248,263	322,014
Capital Grants and Contributions	741,783	1,708,987	899,704	113,798
Total Governmental Activities Program Revenues	<u>5,318,767</u>	<u>6,077,461</u>	<u>4,719,763</u>	<u>3,918,626</u>
Total Primary Government Program Revenues	<u>\$ 5,318,767</u>	<u>\$ 6,077,461</u>	<u>\$ 4,719,763</u>	<u>\$ 3,918,626</u>
Net (Expense)/Revenue				
Governmental Activities	\$ (8,646,333)	\$ (7,882,000)	\$ (9,558,278)	\$ (11,197,995)
Total Primary Government Net Expense	<u>\$ (8,646,333)</u>	<u>\$ (7,882,000)</u>	<u>\$ (9,558,278)</u>	<u>\$ (11,197,995)</u>

TABLE D-2

	2016	2017	2018	2019	2020	2021
\$	2,670,074	\$ 2,519,517	\$ 3,208,021	\$ 2,876,697	\$ 3,099,645	\$ 2,859,344
	489,706	521,050	520,734	556,050	549,501	543,169
	1,495,389	1,592,174	1,542,689	1,691,833	1,640,857	1,637,670
	6,574,194	6,849,340	7,270,095	7,895,915	8,035,740	7,932,546
	503,157	573,028	496,434	598,378	562,221	569,348
	4,001,005	4,424,685	4,292,146	4,385,782	4,188,364	5,467,749
	147,488	168,526	133,475	162,403	117,195	105,428
	677,278	442,271	468,919	332,043	890,916	371,724
	229,800	225,342	212,947	265,568	108,479	111,125
	<u>16,788,091</u>	<u>17,315,933</u>	<u>18,145,460</u>	<u>18,764,669</u>	<u>19,192,918</u>	<u>19,598,103</u>
\$	<u>16,788,091</u>	<u>\$ 17,315,933</u>	<u>\$ 18,145,460</u>	<u>\$ 18,764,669</u>	<u>\$ 19,192,918</u>	<u>\$ 19,598,103</u>
\$	182,965	\$ 153,613	\$ 351,557	\$ 179,331	\$ 232,313	\$ 286,813
	114,636	128,200	116,060	130,054	270,355	385,632
	1,226,657	1,381,007	791,399	975,369	785,618	940,280
	1,258,792	1,323,267	1,819,034	1,875,788	1,662,070	1,469,761
	60,765	52,097	--	--	2,220	2,920
	763,911	791,585	881,732	938,398	913,264	913,251
	1,615	2,280	1,960	2,240	--	--
	54,325	39,130	37,605	60,911	55,510	48,685
	555,741	440,769	1,406,392	1,052,443	1,688,917	1,559,470
	1,116,966	119,618	136,726	31,461	490,600	153,956
	<u>5,336,373</u>	<u>4,431,566</u>	<u>5,542,465</u>	<u>5,245,995</u>	<u>6,100,867</u>	<u>5,760,768</u>
\$	<u>5,336,373</u>	<u>\$ 4,431,566</u>	<u>\$ 5,542,465</u>	<u>\$ 5,245,995</u>	<u>\$ 6,100,867</u>	<u>\$ 5,760,768</u>
\$	(11,451,718)	\$ (12,884,367)	\$ (12,602,995)	\$ (13,518,674)	\$ (13,092,051)	\$ (13,837,335)
\$	<u>(11,451,718)</u>	<u>\$ (12,884,367)</u>	<u>\$ (12,602,995)</u>	<u>\$ (13,518,674)</u>	<u>\$ (13,092,051)</u>	<u>\$ (13,837,335)</u>

COLORADO COUNTY, TEXAS

GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
 LAST TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (Unaudited)

	2012	2013	2014	2015
Net (Expense)/Revenue				
Governmental Activities	\$ (8,646,333)	\$ (7,882,000)	\$ (9,558,278)	\$ (11,197,995)
Total Primary Government Net Expense	<u>(8,646,333)</u>	<u>(7,882,000)</u>	<u>(9,558,278)</u>	<u>(11,197,995)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
General Revenues:				
Ad valorem taxes, penalty and interest	7,861,818	8,405,951	8,612,739	9,186,462
Sales taxes	1,625,828	1,309,716	1,427,836	1,441,541
Alcoholic beverage taxes	12,283	14,360	16,054	17,305
Miscellaneous	522,535	284,860	286,693	197,937
Unrestricted investment earnings	155,236	167,337	156,515	152,314
Gain/loss from sale of capital assets	--	--	--	--
Special and Extraordinary Items				
Special item outflow	2,953,750	--	--	--
Total Governmental Activities	<u>13,131,450</u>	<u>10,182,224</u>	<u>10,499,837</u>	<u>10,995,559</u>
Total Primary Government	<u>13,131,450</u>	<u>10,182,224</u>	<u>10,499,837</u>	<u>10,995,559</u>
Change in Net Position				
Governmental Activities	4,485,117	2,300,224	941,559	(202,436)
Total Primary Government	<u>\$ 4,485,117</u>	<u>\$ 2,300,224</u>	<u>\$ 941,559</u>	<u>\$ (202,436)</u>

TABLE D-3

2016	2017	2018	2019	2020	2021
\$ (11,451,718)	\$ (12,884,367)	\$ (12,602,995)	\$ (13,518,674)	\$ (13,092,051)	\$ (13,837,335)
<u>(11,451,718)</u>	<u>(12,884,367)</u>	<u>(12,602,995)</u>	<u>(13,518,674)</u>	<u>(13,092,051)</u>	<u>(13,837,335)</u>
10,337,097	10,921,368	11,590,137	11,889,285	12,887,029	13,223,334
1,560,280	1,392,811	1,476,765	1,835,260	2,140,607	1,759,088
24,681	17,184	19,295	29,926	22,586	33,843
239,698	187,301	158,833	158,146	475,501	456,258
149,166	169,920	325,703	390,120	244,028	260,833
--	--	--	--	--	24,000
--	--	--	--	--	--
<u>12,310,922</u>	<u>12,688,584</u>	<u>13,570,733</u>	<u>14,302,737</u>	<u>15,769,751</u>	<u>15,757,356</u>
<u>12,310,922</u>	<u>12,688,584</u>	<u>13,570,733</u>	<u>14,302,737</u>	<u>15,769,751</u>	<u>15,757,356</u>
859,204	(195,783)	967,738	784,063	2,677,700	1,920,021
<u>\$ 859,204</u>	<u>\$ (195,783)</u>	<u>\$ 967,738</u>	<u>\$ 784,063</u>	<u>\$ 2,677,700</u>	<u>\$ 1,920,021</u>

TABLE D-4

COLORADO COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (Unaudited)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Unassigned	\$ 3,610,885	\$ 3,294,449	\$ 2,850,275	\$ 2,953,235	\$ 3,145,830	\$ 2,946,851	\$ 2,674,380	\$ 3,442,134	\$ 4,889,670	\$ 6,707,413
Total General Fund	\$ 3,610,885	\$ 3,294,449	\$ 2,850,275	\$ 2,953,235	\$ 3,145,830	\$ 2,946,851	\$ 2,674,380	\$ 3,442,134	\$ 4,889,670	\$ 6,707,413
All Other Governmental Funds										
Restricted	\$ 3,201,585	\$ 2,035,578	\$ 1,158,194	\$ 960,496	\$ 1,001,236	\$ 1,105,146	\$ 1,333,317	\$ 1,492,463	\$ 1,806,515	\$ 1,657,522
Committed	3,318,283	3,515,477	3,959,176	4,353,829	4,550,566	4,435,662	5,363,228	5,132,094	5,481,015	5,786,691
Unassigned	(248,262)	(50,179)	--	--	--	--	--	--	--	--
Total All Other Governmental Funds	\$ 6,271,606	\$ 5,500,876	\$ 5,117,370	\$ 5,314,325	\$ 5,551,802	\$ 5,540,808	\$ 6,696,545	\$ 6,624,557	\$ 7,287,530	\$ 7,444,213

TABLE D-5

COLORADO COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(Unaudited)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Ad valorem taxes, penalty and interest	\$ 7,988,688	\$ 8,432,290	\$ 8,617,884	\$ 9,182,101	\$ 10,244,644	\$ 10,929,520	\$ 11,590,640	\$ 11,829,290	\$ 12,850,050	\$ 13,208,673
Other taxes	1,638,111	1,324,076	1,443,890	1,458,846	1,584,961	1,409,995	1,496,060	1,865,186	2,163,193	1,792,931
Licenses and permits	766,528	791,578	810,512	798,764	776,322	779,022	796,996	819,765	801,241	802,717
Fines and forfeitures	915,819	917,154	956,975	848,727	860,491	884,270	734,974	716,992	552,806	664,072
Charges for services	1,647,438	1,695,844	1,856,271	1,969,121	1,864,328	2,114,052	2,156,444	2,572,332	2,443,655	2,577,603
Intergovernmental	1,119,320	2,687,035	1,127,556	426,121	1,655,649	545,713	1,548,383	1,126,799	2,084,330	1,786,017
Contributions	--	15	20	30	25	31	--	--	152,600	--
Miscellaneous	549,510	440,448	465,111	370,626	414,591	403,928	774,262	583,105	826,505	721,461
Total Revenues	14,625,414	16,288,440	15,278,219	15,054,336	17,401,011	17,066,531	19,097,759	19,513,469	21,874,380	21,553,474
Expenditures										
Current:										
General administration	1,813,876	1,710,465	1,766,747	2,089,649	2,158,526	1,979,267	2,702,351	2,355,767	2,672,161	2,403,537
Financial administration	398,867	428,520	457,817	504,408	476,793	505,090	531,261	544,800	547,252	559,705
Judicial	1,433,191	1,388,484	1,397,120	1,471,363	1,523,571	1,564,824	1,552,976	1,651,630	1,633,758	1,662,834
Public safety	5,094,424	6,039,035	5,364,351	5,829,088	6,183,437	6,895,670	7,305,605	7,678,837	8,185,624	7,711,854
Public facilities	470,733	396,052	437,625	490,261	501,833	548,013	502,101	610,528	571,305	575,628
Public transportation	3,202,011	3,282,479	3,252,792	3,316,986	4,635,513	4,386,300	4,363,972	4,841,730	4,519,627	5,257,062
Conservation	139,870	170,716	132,459	149,665	146,393	158,093	135,832	162,302	118,999	106,975
Health and Welfare	369,379	598,227	338,955	377,386	674,149	441,075	458,339	322,118	889,904	372,848
Capital outlay	1,261,713	2,774,747	1,551,057	12,837	--	--	--	--	--	--
Debt Service										
Principal	305,000	310,000	325,000	393,064	429,309	435,000	445,000	455,000	539,664	525,000
Interest	231,357	276,881	266,403	254,110	241,418	229,463	217,216	198,902	85,582	103,167
Bond issue costs	41,522	--	--	--	--	--	--	70,140	--	--
Total Expenditures	14,761,943	17,375,606	15,290,326	14,888,817	16,970,942	17,142,795	18,214,653	18,891,754	19,763,876	19,278,610
Excess of Revenues										
Over (Under) Expenditures	(136,529)	(1,087,166)	(12,107)	165,519	430,069	(76,264)	883,106	621,715	2,110,504	2,274,864
Other Financing Sources (Uses)										
Bonds Issued	2,750,000	--	--	--	--	--	--	4,640,000	--	--
Bond Discount	(22,672)	--	--	--	--	--	--	--	--	--
Payment to refunded bond escrow agent	--	--	--	--	--	--	--	(4,566,049)	--	--
Note proceeds	57,375	--	--	--	--	--	--	--	--	--
Transfers In	731,988	1,268,673	884,338	55,757	28,473	181,587	80,000	388,000	59,000	200,654
Transfers Out	(731,988)	(1,268,673)	(884,338)	(55,757)	(28,473)	(181,587)	(80,000)	(388,000)	(59,000)	(200,654)
Gain/loss from sale of capital assets	--	--	--	--	--	--	--	--	--	24,000
Total Other Financing Sources (Uses)	2,784,703	--	--	--	--	--	--	73,951	--	24,000
Net Change in Fund Balances	\$ 2,648,174	\$ (1,087,166)	\$ (12,107)	\$ 165,519	\$ 430,069	\$ (76,264)	\$ 883,106	\$ 695,666	\$ 2,110,504	\$ 2,298,864
Debt Service As A Percentage										
Of Noncapital Expenditures	4.8%	3.9%	4.6%	4.8%	4.5%	4.4%	4.1%	3.9%	3.6%	3.5%

TABLE D-6

COLORADO COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (Unaudited)

Fiscal Year	Property Tax	Sales & Use Tax	Amusement Tax	Mixed Drink Tax	Total
2012	\$ 7,988,688	\$ 1,625,486	\$ 342	\$ 12,283	\$ 9,626,799
2013	8,432,290	1,309,345	371	14,360	9,756,366
2014	8,617,884	1,427,836	413	15,641	10,061,774
2015	9,182,101	1,441,121	420	17,305	10,640,947
2016	10,244,644	1,560,280	--	24,681	11,829,605
2017	10,929,520	1,392,811	--	17,184	12,339,515
2018	11,590,640	1,476,722	43	19,295	13,086,700
2019	11,829,290	1,835,224	36	29,926	13,694,476
2020	12,850,049	2,140,607	--	22,586	15,013,242
2021	13,208,672	1,759,088	--	33,843	15,001,603
Percent Change 2011-2020	65.3%	8.2%	N/A	175.5%	55.8%

TABLE D-7

COLORADO COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year	Real Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2012	\$ 3,301,378,915	\$ 555,948,288	\$ 2,141,101,802	\$ 1,716,225,401	\$ 0.4821	\$ 1,716,225,401	\$ 100.0%
2013	3,425,319,785	541,275,904	2,207,514,602	1,759,081,087	0.4821	1,759,081,087	100.0%
2014	3,680,161,570	565,338,064	2,354,217,975	1,891,281,659	0.4821	1,891,281,659	100.0%
2015	4,067,529,999	562,004,867	2,573,642,444	2,055,892,422	0.4821	2,055,892,422	100.0%
2016	4,242,923,782	533,002,569	2,682,166,570	2,093,759,781	0.4821	2,093,759,781	100.0%
2017	4,541,376,249	578,715,164	2,865,862,789	2,254,228,624	0.5100	2,254,228,624	100.0%
2018	4,858,556,768	560,252,076	3,099,201,093	2,319,607,751	0.5100	2,319,607,751	100.0%
2019	5,056,234,489	599,411,200	3,217,008,284	2,438,637,405	0.5200	2,438,637,405	100.0%
2020	5,304,688,632	606,300,186	3,389,672,016	2,521,316,802	0.5200	2,521,316,802	100.0%
2021	5,837,402,269	827,388,942	3,801,069,395	2,863,721,816	0.4996	2,863,721,816	100.0%

Source: Colorado County Central Appraisal District

COLORADO COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES
 LAST TEN FISCAL YEARS
 (Unaudited)

Fiscal Year	County Direct Rates			School Districts			Overlapping Rates Municipalities	
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Columbus ISD	Rice ISD	Weimar ISD	City of Columbus	City of Eagle Lake
2012	\$ 0.4510	\$ 0.0311	\$ 0.4821	\$ 1.1900	\$ 1.2411	\$ 1.2800	\$ 0.2731	\$ 0.8105
2013	0.4530	0.0291	0.4821	1.1800	1.2311	1.2800	0.2731	0.8117
2014	0.4530	0.0290	0.4820	1.1800	1.2071	1.2600	0.2731	0.7851
2015	0.4571	0.0250	0.4821	1.1700	1.2125	1.2600	0.2731	0.7790
2016	0.4783	0.0317	0.5100	1.1600	1.2300	1.2600	0.2800	0.7601
2017	0.4808	0.0292	0.5100	1.1600	1.2200	1.2600	0.2800	0.7366
2018	0.4818	0.0282	0.5100	1.1500	1.2900	1.2600	0.2850	0.6849
2019	0.4935	0.0265	0.5200	1.0800	1.2050	1.1900	0.2850	0.7262
2020	0.4953	0.0247	0.5200	1.0703	1.1914	1.1736	0.2839	0.6979
2021	0.4779	0.0217	0.4996	1.0375	1.0699	1.1636	0.2900	0.6970

Source: Colorado County Central Appraisal District

TABLE D-8

City of Weimar	Rice Hospital District	Glidden Water Supply District	Colorado County WCID #2	Falls Municipal Utility District	Colorado County Grnd Water District	Total
\$ 0.2905	\$ 0.1823	\$ 0.1932	\$ 0.2776	\$ 0.3150	\$ 0.0150	\$ 6.5504
0.2905	0.1784	0.1858	0.2809	0.3150	0.0145	6.5231
0.2905	0.1596	0.1583	0.2673	0.3478	0.0145	6.4252
0.2905	0.1530	0.1473	0.2696	0.3781	0.0125	6.4276
0.2905	0.1750	0.1585	0.2785	0.4178	0.0115	6.5320
0.2905	0.1750	0.1434	0.2731	0.4228	0.0100	6.4813
0.2905	0.1850	0.1238	0.2292	0.4541	0.0100	6.4726
0.2905	0.1850	0.1280	0.0979	0.4842	0.0095	6.2014
0.2896	0.2200	0.1140	0.0965	0.5000	0.0093	6.1665
0.0287	0.2590	0.0985	0.0926	0.5000	0.0088	5.7451

TABLE D-9

COLORADO COUNTY, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Copano Field Services	\$ 210,885,940	1	7.36%	\$ 49,954,650	2	2.91%
Exxon Mobil Pipeline	203,950,500	2	7.12%			
Union Pacific Railroad	54,199,840	3	1.89%	27,829,610	4	1.62%
Alleyton Resource Company	43,143,410	4	1.51%			
Sky Global Power One LLC	36,634,830	5	1.28%			
LCRA Transmission Svcs Corp	28,500,830	6	1.00%	16,083,810	7	0.94%
Best Block LLC	26,471,420	7	0.92%			
Hanson Aggregates Central	20,488,260	8	0.72%	12,320,080	10	0.72%
AEP Texas	17,754,850	9	0.62%			
Kinder Morgan Tejas Pipeline	15,493,210	10	0.54%			
XTO Energy Inc.				53,866,570	1	3.14%
Premier Natural Resources LLC				31,073,000	3	1.81%
Exterran Energy Solutions LP				22,216,090	5	1.29%
Utex Industries Inc.				17,973,450	6	1.05%
Devon Energy Production Co LP				13,840,485	8	0.81%
Williams Brothers Construction				12,707,070	9	0.74%
Total of principal taxpayers	657,523,090		22.96%	257,864,815		15.03%
All other	2,206,198,726		77.04%	1,458,360,586		84.97%
Total	<u>\$ 2,863,721,816</u>		<u>100.00%</u>	<u>\$ 1,716,225,401</u>		<u>100.00%</u>

Source: Colorado County Central Appraisal District

COLORADO COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
 (Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	8,273,819	3,532,658	42.70%	4,725,724	8,258,382	99.81%
2013	8,485,357	3,331,818	39.27%	5,135,367	8,467,185	99.79%
2014	9,119,183	3,469,916	38.05%	5,629,620	9,099,536	99.78%
2015	9,915,531	3,540,217	35.70%	6,347,413	9,887,630	99.72%
2016	10,679,842	3,579,851	33.52%	7,022,592	10,602,443	99.28%
2017	11,500,145	3,943,592	34.29%	7,513,086	11,456,678	99.62%
2018	11,823,056	4,231,669	35.79%	7,528,449	11,760,118	99.47%
2019	12,827,301	4,478,928	34.92%	8,257,563	12,736,491	99.29%
2020	13,112,364	4,004,976	30.54%	8,957,886	12,962,862	98.86%
2021	14,308,805	3,813,300	26.65%	--	3,813,300	26.65%

Source: Colorado County Central Appraisal District

COLORADO COUNTY, TEXAS

TAXABLE SALES BY CATEGORY
 LAST TEN CALENDAR YEARS
 (Unaudited)

Category (1)	2012	2013	2014	2015	2016	2017
Agriculture, Forestry, Fishing	\$ 822,297	\$ 1,004,196	\$ 1,106,605	\$ 964,714	\$ 965,014	\$ 1,044,459
Mining	860,198	1,276,172	4,733,722	7,308,454	7,134,460	5,070,516
Construction	6,016,120	6,095,204	5,279,829	5,433,929	8,279,670	6,700,395
Manufacturing	16,998,336	20,898,675	28,161,189	28,033,627	24,652,335	23,692,737
Transportation, Utilities & Communications	1,642,214	3,007,518	4,670,811	4,029,110	4,042,296	3,894,011
Wholesale Trade	7,754,632	8,582,231	10,849,153	9,273,222	9,528,610	8,516,654
Retail Trade	78,404,626	80,753,584	86,445,355	87,714,657	91,690,218	91,744,530
Finance, Insurance, Real Estate	20,961,229	15,894,213	16,838,001	13,367,115	5,410,161	10,185,167
Accommodations/ Food Services	24,639,821	26,048,046	27,155,365	27,358,625	28,906,878	29,891,231
Arts/Entertainment/ Recreation	2,543,020	3,432,539	4,282,332	5,138,273	4,823,763	5,711,937
Public Administration Services	1,580,604	1,691,554	1,867,442	1,989,001	1,902,541	1,951,951
	15,345,604	13,788,464	14,118,353	14,719,728	16,712,382	17,018,066
Total	\$ 177,568,701	\$ 182,472,396	\$ 205,508,157	\$ 205,330,455	\$ 204,048,328	\$ 205,421,654
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: Texas State Comptroller

Notes:

(1) Texas State Comptroller collects and remits sales taxes collected to the County. The state does not disclose information on identities of sales tax remitters.

(2) Information is limited to the two quarters available at the time of preparing the report.

TABLE D-11

	2018	2019	2020	2021(2)
\$	1,178,374	1,143,057	1,490,690	501,665
	4,196,748	7,104,525	8,697,379	4,591,107
	7,329,928	7,222,137	6,918,797	2,686,331
	28,054,819	33,031,509	25,490,857	12,349,758
	3,849,731	2,854,838	2,214,328	971,653
	9,956,864	10,234,986	11,968,041	5,564,273
	93,629,305	97,410,217	109,763,674	56,614,717
	15,601,601	17,526,101	10,426,615	2,342,002
	31,295,951	32,169,875	31,976,274	19,199,758
	7,043,924	8,462,881	8,922,332	6,572,282
	1,989,181	1,845,020	1,781,127	889,844
	20,444,073	26,013,359	24,406,658	8,979,192
\$	<u>224,570,499</u>	<u>245,018,505</u>	<u>244,056,772</u>	<u>121,262,582</u>
	0.50%	0.50%	0.50%	0.50%

COLORADO COUNTY, TEXAS

DIRECT AND OVERLAPPING SALES TAX RATES
 LAST TEN FISCAL YEARS
 (Unaudited)

Fiscal Year	County Direct Rate	City of Columbus	City of Eaglelake	City of Weimar	Rice Hospital District
2012	0.50%	1.50%	1.00%	1.50%	0.50%
2013	0.50%	1.50%	1.00%	1.50%	0.50%
2014	0.50%	1.50%	1.00%	1.50%	0.50%
2015	0.50%	1.50%	1.00%	1.50%	0.50%
2016	0.50%	1.50%	1.00%	1.50%	0.50%
2017	0.50%	1.50%	1.00%	1.50%	0.50%
2018	0.50%	1.50%	1.00%	1.50%	0.50%
2019	0.50%	1.50%	1.00%	1.50%	0.50%
2020	0.50%	1.50%	1.00%	1.50%	0.50%
2021	0.50%	1.50%	1.00%	1.50%	0.50%

Sources: Texas State Comptroller

COLORADO COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Category (1)	2021(2)			2012		
	Taxable Sales (2)	Percentage of Total	# Remitters	Taxable Sales	Percentage of Total	# Remitters
Agriculture, Forestry, Fishing	\$ 501,665	0.43%	24	\$ 280,873	0.34%	17
Mining	4,591,107	3.93%	15	169,047	0.21%	10
Construction	2,686,331	2.30%	59	2,569,204	3.14%	82
Manufacturing	12,349,758	10.58%	73	7,942,966	9.70%	63
Transportation, Utilities & Communications	971,653	0.83%	16	328,483	0.40%	12
Wholesale Trade	5,564,273	4.77%	36	3,632,474	4.43%	33
Retail Trade	56,614,717	48.48%	292	38,483,241	46.98%	248
Finance, Insurance, Real Estate	2,342,002	2.01%	20	10,129,591	12.37%	19
Accommodation & Food Service	19,199,758	16.44%	81	12,208,834	14.90%	72
Arts, Entertainment, Recreation	6,572,282	5.63%	17	1,066,717	1.30%	16
Public Administration	889,844	0.76%	4	770,867	0.94%	4
Services	4,486,504	3.84%	92	4,333,935	5.29%	72
	<u>\$ 116,769,894</u>	<u>100.00%</u>	<u>729</u>	<u>\$ 81,916,232</u>	<u>100.00%</u>	<u>648</u>

Source: Texas State Comptroller

Notes:

- (1) Texas State Comptroller collects and remits sales taxes collected to the County. The state does not disclose information on identities of sales tax remitters.
- (2) Information is limited to the two quarters available at the time of preparing the report.

COLORADO COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

TABLE D-14

Fiscal Year	General Bonded Debt Outstanding			Total Primary Government	Percentage Actual Taxable Value of Property	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Contractual Obligations	Capital Lease Obligations				
2012	\$ 8,185,000	\$ --	\$ 38,035	\$ 8,223,035	\$ 0.48%	0.96%	396
2013	7,852,525	--	17,834	7,870,359	0.45%	0.90%	381
2014	7,529,714	--	--	7,529,714	0.40%	0.83%	364
2015	7,145,907	--	--	7,145,907	0.35%	0.76%	346
2016	6,722,101	--	39,284	6,761,385	0.32%	0.69%	324
2017	6,299,488	--	30,015	6,329,503	0.28%	0.65%	301
2018	5,844,488	--	20,747	5,865,235	0.25%	0.62%	276
2019	5,525,681	--	10,747	5,536,428	0.23%	0.56%	261
2020	4,981,874	--	--	4,981,874	0.20%	0.49%	232
2021	4,468,067	--	--	4,468,067	0.16%	443.17%	217

Notes:

- (1) General obligation bonds presented net of unamortized premium and/or discount.
- (2) See the Schedule of Assessed and Estimated Actual Values of Taxable Property on Table D-7 for property value data.
- (3) Population data can be found in the Schedule of Demographics and Economic Statistics on Table D-18.

COLORADO COUNTY, TEXAS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
 LAST TEN FISCAL YEARS
 (Unaudited)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Restricted to Repaying Principal</u>	<u>Total</u>	<u>Percentage of Actual Taxable Value of Property</u>	<u>Per Capita</u>
2012	\$ 8,185,000	\$ (369,204)	\$ 7,815,796	0.46%	376
2013	7,852,525	(332,823)	7,519,702	0.43%	364
2014	7,529,714	(268,717)	7,260,997	0.38%	351
2015	7,145,907	(188,564)	6,957,343	0.34%	337
2016	6,722,101	(58,850)	6,663,251	0.32%	319
2017	6,298,295	(77,139)	6,221,156	0.28%	296
2018	5,844,488	(93,776)	5,750,712	0.25%	271
2019	5,525,681	(108,603)	5,417,078	0.22%	255
2020	4,981,874	(146,565)	4,835,309	0.19%	225
2021	4,468,067	(151,628)	4,316,439	0.15%	210

Notes:

- (1) General obligation bonds presented net of unamortized premium and/or discount.
- (2) See the Schedule of Assessed and Estimated Actual Values of Taxable Property on page for property value data.
- (3) Population data can be found in the Schedule of Demographics and Economic Statistics on Table D-18.

COLORADO COUNTY, TEXAS

DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Eagle Lake	\$ 380,000	100.00%	\$ 380,000
Columbus	466,118	100.00%	466,118
Weimar	1,500,000	100.00%	1,500,000
School Districts			
Columbus	6,515,308	96.46%	6,284,666
Rice Consolidated	26,074,038	100.00%	26,074,038
Weimar	13,341,061	93.66%	12,495,238
Special Districts			
Glidden Fresh Water Supply District #1	350,000	100.00%	<u>350,000</u>
Subtotal, Overlapping Debt			47,550,060
County Direct Debt (net of unamortized premium/discount)	4,468,067		<u>4,468,067</u>
Total Direct and Overlapping Debt			<u>\$ 52,018,127</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Colorado County Central Appraisal District. Debt outstanding data provided by each governmental unit.

Estimated percentage applicable is the ratio of the value of taxable property overlapping government vs. the value of taxable property for the County.

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COLORADO COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (Unaudited)

	2012	2013	2014	2015	2016
Assessed Value of Property	\$ 1,716,225,401	\$ 1,759,081,087	\$ 1,891,281,659	\$ 2,055,892,422	\$ 2,093,759,781
Debt Limit, 10% of total assessed value	171,622,540	175,908,109	189,128,166	205,589,242	209,375,978
Amount of Debt Applicable to limit					
General obligation bonds (net of prem/disc)	8,160,932	7,852,525	7,529,714	7,145,907	6,722,101
Less resources restricted to repaying principal	369,204	332,823	(268,717)	(188,564)	(58,850)
Total net debt applicable to limit	<u>7,791,728</u>	<u>7,519,702</u>	<u>7,798,431</u>	<u>6,957,343</u>	<u>6,663,251</u>
Legal Debt Margin	<u>\$ 163,830,812</u>	<u>\$ 168,388,407</u>	<u>\$ 181,329,735</u>	<u>\$ 198,631,899</u>	<u>\$ 202,712,727</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	4.5%	4.3%	4.1%	3.4%	3.2%

TABLE D-17

2017	2018	2019	2020	2021
\$ 2,254,228,624	\$ 2,319,607,751	\$ 2,438,637,405	\$ 2,521,316,802	\$ 2,863,721,816
225,422,862	231,960,775	243,863,741	252,131,680	286,372,182
6,298,295	5,844,488	5,525,681	4,981,874	4,468,067
(77,139)	(93,776)	(108,603)	(144,781)	(151,628)
<u>6,221,156</u>	<u>5,750,712</u>	<u>5,417,078</u>	<u>4,837,093</u>	<u>4,316,439</u>
\$ <u>219,201,706</u>	\$ <u>226,210,063</u>	\$ <u>238,446,663</u>	\$ <u>247,294,587</u>	\$ <u>282,055,743</u>
2.8%	2.5%	2.2%	1.9%	1.5%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 2,863,721,816
Debt Limit (10% of Assessed Value)	<u>286,372,182</u>
Debt Applicable to Limit:	
General Obligation Bonds (net of prem/disc)	4,468,067
Less: Amount Set Aside for Repayment of	
General Obligation Debt	<u>(151,628)</u>
Total Net Debt Applicable to Limit	<u>4,316,439</u>
Legal Debt Margin	\$ <u>282,055,743</u>

COLORADO COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN CALENDAR YEARS
 (Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 (1)
Population (1)	20,724	20,717	20,695	20,946	21,091	21,301	21,317	21,467	21,610	21,610
Personal Income (000's), (1)	\$ 843,627	\$ 872,978	\$ 911,183	\$ 927,261	\$ 905,426	\$ 974,497	\$ 985,915	\$ 1,038,856	\$ 1,117,922	\$ 1,117,922
Per Capita Personal Income (1)	\$ 40,708	\$ 42,138	\$ 44,029	\$ 44,269	\$ 42,929	\$ 45,749	\$ 46,250	\$ 48,393	\$ 51,732	\$ 51,732
Median Age (2)	43.7	43.7	43.7	43.7	43.4	43.4	43.4	43.4	42.9	42.9
Education Level in Years of Schooling										
Less than high school graduate	20.4%	20.4%	18.6%	19.2%	18.1%	18.4%	18.2%	11.8%	11.6%	18.1%
High school graduate	38.7%	39.6%	39.0%	39.2%	38.5%	37.6%	36.3%	41.6%	38.5%	37.5%
Some college or associate's degree	25.9%	24.7%	26.4%	25.0%	25.9%	26.7%	27.8%	31.8%	33.3%	26.0%
Bachelor's degree or higher	15.0%	15.3%	16.0%	16.6%	18.2%	17.3%	17.7%	14.8%	16.6%	18.4%
School Enrollment (3)	3,305	3,522	3,488	3,500	3,593	3,467	3,555	3,447	3,516	3,472
Unemployment (4)	5.7%	5.2%	3.4%	3.9%	4.6%	3.4%	3.1%	3.0%	6.1%	5.0%

(1) Source: Bureau of Economic Analysis (no update for 2021 is available)

(2) Source: U.S. Census Bureau

(3) Source: Columbus ISD, Rice CISD, Weimar ISD

(4) Source: Texas Workforce Commission

COLORADO COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND NINE YEARS AGO
 (Unaudited)

Employer	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percent of Total County Employment
Columbus ISD	242	3	2.56%	249	2	3.65%
Rice Consolidated ISD	243	2	2.57%	220	3	3.22%
Utex Industries	245	1	2.60%	283	1	4.15%
Columbus Community Hospital	177	5	1.88%	190	5	2.79%
County of Colorado	183	4	1.94%	135	6	1.98%
Drymalla Construction	100	10	1.06%	100	9	1.47%
Weimar ISD	123	6	1.30%	112	8	1.64%
Rice Medical Center	111	8	1.18%			
Titan Production Equipment	115	7	1.22%			
Great Southern Wood	107	9	1.13%			
River Oaks Convalescent				115	7	1.69%
Exterran				205	4	3.00%
Diversitech				81	10	1.19%
Total	<u>1,646</u>		<u>17.44%</u>	<u>1,690</u>		<u>24.78%</u>

Source: The Texas Workforce Development Board

COLORADO COUNTY, TEXAS

FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (Unaudited)

Function/Program	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Government										
General administration	9	9	9	9	9	9	14	15	15	15
Financial administration	6	6	6	6	6	6	7	8	8	8
Judicial	16	16	16	17	17	17	24	24	24	23
Public Safety	65	65	66	66	66	68	77	96	98	95
Public Facilities	4	4	4	4	4	4	5	5	4	4
Public Transportation	30	30	30	30	30	30	30	30	26	29
Conservation	2	2	2	2	2	2	2	2	1	1
Health and welfare	1	1	1	1	1	1	1	1	1	1
Total	<u>133</u>	<u>133</u>	<u>134</u>	<u>135</u>	<u>135</u>	<u>137</u>	<u>160</u>	<u>181</u>	<u>177</u>	<u>176</u>

Source: The Workforce Development Board

COLORADO COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Marriage license issued	133	144	144	131	120	140	121	120	151	125
Birth certificates	200	278	279	295	301	291	351	358	301	374
Death certificates	200	200	200	200	200	212	195	221	238	247
Judicial										
County Court										
Probate cases filed	112	110	118	96	91	130	89	130	115	152
Mental Health cases filed	6	1	5	2	3	2	6	3	1	4
Civil cases filed	66	60	70	55	82	156	90	58	50	38
Criminal cases filed	442	431	354	482	428	409	351	278	217	197
District Court										
Civil cases filed	344	292	285	324	354	371	326	344	265	251
Criminal cases filed	232	165	175	172	296	337	192	141	169	171
Justice Court										
Cases filed	6,450	4,348	5,655	5,845	6,475	4,662	4,291	3,834	2,821	2,868
Public Safety										
Jail bookings	1,498	1,488	1,181	1,393	1,329	1,204	1,320	1,126	780	903
Jail average daily occupancy	51	53	48	57	59	67	59	48	37	43
Emergency responses	1,393	1,459	1,389	1,684	1,520	1,791	1,587	1,754	2,455	2,424
Emergency transfers	309	297	345	418	408	584	555	929	448	300
Health & Welfare										
Septic permits issued	104	88	117	129	139	120	128	150	193	183
Building permits issued	171	206	273	290	138	225	255	337	437	392
Indigent health care active cases	13	18	21	22	16	16	11	13	9	10

Source: County records

TABLE D-22

COLORADO COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	3	3	3	3	3	3	1
Patrol Units	24	24	26	26	26	27	27	27	27	29
EMS Stations	3	3	3	3	3	3	3	3	3	3
Ambulance Units	8	8	8	8	8	8	8	10	10	11
Probation Dept	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Courthouse	1	1	1	1	1	1	1	1	1	1
Annex	1	1	1	1	1	1	1	1	1	1
Maintenance	1	1	1	1	1	1	1	1	1	1
Judicial										
JP Offices	4	4	4	4	4	4	4	4	4	4
Conservation										
AgriLife	1	1	1	1	1	1	1	1	1	1
Public Transportation										
Asphalt Roads (miles)	442	442	444	446	449	449	452	457	458	458
Gravel Roads (miles)	299	298	296	294	291	291	289	285	284	284
Dirt Roads (miles)	0	0	0	0	0	0	0	0	0	0
Bridges	88	88	88	88	88	89	92	93	93	94

Sources: County records.