

ANNUAL FINANCIAL REPORT

of

LEON COUNTY, TEXAS

For the Year Ended
September 30, 2021

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LEON COUNTY, TEXAS

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September 30, 2021

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INTRODUCTORY SECTION

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LEON COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
For the Year Ended September 30, 2021

COMMISSIONERS' COURT

Byron Ryder	County Judge
Joey Sullivan	Commissioner, Precinct # 1
David Ferguson	Commissioner, Precinct # 2
Kyle Workman	Commissioner, Precinct # 3
David Grimes	Commissioner, Precinct # 4

DISTRICT COURTS

Deborah Oakes Evans	Judge, 87 th Judicial District
Hal R. Ridley	Judge, 278 th Judicial District
Michael Davis	Judge, 369 th Judicial District
James "Caleb" Henson	District Attorney
Cassandra Noey	District Clerk

COUNTY COURT

Byron Ryder	County Judge
Keith Cook	County Attorney
Christie Wakefield	County Clerk

JUSTICE COURTS

Lori Reid	Justice of the Peace, Precinct # 1
Jack Keeling	Justice of the Peace, Precinct # 2
Lee Weiler	Justice of the Peace, Precinct # 4

LAW ENFORCEMENT

Kevin Ellis	Sheriff
Glenn Hightower	Constable, Precinct # 1
George Holleman	Constable, Precinct # 2
David Welch	Constable, Precinct # 4

FINANCIAL ADMINISTRATION

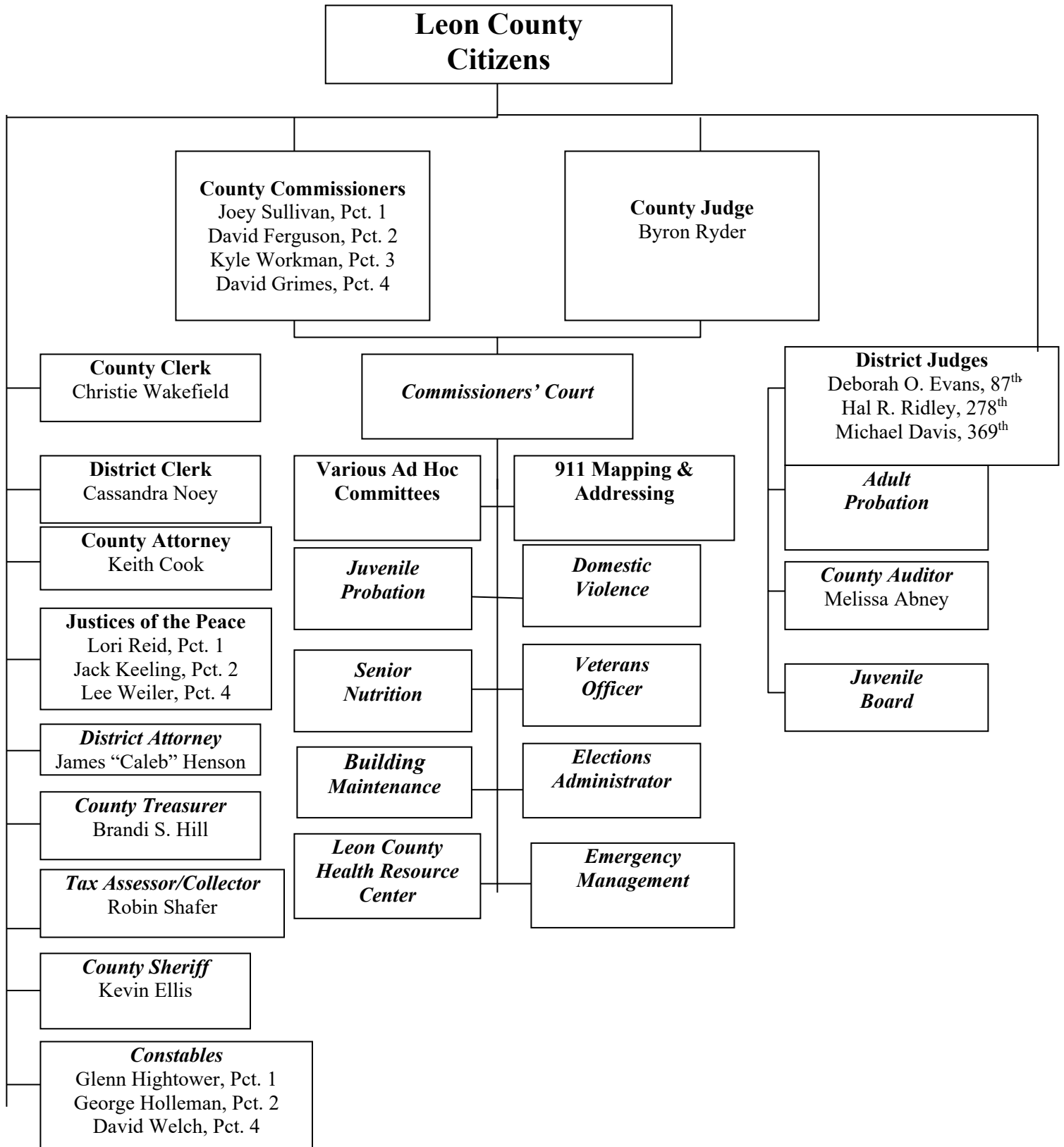
Melissa Abney	County Auditor
Robin Shafer	Tax Assessor/Collector
Brandi S. Hill	County Treasurer

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LEON COUNTY, TEXAS

ORGANIZATIONAL CHART

For the Year Ended September 30, 2021



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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Members of the Commissioners' Court of
Leon County, Texas:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Leon County, Texas (the "County") as of and for the year ended September 30, 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.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension liability and total other postemployment benefits liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements.

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

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

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
January 5, 2022

***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

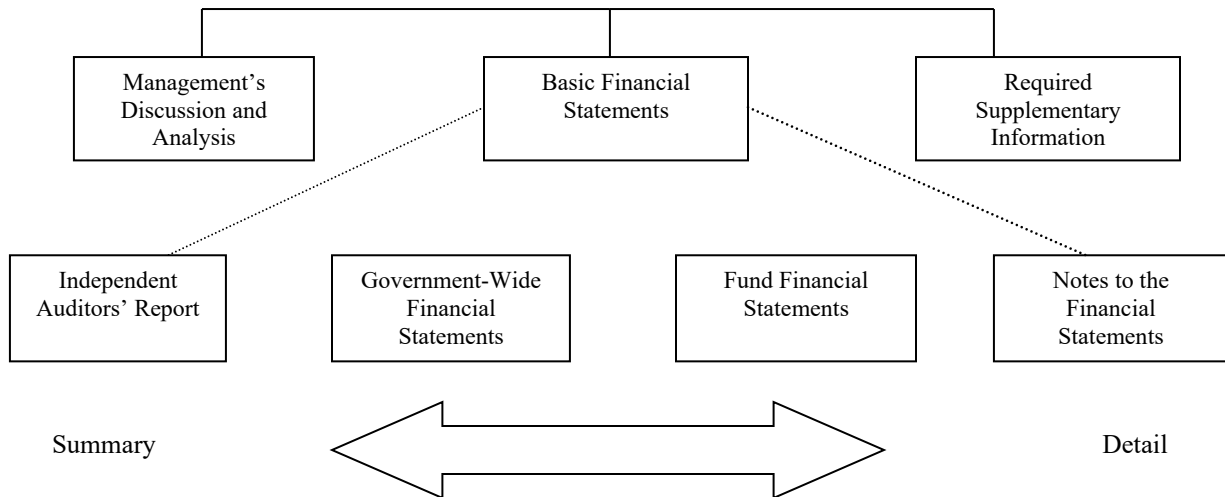
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LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Leon County, Texas (the "County") for the year ended September 30, 2021. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the County's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT

Components of the Financial Section



The County's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information for the County as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the County as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the County's financial statements, report information on the County's activities that enable the reader to understand the financial condition of the County. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other nonfinancial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

The Statement of Activities presents information showing how the County's net position changed during the most recent 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 – the accrual method rather than modified accrual that is used in the fund level statements.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2021

The Statement of Net Position and the Statement of Activities divide the County's financials into two classes of activities:

1. *Governmental Activities* – All of the County's basic services are reported here including general government, judicial, legal, public safety, public welfare, and public transportation. Interest payments on the County's debt are also reported here. Property taxes, sales taxes, and other fees finance most of these activities.
2. *Business-Type Activities* – Services involving a fee for those services are reported within this class. These services include the County's expo center.

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

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The three categories of County funds are governmental, proprietary, and fiduciary.

Governmental Funds

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

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

The County maintains 27 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general, road and bridge, and grant funds, which are considered to be major funds for reporting purposes.

The County adopts an annual appropriated budget for its general, road and bridge, grant, and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, grant, and select special revenue funds to demonstrate compliance with these budgets.

Proprietary Funds

The County maintains one type of proprietary fund, enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its expo center. The proprietary fund financial statements provide separate information for the expo center. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2021

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County maintains four fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position and statement of changes in fiduciary net position.

Notes to Financial Statements

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

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general, road and bridge, and grant funds, as well as a schedule of changes in net pension liability and total other postemployment benefits liability and related ratios, and a schedule of contributions for the Texas County and District Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$23,632,505 as of September 30, 2021. This compares with \$23,453,259 from the prior fiscal year. A significant portion of the County's net position, 50 percent, reflects its investments in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2021

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	2021			2020		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 15,078,675	\$ 32,180	\$ 15,110,855	\$ 13,427,813	\$ 27,608	\$ 13,455,421
Capital assets, net	7,890,132	4,773,968	12,664,100	7,797,352	4,915,302	12,712,654
Total Assets	22,968,807	4,806,148	27,774,955	21,225,165	4,942,910	26,168,075
Deferred outflows - pensions	1,195,521	-	1,195,521	448,175	-	448,175
Deferred outflows - OPEB	101,770	-	101,770	85,031	-	85,031
Total Deferred Outflows of Resources	1,297,291	-	1,297,291	533,206	-	533,206
Long-term liabilities	1,529,549	-	1,529,549	1,170,956	-	1,170,956
Other liabilities	2,905,790	12,910	2,918,700	1,200,127	8,338	1,208,465
Total Liabilities	4,435,339	12,910	4,448,249	2,371,083	8,338	2,379,421
Deferred inflows - pensions	963,206	-	963,206	834,923	-	834,923
Deferred inflows - OPEB	28,286	-	28,286	33,678	-	33,678
Total Deferred Inflows of Resources	991,492	-	991,492	868,601	-	868,601
Net Position:						
Net investment in capital assets	7,039,863	4,773,968	11,813,831	7,249,449	4,915,302	12,164,751
Restricted	2,974,769	-	2,974,769	2,667,958	-	2,667,958
Unrestricted	8,824,635	19,270	8,843,905	8,601,280	19,270	8,620,550
Total Net Position	\$ 18,839,267	\$ 4,793,238	\$ 23,632,505	\$ 18,518,687	\$ 4,934,572	\$ 23,453,259

A portion of the County's net position, \$2,974,769 or 13 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$8,843,905 or 37 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$179,246 during the current fiscal year. Current assets increased due to an increase in cash in the grant fund. The cash increased by \$1,690,262 due to a new ARP grant. The grant revenue is unearned for the fiscal year, which also caused an increase in other liabilities. Long term liabilities increased due to the new capital leases.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2021

Statement of Activities

The following table provides a summary of the County's changes in net position:

	2021			2020		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
Program revenues:						
Charges for services	\$ 898,318	\$ 111,473	\$ 1,009,791	\$ 878,971	\$ 40,100	\$ 919,071
Operating grants and contributions	1,609,555	-	1,609,555	840,965	-	840,965
General revenues:						
Property taxes	9,366,258	-	9,366,258	8,861,920	-	8,861,920
Sales taxes	1,205,244	-	1,205,244	1,355,151	-	1,355,151
Motor vehicle inventory tax	587,048	-	587,048	557,328	-	557,328
Investment income	222,288	-	222,288	192,475	-	192,475
Other revenue	530,521	6,821	537,342	819,944	13,735	833,679
Total Revenues	<u>14,419,232</u>	<u>118,294</u>	<u>14,537,526</u>	<u>13,506,754</u>	<u>53,835</u>	<u>13,560,589</u>
Expenses						
General government	5,174,617	-	5,174,617	4,951,035	-	4,951,035
Judicial	967,810	-	967,810	1,164,057	-	1,164,057
Legal	218,038	-	218,038	344,623	-	344,623
Public safety	3,218,727	-	3,218,727	3,788,531	-	3,788,531
Public welfare	553,198	-	553,198	650,644	-	650,644
Public transportation	3,833,544	-	3,833,544	3,650,090	-	3,650,090
Interest on long-term debt	22,258	-	22,258	20,633	-	20,633
Expo center	-	370,088	370,088	-	287,200	287,200
Total Expenses	<u>13,988,192</u>	<u>370,088</u>	<u>14,358,280</u>	<u>14,569,613</u>	<u>287,200</u>	<u>14,856,813</u>
Change in Net Position Before Transfers	431,040	(251,794)	179,246	(1,062,859)	(233,365)	(1,296,224)
Transfers in (out)	(110,460)	110,460	-	(163,420)	163,420	-
Change in Net Position	320,580	(141,334)	179,246	(1,226,279)	(69,945)	(1,296,224)
Beginning net position	18,518,687	4,934,572	23,453,259	19,744,966	5,004,517	24,749,483
Ending Net Position	<u>\$ 18,839,267</u>	<u>\$ 4,793,238</u>	<u>\$ 23,632,505</u>	<u>\$ 18,518,687</u>	<u>\$ 4,934,572</u>	<u>\$ 23,453,259</u>

For the year ended September 30, 2021, revenues from governmental activities totaled \$14,419,232, compared with \$13,506,754 in the prior year. This \$912,478 net increase is primarily the result of an increase in property taxes due to increases in property tax values from prior year and an increase in operating grants and contributions from the prior year by \$768,590, due to grants received for COVID 19, Homeland Security, and County Transportation Infrastructure grants.

Governmental expenses decreased from the prior year by \$581,421, which can be primarily attributed to a decrease in all functions with the exception of general government and public transportation due to a decrease in personnel, maintenance and repairs, pensions and related payroll costs during the current year.

The total business-type revenues increased by \$64,459 from the prior year as a result of increase in charges for services and more donations during the current year. Expenses increased by \$82,888 from the prior year due to an increase in operating costs.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2021

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

The County's governmental funds reflect a combined fund balance of \$7,901,597, a net increase of \$322,476 from the prior year. Of this total ending fund balance, \$166,087 is nonspendable, \$2,136,809 is restricted for road and bridge, \$80,735 is restricted for law enforcement, and \$720,812 is restricted for other purposes. The amount of unassigned fund fund balance is \$4,797,154.

The general fund balance increase of \$43,941 is primarily due to the increase in property tax revenue. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 62 percent, while total fund balance represents 63 percent, respectively, of total general fund expenditures.

The road and bridge fund increase in fund balance of \$295,832 is due to an increase in property taxes collected and other revenues.

There was an overall increase of \$845,125 in revenues when compared to the prior year in the grant fund. This increase can be primarily attributed to the \$598,515 COVID-19 Grant Program and \$235,175 County Transportation Infrastructure Grant Program monies received during the current year.

Proprietary Fund – The County's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were over final budgeted revenues by \$561,601 during the year. This positive variance is primarily attributable to higher than expected property taxes revenue, fines and forfeitures, and other revenue. General fund disbursements were under the final budget by \$820,341. Total transfers also had a positive variance of \$1,073,272, contributing to an ending net positive variance for the general fund of \$2,455,214.

CAPITAL ASSETS

At the end of the year, the County's governmental and business-type activities invested \$12,664,100 in a variety of capital assets (net of accumulated depreciation). This represents a net decrease of \$48,554.

Major capital asset events during the year included the following:

- Completion of the expo center's arena 2 for a total of \$1,035,000
- Centerville Tower project for \$371,746
- Completion of the 1913 jail, phase 1-3 for \$154,976
- Road and bridge equipment totaling \$552,680

More detailed information about the County's capital assets is presented in note III.C. to the financial statements.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2021

LONG-TERM DEBT

At the end of the year, the County reported total obligations under capital leases of \$850,269. The County obtained \$558,527 in capital lease financing during fiscal year 2021. In addition, the County reported other long-term liabilities of \$493,976 for an OPEB obligation and \$185,304 related to compensated absences.

More detailed information on the County's long-term liabilities can be found in note III.D. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County continues to experience an increase in property taxes with the re-evaluations in properties. Due to elected/appointed officials' cost-cutting measures, the County has continued to provide services to the residents of the County at a superior level. The budget for fiscal year 2022 will allow the County to maintain services, improve employee compensation, and invest in capital projects with the current tax rate of \$0.443095.

The continued spread of the COVID-19 pandemic has given rise in uncertainties that may have a significant negative impact on the operating activities and results of the County. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are uncertain.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances. Questions concerning this report or requests for additional financial information should be directed to Melissa Abney, County Auditor, Leon County, P.O. Box 898, Centerville, Texas 75833.

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BASIC FINANCIAL STATEMENTS

LEON COUNTY, TEXAS

STATEMENT OF NET POSITION

September 30, 2021

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<u>Assets</u>			
Current assets:			
Cash and equity in pooled cash	\$ 5,430,414	\$ 29,520	\$ 5,459,934
Investments	4,499,818	-	4,499,818
Receivables, net	2,196,695	-	2,196,695
Due from fiduciary funds	4,842	-	4,842
Prepays	178,746	2,660	181,406
Total Current Assets	12,310,515	32,180	12,342,695
Noncurrent assets:			
Net pension asset	2,768,160	-	2,768,160
Nondepreciable capital assets	480,301	413,551	893,852
Net depreciable capital assets	7,409,831	4,360,417	11,770,248
Total Noncurrent Assets	10,658,292	4,773,968	15,432,260
Total Assets	22,968,807	4,806,148	27,774,955
<u>Deferred Outflows of Resources</u>			
Deferred outflows - pensions	1,195,521	-	1,195,521
Deferred outflows - OPEB	101,770	-	101,770
Total Deferred Outflows of Resources	1,297,291	-	1,297,291
<u>Liabilities</u>			
Current liabilities:			
Accounts payable and accrued liabilities	910,581	12,910	923,491
Accrued interest payable	15,332	-	15,332
Unearned revenue	1,979,877	-	1,979,877
Total Current Liabilities	2,905,790	12,910	2,918,700
Noncurrent liabilities:			
Long-term liabilities due within one year	452,069	-	452,069
Long-term liabilities due in more than one year	1,077,480	-	1,077,480
Total Noncurrent Liabilities	1,529,549	-	1,529,549
Total Liabilities	4,435,339	12,910	4,448,249
<u>Deferred Inflows of Resources</u>			
Deferred inflows - pensions	963,206	-	963,206
Deferred inflows - OPEB	28,286	-	28,286
Total Deferred Inflows of Resources	991,492	-	991,492
<u>Net Position</u>			
Net investment in capital assets	7,039,863	4,773,968	11,813,831
Restricted for:			
Road and bridges	2,170,357	-	2,170,357
Law enforcement	82,335	-	82,335
Other purposes	722,077	-	722,077
Unrestricted	8,824,635	19,270	8,843,905
Total Net Position	\$ 18,839,267	\$ 4,793,238	\$ 23,632,505

See Notes to Financial Statements.

LEON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary Government:			
Governmental Activities:			
General government	\$ 5,174,617	\$ 106,326	\$ 1,262,605
Judicial	967,810	766,202	-
Legal	218,038	-	-
Public safety	3,218,727	25,790	111,775
Public welfare	553,198	-	-
Public transportation	3,833,544	-	235,175
Interest and fiscal charges	22,258	-	-
Total Governmental Activities	13,988,192	898,318	1,609,555
Business-Type Activities:			
Expo center	370,088	111,473	-
Total Business-Type Activities	370,088	111,473	-
Total Primary Government	\$ 14,358,280	\$ 1,009,791	\$ 1,609,555

General Revenues:

Property taxes
Sales taxes
Motor vehicle inventory tax
Investment income
Other revenue
Transfers

Total General Revenues

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (3,805,686)	\$ -	\$ (3,805,686)
(201,608)	-	(201,608)
(218,038)	-	(218,038)
(3,081,162)	-	(3,081,162)
(553,198)	-	(553,198)
(3,598,369)	-	(3,598,369)
(22,258)	-	(22,258)
<u>(11,480,319)</u>	<u>-</u>	<u>(11,480,319)</u>
-	(258,615)	(258,615)
-	(258,615)	(258,615)
<u>(11,480,319)</u>	<u>(258,615)</u>	<u>(11,738,934)</u>
9,366,258	-	9,366,258
1,205,244	-	1,205,244
587,048	-	587,048
222,288	-	222,288
530,521	6,821	537,342
(110,460)	110,460	-
<u>11,800,899</u>	<u>117,281</u>	<u>11,918,180</u>
320,580	(141,334)	179,246
<u>18,518,687</u>	<u>4,934,572</u>	<u>23,453,259</u>
<u>\$ 18,839,267</u>	<u>\$ 4,793,238</u>	<u>\$ 23,632,505</u>

LEON COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2021

	<u>General</u>	<u>Road and Bridge</u>	<u>Grant</u>	<u>Nonmajor Governmental Funds</u>
<u>Assets</u>				
Cash and equity in pooled cash	\$ 765,476	\$ 2,072,761	\$ 1,746,104	\$ 846,073
Investments	4,299,818	200,000	-	-
Receivables, net	1,409,213	383,855	244,744	118,594
Due from other funds	161,814	-	-	-
Due from fiduciary funds	4,842	-	-	-
Prepays	129,674	33,548	-	15,524
Total Assets	<u>\$ 6,770,837</u>	<u>\$ 2,690,164</u>	<u>\$ 1,990,848</u>	<u>\$ 980,191</u>
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 238,134	\$ 93,142	\$ 35,430	\$ 138,830
Due to other funds	-	-	135,672	26,142
Due to others	-	-	-	10,790
Other liabilities	348,769	45,486	-	-
Unearned revenue	160,069	-	1,819,746	62
Total Liabilities	<u>746,972</u>	<u>138,628</u>	<u>1,990,848</u>	<u>175,824</u>
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	1,096,992	381,179	-	-
	<u>1,096,992</u>	<u>381,179</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>				
Nonspendable:				
Prepays	129,674	33,548	-	2,865
Restricted:				
Road and bridge	-	2,136,809	-	-
Law enforcement	-	-	-	80,735
Other purposes	-	-	-	720,812
Unassigned	4,797,199	-	-	(45)
Total Fund Balances	<u>4,926,873</u>	<u>2,170,357</u>	<u>-</u>	<u>804,367</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,770,837</u>	<u>\$ 2,690,164</u>	<u>\$ 1,990,848</u>	<u>\$ 980,191</u>

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 5,430,414
4,499,818
2,156,406
161,814
4,842
178,746
\$ 12,432,040

\$ 505,536
161,814
10,790
394,255
1,979,877
3,052,272

1,478,171
1,478,171

166,087
2,136,809
80,735
720,812
4,797,154
7,901,597
\$ 12,432,040

LEON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
September 30, 2021

Fund balances - total governmental funds \$ 7,901,597

Amounts reported for governmental activities in the Statement of Net Position are different because:

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

Nondepreciable capital assets	480,301
Depreciable capital assets, net	7,409,831

Long-term assets and deferred outflows and deferred inflows related to pensions and other post employment benefits (OPEB) are not reported in the governmental funds.

Net pension asset	2,768,160
Deferred outflows related to pensions	1,195,521
Deferred inflows related to pensions	(963,206)
Total OPEB liability	(493,976)
Deferred outflows related to OPEB	101,770
Deferred inflows related to OPEB	(28,286)

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.

Deferred revenue - delinquent property taxes	1,478,171
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Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Accrued interest payable	(15,332)
Long-term liabilities due within one year	(452,069)
Long-term liabilities due in more than one year	(583,504)

Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.

	40,289
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Net Position of Governmental Activities	\$ 18,839,267
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See Notes to Financial Statements.

LEON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	<u>General</u>	<u>Road and Bridge</u>	<u>Grant</u>	<u>Nonmajor Governmental Funds</u>
Revenues				
Property taxes	\$ 6,912,599	\$ 2,384,949	\$ -	\$ -
Sales taxes	1,205,244	-	-	-
Motor vehicle inventory tax	-	587,048	-	-
Intergovernmental revenue	180,748	-	1,106,992	321,815
Charges for services	-	-	-	132,116
Fines and forfeitures	750,710	1,490	-	10,830
Investment income	153,659	55,690	-	12,939
Other revenue	260,707	122,524	-	137,290
Total Revenues	<u>9,463,667</u>	<u>3,151,701</u>	<u>1,106,992</u>	<u>614,990</u>
Expenditures				
Current:				
General government	2,805,903	-	853,201	1,201,393
Judicial	632,726	-	-	351,816
Legal	220,074	-	-	-
Public safety	3,319,941	-	-	68,295
Public welfare	527,509	-	-	-
Public transportation	-	3,400,950	-	-
Debt service:				
Principal	-	216,453	-	-
Interest and fiscal charges	-	23,993	-	-
Capital outlay	267,687	583,000	-	-
Total Expenditures	<u>7,773,840</u>	<u>4,224,396</u>	<u>853,201</u>	<u>1,621,504</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,689,827</u>	<u>(1,072,695)</u>	<u>253,791</u>	<u>(1,006,514)</u>
Other Financing Sources (Uses)				
Capital leases	-	558,527	-	-
Transfers in	378,753	800,000	123,616	1,122,137
Transfers (out)	(2,024,639)	-	(377,407)	(132,920)
Sale of capital assets	-	10,000	-	-
Total Other Financing Sources (Uses)	<u>(1,645,886)</u>	<u>1,368,527</u>	<u>(253,791)</u>	<u>989,217</u>
Net Change in Fund Balances	43,941	295,832	-	(17,297)
Beginning fund balances	4,882,932	1,874,525	-	821,664
Ending Fund Balances	<u>\$ 4,926,873</u>	<u>\$ 2,170,357</u>	<u>\$ -</u>	<u>\$ 804,367</u>

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 9,297,548
1,205,244
587,048
1,609,555
132,116
763,030
222,288
520,521

14,337,350

4,860,497
984,542
220,074
3,388,236
527,509
3,400,950

216,453
23,993
850,687

14,472,941

(135,591)

558,527
2,424,506
(2,534,966)
10,000

458,067

322,476

7,579,121

\$ 7,901,597

LEON COUNTY, TEXAS

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

For the Year Ended September 30, 2021

Net changes in fund balances - total governmental funds \$ 322,476

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,089,051
Depreciation expense	(892,659)
Net effect of capital disposals	(103,612)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred revenue	68,710
Fines and fees receivable	3,172

The net pension asset and deferred outflows and deferred inflows related to pensions and other postemployment benefits (OPEB) are not reported in the governmental funds.

Net pension asset	(450,894)
Deferred outflows related to pensions	747,346
Deferred inflows related to pensions	(128,283)
Total OPEB liability	(55,109)
Deferred outflows related to OPEB	16,739
Deferred inflows related to OPEB	5,392

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when it is first issued; whereas, these amounts are deferred and amortized in the Statement of Activities.

Principal payments	256,161
Capital leases	(558,527)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This adjustment reflects the net change on the accrual basis of accounting for accrued interest payable and compensated absences.

Accrued interest payable	1,735
Compensated absences	(1,118)

Change in Net Position of Governmental Activities \$ 320,580

See Notes to Financial Statements.

LEON COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUND

September 30, 2021

	<u>Business-Type Activities Expo Center</u>
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 29,520
Prepays	2,660
Total Current Assets	<u>32,180</u>
Noncurrent assets:	
Capital assets:	
Nondepreciable capital assets	413,551
Net depreciable capital assets	4,360,417
Total Noncurrent Assets	<u>4,773,968</u>
Total Assets	<u>4,806,148</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	12,910
Total Liabilities	<u>12,910</u>
<u>Net Position</u>	
Net investment in capital assets	4,773,968
Unrestricted	19,270
Total Net Position	<u>\$ 4,793,238</u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUND
For the Year Ended September 30, 2021

	Business-Type Activities
	Expo Center
<u>Operating Revenues</u>	
Charges for services	\$ 111,473
Other revenue	6,821
Total Operating Revenues	118,294
 <u>Operating Expenses</u>	
Personnel	81,439
Supplies	60
Contractual services	30,012
Other expense	96,129
Depreciation	162,448
Total Expenditures	370,088
(Loss) Before Transfers	(251,794)
Transfers in	110,460
Net Change in Net Position	(141,334)
Beginning net position	4,934,572
Ending Net Position	\$ 4,793,238

See Notes to Financial Statements.

LEON COUNTY, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended September 30, 2021

	<u>Business-Type Activities</u> <u>Expo Center</u>
<u>Cash Flows from Operating Activities</u>	
Receipts from customers	\$ 127,967
Payments to suppliers	(122,489)
Payments to employees	(81,439)
Net Cash (Used) by Operating Activities	<u>(75,961)</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Transfers	110,460
Net Cash Provided by Noncapital Financing Activities	<u>110,460</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Capital purchases	(21,114)
Net Cash (Used) by Capital and Related Financing Activities	<u>(21,114)</u>
Net Increase in Cash and Cash Equivalents	13,385
Beginning cash and cash equivalents	<u>16,135</u>
Ending Cash and Cash Equivalents	<u><u>\$ 29,520</u></u>
Reconciliation of Operating	
Income (Loss) to Net Cash	
Provided (Used) by Operating Activities	
Operating (loss)	\$ (251,794)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:	
Depreciation	162,448
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in:	
Receivables, net	9,673
Prepaid items	(860)
Increase (Decrease) in:	
Accounts payable and accrued liabilities	4,572
Net Cash (Used) by Operating Activities	<u><u>\$ (75,961)</u></u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2021

	Total Custodial Funds
<u>Assets</u>	
Cash and cash equivalents	\$ 2,205,657
Due from others	46,771
Total Assets	2,252,428
 <u>Liabilities</u>	
Accounts payable	37,111
Due to primary government	4,842
Due to others	1,827,229
Total Liabilities	1,869,182
 <u>Net Position</u>	
Restricted for:	
Individuals, organizations, or other governments	383,246
Total Net Position	\$ 383,246

See Notes to Financial Statements.

LEON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2021

	<u>Total Custodial Funds</u>
<u>Additions</u>	
Intergovernmental	\$ 92,703
Miscellaneous	53,589
Investment income	1,401
Total Additions	<u>147,693</u>
<u>Deductions</u>	
Distributions to others	13,250
Operating expenses	95,675
Total Deductions	<u>108,925</u>
Change in Net Position	38,768
Beginning net position	344,478
Ending Net Position	<u><u>\$ 383,246</u></u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Leon County, Texas (the “County”) is an independent governmental entity created in 1846 by an act of the Texas Legislature. The County is governed by Commissioners’ Court, which is composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County’s financial statements include the accounts of all County operations. The County provides a vast array of services including general government, judicial, legal, public safety, public welfare, and public transportation.

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

B. 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*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

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, while business-type activities incorporate data from the County’s enterprise funds. Separate financial statements are provided for governmental funds, proprietary 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.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County’s funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, 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.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial transactions not accounted for and reported in another fund. The principal sources of revenues include local property taxes, fees, fines and forfeitures, and charges for services. Disbursements include general government, judicial, legal, public safety, public welfare, and public transportation. The general fund is always considered a major fund for reporting purposes.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue funds are considered major funds for reporting purposes:

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

Grants fund – This fund is used to account for various grants received by the County that are not reported in a separate fund.

The *capital project funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The capital expenditures and towers funds are considered nonmajor funds for reporting purposes.

The County reports the following enterprise fund:

The *enterprise fund* is used to account for and report the operation of the County’s expo center, including administration, operation, and maintenance. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges.

Additionally, the County reports the following fund type:

Fiduciary funds are used to account for and report resources held for the benefit of parties outside the County. The County maintains one type of fiduciary fund, custodial funds. The custodial funds are custodial in nature and do not present results of operations or have a measurement focus. Custodial funds are accounted for using the accrual basis of

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

accounting. These funds are used to account for assets that the County holds for others in a custodial capacity.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds 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 (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise fund) are eliminated so that only the net amount is included as internal balances in the business-type 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. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type 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, proprietary fund, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

F. 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.

The County maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and equity in pooled cash."

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

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

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Bankers' acceptances
- Statewide investment pools

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

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

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Building improvements	15-30 years
Infrastructure	40 years
Equipment and machinery	4-10 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. 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.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

At the fund level, the County 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. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

6. Compensated Employee Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and compensatory time. Amounts accumulated may be paid to employees upon termination of employment or during employment in accordance with the County's personnel policy. The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

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

The property tax rate is allocated each year between the general and road and bridge funds.

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

8. Net Position Flow Assumption

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

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

Sometimes the County 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 County'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.

10. Fund Balance Policies

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

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

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 an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) 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 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.

11. Estimates

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

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

12. Pensions

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

13. Other Postemployment Benefits

The County participates in a single-employer, unfunded, defined benefit group-term life insurance plan operated by TCDRS known as the Group Term Life Fund (GTLF). This is a voluntary program in which participating member counties may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. The funding policy for the GTLF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the County's total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by TCDRS from reports prepared by their consulting actuary.

G. 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

General property taxes are recorded as receipts when levied for the current year and due, payable, and collected in the current year.

The property tax calendar dates are:

Levy date – October 1
Due date – October 1
Collection dates – October 1 through January 31
Lien date – January 1 (following year)

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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

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

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The original budget is adopted by the Commissioners’ Court prior to the beginning of the period. The legal level of control is the department level. Management may not amend the budget without the approval of Commissioners’ Court.

The final amended budget is used in this report. Budgets are adopted for the general fund, road and bridge fund, and select special revenue funds. All funds that adopted a budget did so in accordance with generally accepted accounting principles. Several supplemental budget appropriations were made for the period ended September 30, 2021.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2021, the County had the following investments:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 4,649,818	0.37

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County’s investment policy requires funds on deposit at the depository bank to be collateralized. As of September 30, 2021, bank balances were sufficiently covered by FDIC and market values of pledged securities.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectible) line for certain funds. Below is the detail of receivables for the general fund, the road and bridge fund, the grant fund, and the nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectible accounts.

	<u>General</u>	<u>Road and Bridge</u>	<u>Grant</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Funds</u>
Property taxes	\$ 1,218,881	\$ 426,208	\$ -	\$ -	\$ 1,645,089
Sales taxes	219,114	-	-	-	219,114
Other	93,106	-	244,744	118,594	456,444
Less allowance	(121,888)	(42,353)	-	-	(164,241)
Total Receivables	<u>\$ 1,409,213</u>	<u>\$ 383,855</u>	<u>\$ 244,744</u>	<u>\$ 118,594</u>	<u>\$ 2,156,406</u>

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year end September 30, 2021 is as follows:

	<u>Beginning Balance*</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 352,223	\$ 79,188	\$ -	\$ 431,411
Construction in process	260,888	214,729	(426,727)	48,890
Total capital assets not being depreciated	<u>613,111</u>	<u>293,917</u>	<u>(426,727)</u>	<u>480,301</u>
Other capital assets:				
Buildings and improvements	18,497,222	263,565	-	18,760,787
Infrastructure	15,978,650	271,922	-	16,250,572
Equipment and machinery	7,719,334	686,374	(411,646)	7,994,062
Total other capital assets	<u>42,195,206</u>	<u>1,221,861</u>	<u>(411,646)</u>	<u>43,005,421</u>
Less accumulated depreciation for:				
Buildings and improvements	(14,606,254)	(268,472)	-	(14,874,726)
Infrastructure	(15,378,889)	(16,715)	-	(15,395,604)
Equipment and machinery	(5,025,822)	(607,472)	308,034	(5,325,260)
Total accumulated depreciation	<u>(35,010,965)</u>	<u>(892,659)</u>	<u>308,034</u>	<u>(35,595,590)</u>
Other capital assets, net	<u>7,184,241</u>	<u>329,202</u>	<u>(103,612)</u>	<u>7,409,831</u>
Governmental Activities Capital Assets, Net	<u>\$ 7,797,352</u>	<u>\$ 623,119</u>	<u>\$ (530,339)</u>	<u>7,890,132</u>
			Less associated debt	(850,269)
			Net Investment in Capital Assets	<u>\$ 7,039,863</u>

* Beginning balance restated

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

Depreciation was charged to governmental functions as follows:

General government	\$	258,922
Legal		1,997
Public safety		364
Public welfare		31,816
Public transportation		599,560
Total Governmental Activities Depreciation Expense		<u><u>\$ 892,659</u></u>

A summary of changes in capital assets for business-type activities for the year end September 30, 2021 is as follows:

	<u>Beginning Balance*</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 392,437	\$ -	\$ -	\$ 392,437
Construction in process	<u>1,035,000</u>	<u>21,114</u>	<u>(1,035,000)</u>	<u>21,114</u>
Total capital assets not being depreciated	<u>1,427,437</u>	<u>21,114</u>	<u>(1,035,000)</u>	<u>413,551</u>
Other capital assets:				
Buildings and improvements	3,516,000	1,035,000	-	4,551,000
Equipment and machinery	<u>270,895</u>	<u>-</u>	<u>-</u>	<u>270,895</u>
Total other capital assets	<u>3,786,895</u>	<u>1,035,000</u>	<u>-</u>	<u>4,821,895</u>
Less accumulated depreciation for:				
Buildings and improvements	(125,606)	(117,767)	-	(243,373)
Equipment and machinery	<u>(173,424)</u>	<u>(44,681)</u>	<u>-</u>	<u>(218,105)</u>
Total accumulated depreciation	<u>(299,030)</u>	<u>(162,448)</u>	<u>-</u>	<u>(461,478)</u>
Other capital assets, net	<u>3,487,865</u>	<u>872,552</u>	<u>-</u>	<u>4,360,417</u>
Business-Type Activities Capital Assets, Net	<u><u>\$ 4,915,302</u></u>	<u><u>\$ 893,666</u></u>	<u><u>\$ (1,035,000)</u></u>	<u><u>\$ 4,773,968</u></u>
		Net Investment in Capital Assets		<u><u>\$ 4,773,968</u></u>

* Beginning balance restated

Depreciation was charged to business-type functions as follows:

Expo center	\$	162,448
Total Business-Type Activities Depreciation Expense		<u><u>\$ 162,448</u></u>

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

D. Long-Term Liabilities

The following is a summary of changes in the County's total governmental long-term liabilities for the year ended September 30, 2021. In general, the County uses the general and road and bridge funds to liquidate governmental long-term liabilities.

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Capital leases:					
Obligations under capital leases	\$ 547,903	\$ 558,527	\$ (256,161)	\$ 850,269	* \$ 285,295
Other:					
Total OPEB liability	438,867	55,109	-	493,976	-
Compensated absences	184,186	132,341	(131,223)	185,304	166,774
Total Governmental Activities	<u>\$ 1,170,956</u>	<u>\$ 745,977</u>	<u>\$ (387,384)</u>	<u>\$ 1,529,549</u>	<u>\$ 452,069</u>

Long-term liabilities due in more than one year \$ 1,077,480

***Debt associated with capital assets** \$ 850,269

Long-term debt obligations of the County as of September 30, 2021 are as follows:

	<u>Interest Rate Percentage</u>	<u>Original Amount</u>	<u>Balance</u>
Capital Leases			
Caterpillar Financial Services	4.20%	\$ 133,650	\$ 45,022
Caterpillar Financial Services	4.20%	\$ 167,463	54,939
Caterpillar Financial Services	2.99%	\$ 96,200	74,997
Government Capital Corporation	3.44%	\$ 91,146	91,146
Government Capital Corporation	2.84%	\$ 292,359	292,359
Caterpillar Financial Services	3.85%	\$ 146,125	99,244
John Deere	2.83%	\$ 78,822	51,881
John Deere	5.50%	\$ 95,419	65,342
Southside Bank	4.48%	\$ 119,500	75,339
		Total	<u>\$ 850,269</u>

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

Future minimum payments, including interest, to retire capital leases are as follows:

Fiscal Year Ending Sept. 30	Capital Leases	
	Principal	Interest
2022	\$ 285,295	\$ 26,056
2023	244,323	19,719
2024	125,522	9,997
2025	64,832	5,691
2026	42,220	3,706
2027-2028	88,077	3,775
Totals	\$ 850,269	\$ 68,944

Machinery and equipment acquired under current capital lease obligations totaled \$1,564,081 less accumulated depreciation of \$409,022.

E. Interfund Transfers

Transfers between the primary governmental funds during the year were as follows:

Transfers out	Transfers in	Amounts
Governmental funds:		
Major governmental funds:		
General fund	Road and bridge funds	\$ 800,000
General fund	Grant fund	123,616
General fund	Nonmajor governmental funds	1,101,023
Grants fund	General fund	377,407
Nonmajor governmental funds:		
Nonmajor governmental funds	General fund	1,346
Nonmajor governmental funds	Nonmajor governmental funds	21,114
Nonmajor governmental funds	Expo center	110,460
	Total	\$ 2,534,966

Transfers are used to move unrestricted general fund and nonmajor governmental fund revenues, along with grant fund revenues, to finance various programs that the County must account for in the other governmental and business-type funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

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

Due to	Due from	Amounts
General fund	Nonmajor governmental funds	\$ 26,142
General fund	Grants fund	135,672
	Total	\$ 161,814

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

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

E. Operating Lease

The County has an operating lease agreement with Enterprise Fleet Management to lease 12 vehicles for various departments within the County. The total operating lease expenditures/expenses during the fiscal year was \$131,973.

F. Restatement of Net Position

Beginning net position has been restated to adjust capital assets and accumulated depreciation. In addition, beginning net position was restated for a change in reporting of custodial funds due to the implementation of *Governmental Accounting Standards Board* (“GASB”) Statement No. 84, *Fiduciary Activities*.

	Governmental Activities	Enterprise Activities	Custodial Funds
Beginning net position - as reported	\$ 19,110,523	\$ 3,955,515	\$ -
Restatement - capital assets	7,701,306	1,007,390	-
Restatement - accumulated depreciation	(8,293,142)	(28,333)	-
Non County Funded Accounts	-	-	303,234
Juvenile Probation - Grant A	-	-	10,818
Juvenile probation - Title IVE funds	-	-	30,426
Beginning Net Position - Restated	\$ 18,518,687	\$ 4,934,572	\$ 344,478

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 254 other entities in the Texas Association of Counties’ (TAC) Workers’ Compensation Self-Insurance Fund (the “Pool”). TAC created this Pool in 1974 to insure the County for workers’ compensation related claims. The County also provides its employees benefits, including medical and life insurance, which the County obtains through the TAC’s Insurance Trust Fund. This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to either of the Pools in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three years.

B. Contingent Liabilities

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

The County reports liabilities when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency, and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

C. Pension Plan

Texas County and District Retirement System

Plan Description

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves over 800 participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the governing body of each employer, within the options available in the TCDRS Act. Employers have the flexibility and local control to adjust benefits annually and pay for those benefits based on their needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in TCDRS.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. The benefit provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contribution to TCDRS, with interest, and County-financed monetary credits. The level of these monetary credits adopted by the Commissioners' Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees Covered by Benefit Terms

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

Inactive employees or beneficiaries currently receiving benefits	80
Inactive employees entitled to, but not yet receiving, benefits	120
Active employees	142
Total	<u><u>342</u></u>

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

Contributions

A combination of three elements funds each employer's plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer's governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers "prefund" benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- (a) paying an elected contribution rate higher than the required rate and
- (b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were zero percent in calendar years 2020 and 2021, respectively. However, the County elected to contribute 7.00 percent. The County's contributions to TCDRS for the fiscal year ended September 30, 2021 were \$359,259 and were more than the required contributions.

Net Pension Liability/(Asset)

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

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB Standard No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

Key assumptions used in the December 31, 2020 actuarial valuation are as follows:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll, closed
Asset Valuation Method	5-year smoothed market
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.5%
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
Cost-of-Living Adjustments	Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate 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%	4.25%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Barclays Capital 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	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLP)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

Discount Rate

The discount rate used to measure the TPL was 7.6 percent. 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, TCDRS'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 TPL.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

Changes in the NP(A)

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability/(Asset)
	(A)	(B)	(A-B)
Changes for the year:			
Service cost	\$ 574,367	\$ -	\$ 574,367
Interest	1,375,259	-	1,375,259
Changes in benefit terms	-	-	-
Difference between expected and actual experience	327,636	-	327,636
Changes in assumptions	973,879	-	973,879
Contributions - employer	(73,289)	299,724	(373,013)
Contributions - employee	-	373,013	(373,013)
Net investment income	-	2,071,417	(2,071,417)
Benefit payments, including refunds of employee contributions	(804,904)	(804,904)	-
Administrative expense	-	(16,079)	16,079
Other changes	-	(1,117)	1,117
Net Changes	2,372,948	1,922,054	450,894
Balance at December 31, 2019	16,834,680	20,053,734	(3,219,054)
Balance at December 31, 2020	\$ 19,207,628	\$ 21,975,788	\$ (2,768,160)

Sensitivity of the NP(A) to Changes in the Discount Rate

The following presents the NP(A) of the County, calculated using the discount rate of 7.6 percent, as well as what the County's NP(A) would be if it were calculated using a discount rate that is one percentage point lower (6.6%) or one percentage point higher (8.6%) than the current rate:

	1% Decrease in Discount Rate (6.6%)	Discount Rate (7.6%)	1% Increase in Discount Rate (8.6%)
County's Net Pension (Asset)	\$ (459,589)	\$ (2,768,160)	\$ (4,723,855)

Pension Plan Fiduciary Net Position

Detailed information about TCDRS'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.

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

For the fiscal year ended September 30, 2021, the County recognized pension expense of \$192,836.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 291,270	\$ 238,973
Changes in actuarial assumptions	649,253	-
Difference between projected and actual investment earnings	-	724,233
Contributions subsequent to the measurement date	254,998	-
Total	\$ 1,195,521	\$ 963,206

\$254,998 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as an increase of the NP(A) for the fiscal year ending September 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended September 30:	Pension Expense
2022	\$ 161,084
2023	285,247
2024	(378,415)
2025	(90,599)
Total	\$ (22,683)

D. Other Postemployment Benefits

Texas County and District Retirement System - Optional Group Term Life Fund

Plan Description

The County participates in a defined benefit OPEB plan administered by TCDRS. TCDRS administers the defined benefit group-term life insurance plan known as the GTLF. This is a voluntary program in which participating member counties may elect, by ordinance, to provide group term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under, and discontinue participation in, the GTLF by adopting an ordinance at any point during the year to be effective the following January 1.

The member county contributes to the GTLF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The premium rate is expressed as a percentage of the covered payroll of members employed by the participating employer. There is a one-year delay between the actuarial valuation that serves as a basis for the employer contribution rate and the calendar year when the rate goes into effect. The funding policy for the GTLF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75. As such, the GTLF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

The contributions to the GTLF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The TCDRS Act requires the PTF to allocate a portion of investment income to the GTLF on an annual basis each December 31 based on the fund value in the GTLF during the year.

Benefits

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an OPEB and is a fixed amount of \$5,000. As the GTLF covers both active and retiree participants with no segregation of assets, the GTLF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated). Participation in the GTLF as of December 31, 2020 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	71
Inactive employees entitled to, but not yet receiving, benefits	29
Active employees	142
Total	242

Total OPEB Liability

The County's total OPEB liability of \$493,976 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate*	2.12%
Administrative expenses	N/A
Mortality - service retirees	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.
Mortality - disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

*The discount rate was based on 20 Year Bond GO Index published by bondbuyer.com as of the measurement date of December 26, 2020.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2013 to December 31, 2016.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB Liability
Changes for the year:	
Service cost	\$ 18,219
Interest	12,328
Difference between expected and actual experience	(8,954)
Changes of assumptions	47,904
Benefit payments	(14,388)
Net Changes	55,109
Balance at December 31, 2019	438,867
Balance at December 31, 2020	\$ 493,976

There were no changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (1.12%)	Discount Rate (2.12%)	1% Increase (3.12%)
County's Total OPEB Liability	\$ 588,937	\$ 493,976	\$ 420,088

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

For the year ended September 30, 2021, the County recognized OPEB expense of \$46,182. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 3,524	\$ 14,196
Changes in actuarial assumptions	89,139	14,090
Contributions subsequent to the measurement date	9,107	-
Total	\$ 101,770	\$ 28,286

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

\$9,107 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending September 30, 2022. Amounts reported as deferred outflows/inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended September 30	OPEB Expense
2022	\$ 15,636
2023	17,834
2024	23,117
2025	7,790
Total	\$ 64,377

REQUIRED SUPPLEMENTARY INFORMATION

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)
GENERAL FUND

For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 6,670,765	\$ 6,670,765	\$ 6,912,599	\$ 241,834
Sales taxes	1,351,662	1,351,662	1,205,244	(146,418)
Intergovernmental revenue	126,729	126,729	180,748	54,019
Fines and forfeitures	537,210	537,210	750,710	213,500
Investment income	95,000	95,000	153,659	58,659
Other revenue	120,700	120,700	260,707	140,007
Total Revenues	<u>8,902,066</u>	<u>8,902,066</u>	<u>9,463,667</u>	<u>561,601</u>
Expenditures				
General Government:				
Commissioners' court	307,512	307,512	278,524	28,988
County clerk	229,195	229,195	227,405	1,790
County court	191,087	191,087	180,115	10,972
District clerk	196,394	196,394	174,423	21,971
County auditor	248,692	248,692	243,509	5,183
County treasurer	147,999	147,999	140,205	7,794
County tax assessor	356,448	356,448	331,902	24,546
Nondepartmental	1,666,125	969,398	721,771	247,627
County courthouse complex	488,036	508,049	508,049	-
	<u>3,831,488</u>	<u>3,154,774</u>	<u>2,805,903</u>	<u>348,871</u>
Judicial:				
Adult probation services	3,800	3,800	3,304	496
District court	316,629	316,629	227,065	89,564
Justices of the peace	400,378	400,378	384,994	15,384
Court administration	26,800	26,800	17,363	9,437
	<u>747,607</u>	<u>747,607</u>	<u>632,726</u>	<u>114,881</u>
Legal:				
County attorney	212,144	224,334	220,074	4,260
Public Safety:				
Justice center	3,168,986	3,352,273	3,148,672	203,601
Constables	65,136	68,314	60,329	7,985
License and weights	51,396	51,396	48,961	2,435
Texas ranger	6,100	6,100	5,847	253
Highway patrol	56,148	56,148	56,132	16
	<u>3,347,766</u>	<u>3,534,231</u>	<u>3,319,941</u>	<u>214,290</u>

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)
GENERAL FUND

For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Public Welfare:				
Social services	\$ 46,250	\$ 52,750	\$ 42,396	\$ 10,354
Waste disposal site	284,142	299,774	297,983	1,791
Keep Texas beautiful	100	100	-	100
Extension service	137,680	137,680	132,953	4,727
Domestic violence advocacy	7,674	7,744	3,746	3,998
Health and welfare	167,500	167,500	50,431	117,069
	<u>643,346</u>	<u>665,548</u>	<u>527,509</u>	<u>138,039</u>
Capital Outlay	<u>170,050</u>	<u>267,687</u>	<u>267,687</u>	<u>-</u>
Total Expenditures	<u>8,952,401</u>	<u>8,594,181</u>	<u>7,773,840</u>	<u>820,341</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(50,335)</u>	<u>307,885</u>	<u>1,689,827</u>	<u>1,381,942</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	378,753	378,753
Transfers (out)	(2,606,709)	(2,719,158)	(2,024,639)	694,519
Total Other Financing (Uses)	<u>(2,606,709)</u>	<u>(2,719,158)</u>	<u>(1,645,886)</u>	<u>1,073,272</u>
Net Change in Fund Balance	<u><u>\$ (2,657,044)</u></u>	<u><u>\$ (2,411,273)</u></u>	<u><u>43,941</u></u>	<u><u>\$ 2,455,214</u></u>
Beginning fund balance			<u>4,882,932</u>	
Ending Fund Balance			<u><u>\$ 4,926,873</u></u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property taxes	\$ 2,292,391	\$ 2,292,391	\$ 2,384,949	\$ 92,558
Motor vehicle inventory tax	448,670	448,670	587,048	138,378
Fines and forfeitures	-	872	1,490	618
Investment income	2,750	2,750	55,690	52,940
Other revenue	71,400	94,146	122,524	28,378
Total Revenues	<u>2,815,211</u>	<u>2,838,829</u>	<u>3,151,701</u>	<u>312,872</u>
<u>Expenditures</u>				
Public Transportation:				
Precinct No. 1	1,014,411	1,668,840	1,083,522	585,318
Precinct No. 2	846,705	1,210,415	854,401	356,014
Precinct No. 3	718,475	745,705	653,734	91,971
Precinct No. 4	909,058	1,076,716	690,393	386,323
Forestry control	133,724	133,724	118,900	14,824
Debt Service:				
Principal	167,280	252,664	216,453	36,211
Interest and fiscal charges	24,914	26,940	23,993	2,947
Capital Outlay	-	993,465	583,000	410,465
Total Expenditures	<u>3,814,567</u>	<u>6,108,469</u>	<u>4,224,396</u>	<u>1,884,073</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(999,356)</u>	<u>(3,269,640)</u>	<u>(1,072,695)</u>	<u>2,196,945</u>
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	618,090	558,527	(59,563)
Transfers in	933,724	988,052	800,000	(188,052)
Transfers (out)	(133,724)	(273,065)	-	273,065
Sale of capital assets	-	-	10,000	10,000
Total Other Financing Sources	<u>800,000</u>	<u>1,333,077</u>	<u>1,368,527</u>	<u>35,450</u>
Net Change in Fund Balance	<u>\$ (199,356)</u>	<u>\$ (1,936,563)</u>	295,832	<u>\$ 2,232,395</u>
Beginning fund balance			<u>1,874,525</u>	
Ending Fund Balance			<u>\$ 2,170,357</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT FUND

For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 430,503	\$ 3,048,909	\$ 1,106,992	\$ (1,941,917)
Total Revenues	<u>430,503</u>	<u>3,048,909</u>	<u>1,106,992</u>	<u>(1,941,917)</u>
<u>Expenditures</u>				
Current:				
General government	608,503	2,887,646	853,201	2,034,445
Total Expenditures	<u>608,503</u>	<u>2,887,646</u>	<u>853,201</u>	<u>2,034,445</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(178,000)</u>	<u>161,263</u>	<u>253,791</u>	<u>92,528</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	178,000	178,000	123,616	(54,384)
Transfers (out)	-	(370,244)	(377,407)	(7,163)
Total Other Financing Sources (Uses)	<u>178,000</u>	<u>(192,244)</u>	<u>(253,791)</u>	<u>(61,547)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (30,981)</u>	<u>-</u>	<u>\$ 30,981</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

LEON COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended September 30, 2021

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 442,901	\$ 473,396	\$ 488,034	\$ 473,635
Interest on the total pension liability	839,500	900,446	948,400	1,018,995
Effect of plan changes	-	(44,908)	-	-
Effect of assumption changes or inputs	-	121,391	-	141,904
Effect of economic/demographic (gains) or losses	(43,822)	(314,721)	(274,891)	(1,470)
Benefit payments, including refunds of contributions	(539,348)	(537,822)	(487,734)	(562,459)
Net Change in Total Pension Liability	699,232	597,782	673,809	1,070,605
Beginning total pension liability	10,411,481	11,110,713	11,708,495	12,382,304
Ending Total Pension Liability	\$ 11,110,713	\$ 11,708,495	\$ 12,382,304	\$ 13,452,909
Plan Fiduciary Net Position				
Contributions - employer	\$ 312,643	\$ 311,730	\$ 326,477	\$ 332,623
Contributions - employee	312,643	311,730	326,477	333,349
Net investment income	899,902	(59,822)	1,039,187	2,219,470
Benefit payments, including refunds of employee contributions	(539,348)	(537,822)	(487,734)	(562,459)
Administrative expense	(10,628)	(10,224)	(11,368)	(11,643)
Other	(4,956)	(164,934)	(127,544)	1,278
Net Change in Plan Fiduciary Net Position	970,257	(149,342)	1,065,495	2,312,618
Beginning plan fiduciary net position	13,307,671	14,277,928	14,128,586	15,194,081
Ending Plan Fiduciary Net Position	\$ 14,277,928	\$ 14,128,586	\$ 15,194,081	\$ 17,506,699
Net Pension (Asset)	\$ (3,167,215)	\$ (2,420,091)	\$ (2,811,777)	\$ (4,053,790)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	128.51%	120.67%	122.71%	130.13%
Covered Payroll	\$ 4,466,334	\$ 4,453,288	\$ 4,663,957	\$ 4,751,762
Net Pension (Asset) as a Percentage of Covered Payroll	-70.91%	-54.34%	-60.29%	-85.31%

*Only seven years' of information is currently available. The County will build this schedule over the next three-year period.

Measurement Year*		
2018	2019	2020
\$ 484,019	\$ 485,504	\$ 574,367
1,100,858	1,194,698	1,375,259
-	1,742,224	
-	-	973,879
291,385	(477,945)	327,636
(705,932)	(733,040)	(878,193)
1,170,330	2,211,441	2,372,948
13,452,909	14,623,239	16,834,680
\$ 14,623,239	\$ 16,834,680	\$ 19,207,628
\$ 341,238	\$ 348,301	\$ 373,013
341,238	348,301	373,013
(325,076)	2,835,804	2,071,417
(705,932)	(733,040)	(878,193)
(13,870)	(15,282)	(16,079)
123,807	1,546	(1,117)
(238,595)	2,785,630	1,922,054
17,506,699	17,268,104	20,053,734
\$ 17,268,104	\$ 20,053,734	\$ 21,975,788
\$ (2,644,865)	\$ (3,219,054)	\$ (2,768,160)
118.09%	119.12%	114.41%
\$ 4,874,831	\$ 4,975,727	\$ 5,328,762
-54.26%	-64.70%	-51.95%

LEON COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended September 30, 2021

	Fiscal Year*			
	2014	2015	2016	2017
Actuarially determined contribution	\$ 108,636	\$ 93,287	\$ 80,247	\$ 38,806
Contributions in relation to the actuarially determined contribution	312,643	309,712	336,565	332,422
Contribution deficiency (excess)	<u>\$ (204,007)</u>	<u>\$ (216,424)</u>	<u>\$ (256,318)</u>	<u>\$ (293,616)</u>
Covered payroll	\$ 4,466,334	\$ 4,425,535	\$ 4,809,035	\$ 4,748,876
Contributions as a percentage of covered payroll	7.00%	7.00%	7.00%	7.00%

*Only eight years of information is currently available. The County will build this schedule over the next two-year period.

Notes to Required Supplementary Information:

1. Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
2. There were no benefit changes during the year.

Fiscal Year*

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 6,129	\$ -	\$ -	\$ 88,520
<u>323,508</u>	<u>344,782</u>	<u>356,815</u>	<u>359,259</u>
<u>\$ (317,379)</u>	<u>\$ (344,782)</u>	<u>\$ (356,815)</u>	<u>\$ (270,739)</u>
\$ 4,622,077	\$ 4,925,450	\$ 5,094,381	\$ 5,132,246
7.00%	7.00%	7.00%	7.00%

LEON COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

For the Year Ended September 30, 2021

	Measurement Year*			
	2017	2018	2019	2020
Total OPEB Liability				
Service cost	\$ 16,205	\$ 16,388	\$ 13,010	\$ 18,219
Interest (on the total OPEB liability)	13,802	12,758	14,573	12,328
Changes of benefit terms	-	-	-	
Difference between expected and actual experience	(23,727)	8,813	(3,815)	(8,954)
Change of assumptions	12,734	(35,228)	80,450	47,904
Benefit payments**	(12,830)	(14,137)	(15,425)	(14,388)
Net Change in Total OPEB Liability	<u>6,184</u>	<u>(11,406)</u>	<u>88,793</u>	<u>55,109</u>
Beginning total OPEB liability	<u>355,296</u>	<u>361,480</u>	<u>350,074</u>	<u>438,867</u>
Ending Total OPEB Liability	<u><u>\$ 361,480</u></u>	<u><u>\$ 350,074</u></u>	<u><u>\$ 438,867</u></u>	<u><u>\$ 493,976</u></u>
Covered Payroll	\$ 4,751,762	\$ 4,874,831	\$ 4,975,727	\$ 5,328,762
Total OPEB Liability as a Percentage of Covered Payroll	7.61%	7.18%	8.82%	9.27%

* Only four years of information is currently available. The County will build this schedule over the next six-year period.

** Due to the GTLF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Discount rate	2.12%
Mortality - service retirees	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.
Mortality - disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

3. Other Information:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefits.

The discount rate was based on 20 Year Bond GO Index published by bondbuyer.com as of the measurement date of December 31, 2020.

There were no benefit changes during the year.

***COMBINING STATEMENTS
AND SCHEDULES***

LEON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

SPECIAL REVENUE FUNDS

The Sheriff's office fund accounts for revenues received by the Sheriff's office for participation in the seizure of property during criminal investigations. Funds are restricted for law enforcement purposes.

The law library fund accounts for the operation of a law library for use by members of the Texas Bar Association. Financing is provided from fees assessed in each civil case filed in County and District courts.

The juvenile probation fund accounts for fees received for juvenile probation.

The courthouse security fund accounts for funds received to be used for security of the courthouse.

The juvenile probation technology fund accounts for technology fees collected as a cost of court from defendants convicted of misdemeanor offenses. The funds may be used only to finance the purchase of technological enhancements for a justice court and are administered by the Commissioners' Court.

The juvenile probation restitution fund accounts for restitution received from juveniles.

The hotel/motel tax fund accounts for revenues generated from a hotel/motel occupancy tax and expenditures for improvements that serve the purpose of attracting visitors.

The County clerk records management fund accounts for revenues received from a special records management and preservation fee designated for records management and preservation services performed by the County clerk.

The District clerk records management fund accounts for revenues received from a special records management and preservation fee designated for records management and preservation services performed by the District clerk.

The District attorney fund accounts for revenues received from the State of Texas and fees collected in connection with processing checks issued or passed in violation of the Texas Penal Code. Fees deposited in this fund are used to defray expenses of the District attorney's office.

The 911 rural addressing fund accounts for funds received and expenses for 911 addressing and homeland security.

The County attorney fund accounts for fees collected in connection with processing checks issued or passed in violation of the Texas Penal Code. Fees deposited in this fund are used to defray expenses of the County attorney's office.

LEON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

SPECIAL REVENUE FUNDS (Continued)

The Area Agencies on Aging (AAA) senior services fund accounts for revenues and expenses for meals and senior services.

The pretrial diversion fund accounts for grant revenue received for trials.

The election administration fund accounts for County funds related to election activities.

The county records preservation fund accounts for special records management and preservation fee designated for records management and preservation services.

The County veterans services fund accounts for County funds for benefits of veterans within the County.

The County and District clerk technology fund accounts for County funds for both clerks.

The Chapter 19 election fund accounts for grant revenues received for election expenses.

The emergency management fund accounts for grant revenue.

The district attorney (DA) Victim Coordinator and Liaison Grant (VCLG) grant fund accounts for grant revenues received by the County.

The county attorney (CA) VCLG grant fund accounts for grant revenues received by the County.

CAPITAL PROJECTS FUNDS

Capital projects funds are governmental funds that are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

The capital expenditures fund accounts for revenues and expenses related to capital expenditures for the County.

The towers fund accounts for revenue and expenditures related to the communication towers.

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
September 30, 2021

Special Revenue Funds				
	Sheriff's Office	Law Library	Juvenile Probation	Courthouse Security
<u>Assets</u>				
Cash and cash equivalents	\$ 22,509	\$ 45,590	\$ 1,143	\$ 2,102
Receivables	-	-	225	-
Prepays	-	-	223	306
Total Assets	\$ 22,509	\$ 45,590	\$ 1,591	\$ 2,408
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 267	\$ 1,413	\$ 2,408
Due to other funds	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	-	267	1,413	2,408
<u>Fund Balances</u>				
Nonspendable	-	-	223	-
Restricted:				
Law enforcement	22,509	45,323	-	-
Other purposes	-	-	-	-
Unassigned	-	-	(45)	-
Total Fund Balances	22,509	45,323	178	-
Total Liabilities and Fund Balances	\$ 22,509	\$ 45,590	\$ 1,591	\$ 2,408

Special Revenue Funds

<u>JP Technology</u>	<u>Juvenile Probation Restitution</u>	<u>Hotel/Motel Tax</u>	<u>County Clerk Records Management</u>	<u>District Clerk Records Management</u>	<u>District Attorney</u>
\$ -	\$ 12,016	\$ 201,877	\$ 424,002	\$ 64,718	\$ 9,551
503	-	18,999	-	-	198
1,071	-	-	-	23	2,511
<u>\$ 1,574</u>	<u>\$ 12,016</u>	<u>\$ 220,876</u>	<u>\$ 424,002</u>	<u>\$ 64,741</u>	<u>\$ 12,260</u>
\$ 333	\$ -	\$ 504	\$ 1,838	\$ -	\$ 12,260
-	-	-	-	-	-
-	591	-	-	-	-
-	-	-	-	-	-
<u>333</u>	<u>591</u>	<u>504</u>	<u>1,838</u>	<u>-</u>	<u>12,260</u>
1,071	-	-	-	23	-
170	11,425	-	-	-	-
-	-	220,372	422,164	64,718	-
-	-	-	-	-	-
<u>1,241</u>	<u>11,425</u>	<u>220,372</u>	<u>422,164</u>	<u>64,741</u>	<u>-</u>
<u>\$ 1,574</u>	<u>\$ 12,016</u>	<u>\$ 220,876</u>	<u>\$ 424,002</u>	<u>\$ 64,741</u>	<u>\$ 12,260</u>

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
September 30, 2021

<u>Special Revenue Funds</u>				
	<u>911 Rural Addressing</u>	<u>County Attorney</u>	<u>AAA Senior Services</u>	<u>Pretrial Diversion</u>
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 11,486	\$ 1,944	\$ 2,454
Receivables	5,020	-	12,299	-
Prepays	55	-	294	-
Total Assets	\$ 5,075	\$ 11,486	\$ 14,537	\$ 2,454
<u>Liabilities</u>				
Accounts payable	\$ 1,840	\$ -	\$ 5,212	\$ 1,146
Due to other funds	3,235	-	9,325	-
Due to others	-	10,199	-	-
Unearned revenue	-	-	-	-
Total Liabilities	5,075	10,199	14,537	1,146
<u>Fund Balances</u>				
Nonspendable	-	-	-	-
Restricted:				
Law enforcement	-	-	-	1,308
Other purposes	-	1,287	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	1,287	-	1,308
Total Liabilities and Fund Balances	\$ 5,075	\$ 11,486	\$ 14,537	\$ 2,454

Special Revenue Funds

<u>Election Administration</u>	<u>County Records Preservation</u>	<u>County Veterans Services</u>	<u>County and District Clerk Technology</u>	<u>Chapter 19 Election</u>	<u>Emergency Management</u>
\$ -	\$ 3,829	\$ 231	\$ 8,432	\$ 10	\$ -
-	-	2,267	-	-	-
5,179	-	94	-	1,548	3,345
<u>\$ 5,179</u>	<u>\$ 3,829</u>	<u>\$ 2,592</u>	<u>\$ 8,432</u>	<u>\$ 1,558</u>	<u>\$ 3,345</u>
\$ 2,440	\$ -	\$ 2,592	\$ -	\$ -	\$ 2,332
2,739	-	-	-	-	1,013
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,179</u>	<u>-</u>	<u>2,592</u>	<u>-</u>	<u>-</u>	<u>3,345</u>
-	-	-	-	1,548	-
-	-	-	-	-	-
-	3,829	-	8,432	10	-
-	-	-	-	-	-
<u>-</u>	<u>3,829</u>	<u>-</u>	<u>8,432</u>	<u>1,558</u>	<u>-</u>
<u>\$ 5,179</u>	<u>\$ 3,829</u>	<u>\$ 2,592</u>	<u>\$ 8,432</u>	<u>\$ 1,558</u>	<u>\$ 3,345</u>

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
September 30, 2021

	<u>Special Revenue Funds</u>		<u>Capital Projects Funds</u>	
	<u>DA VCLG Grant</u>	<u>CA VCLG Grant</u>	<u>Capital Expenditures</u>	<u>Towers</u>
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ -	\$ 34,179	\$ -
Receivables	7,136	4,504	67,443	-
Prepays	-	-	-	875
Total Assets	<u>\$ 7,136</u>	<u>\$ 4,504</u>	<u>\$ 101,622</u>	<u>\$ 875</u>
<u>Liabilities</u>				
Accounts payable	\$ 1,887	\$ 59	\$ 101,622	\$ 677
Due to other funds	5,187	4,445	-	198
Due to others	-	-	-	-
Unearned revenue	62	-	-	-
Total Liabilities	<u>7,136</u>	<u>4,504</u>	<u>101,622</u>	<u>875</u>
<u>Fund Balances</u>				
Nonspendable	-	-	-	-
Restricted:				
Law enforcement	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 7,136</u>	<u>\$ 4,504</u>	<u>\$ 101,622</u>	<u>\$ 875</u>

**Total
Nonmajor
Governmental
Funds**

\$ 846,073
118,594
15,524
\$ 980,191

\$ 138,830
26,142
10,790
62
175,824

2,865

80,735
720,812
(45)
804,367

\$ 980,191

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
For the Year Ended September 30, 2021

<u>Special Revenue Funds</u>				
	<u>Sheriff's Office</u>	<u>Law Library</u>	<u>Juvenile Probation</u>	<u>Courthouse Security</u>
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	16,688
Fines and forfeitures	-	10,430	-	-
Investment income	403	-	-	-
Other revenue	1,588	-	6,223	-
Total Revenues	<u>1,991</u>	<u>10,430</u>	<u>6,223</u>	<u>16,688</u>
Expenditures				
Current:				
General government	-	3,204	-	98,586
Judicial	-	-	71,323	-
Public safety	-	-	-	-
Total Expenditures	<u>-</u>	<u>3,204</u>	<u>71,323</u>	<u>98,586</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,991</u>	<u>7,226</u>	<u>(65,100)</u>	<u>(81,898)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	51,388	81,898
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>51,388</u>	<u>81,898</u>
Net Change in Fund Balances	1,991	7,226	(13,712)	-
Beginning fund balances	<u>20,518</u>	<u>38,097</u>	<u>13,890</u>	<u>-</u>
Ending Fund Balances	<u>\$ 22,509</u>	<u>\$ 45,323</u>	<u>\$ 178</u>	<u>\$ -</u>

Special Revenue Funds

JP Technology	Juvenile Probation Restitution	Hotel/Motel Tax	County Clerk Records Management	District Clerk Records Management	District Attorney
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,375
6,552	-	-	64,852	7,916	856
-	400	-	-	-	-
-	174	5,686	6,233	424	-
-	-	83,566	45,610	3	-
<u>6,552</u>	<u>574</u>	<u>89,252</u>	<u>116,695</u>	<u>8,343</u>	<u>35,231</u>
41,669	-	1,999	82,264	66	-
-	20	-	-	-	267,949
-	-	-	-	-	-
<u>41,669</u>	<u>20</u>	<u>1,999</u>	<u>82,264</u>	<u>66</u>	<u>267,949</u>
<u>(35,117)</u>	<u>554</u>	<u>87,253</u>	<u>34,431</u>	<u>8,277</u>	<u>(232,718)</u>
18,816	-	-	-	-	232,718
-	-	(131,574)	-	-	-
<u>18,816</u>	<u>-</u>	<u>(131,574)</u>	<u>-</u>	<u>-</u>	<u>232,718</u>
(16,301)	554	(44,321)	34,431	8,277	-
<u>17,542</u>	<u>10,871</u>	<u>264,693</u>	<u>387,733</u>	<u>56,464</u>	<u>-</u>
<u>\$ 1,241</u>	<u>\$ 11,425</u>	<u>\$ 220,372</u>	<u>\$ 422,164</u>	<u>\$ 64,741</u>	<u>\$ -</u>

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
For the Year Ended September 30, 2021

	Special Revenue Funds			
	911 Rural Addressing	County Attorney	AAA Senior Services	Pretrial Diversion
Revenues				
Intergovernmental revenue	\$ 20,000	\$ -	\$ 188,332	\$ 13,832
Charges for services	12,541	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	19	-	-
Other revenue	300	-	-	-
Total Revenues	32,841	19	188,332	13,832
Expenditures				
Current:				
General government	47,975	-	221,262	-
Judicial	-	-	-	12,524
Public safety	-	-	-	-
Total Expenditures	47,975	-	221,262	12,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,134)	19	(32,930)	1,308
Other Financing Sources (Uses)				
Transfers in	15,134	-	32,930	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	15,134	-	32,930	-
Net Change in Fund Balances	-	19	-	1,308
Beginning fund balances	-	1,268	-	-
Ending Fund Balances	\$ -	\$ 1,287	\$ -	\$ 1,308

Special Revenue Funds

Election Administration	County Records Preservation	County Veterans Service	County and District Clerk Technology	Chapter 19 Election	Emergency Management
\$ -	\$ -	\$ -	\$ -	\$ 1,708	\$ -
17,188	3,829	-	1,694	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>17,188</u>	<u>3,829</u>	<u>-</u>	<u>1,694</u>	<u>1,708</u>	<u>-</u>
121,062	-	6,500	36,044	960	-
-	-	-	-	-	-
-	-	-	-	-	68,295
<u>121,062</u>	<u>-</u>	<u>6,500</u>	<u>36,044</u>	<u>960</u>	<u>68,295</u>
(103,874)	3,829	(6,500)	(34,350)	748	(68,295)
103,874	-	6,500	34,350	-	68,295
-	-	-	-	(1,346)	-
<u>103,874</u>	<u>-</u>	<u>6,500</u>	<u>34,350</u>	<u>(1,346)</u>	<u>68,295</u>
-	3,829	-	-	(598)	-
-	-	-	8,432	2,156	-
<u>\$ -</u>	<u>\$ 3,829</u>	<u>\$ -</u>	<u>\$ 8,432</u>	<u>\$ 1,558</u>	<u>\$ -</u>

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
For the Year Ended September 30, 2021

	<u>Special Revenue Funds</u>		<u>Capital Project Funds</u>	
	<u>DA VCLG Grant</u>	<u>CA VCLG Grant</u>	<u>Capital Expenditures</u>	<u>Towers</u>
<u>Revenues</u>				
Intergovernmental revenue	\$ 41,279	\$ 22,289	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other revenue	-	-	-	-
Total Revenues	<u>41,279</u>	<u>22,289</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
General government	41,279	22,289	464,840	11,394
Judicial	-	-	-	-
Public safety	-	-	-	-
Total Expenditures	<u>41,279</u>	<u>22,289</u>	<u>464,840</u>	<u>11,394</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(464,840)</u>	<u>(11,394)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	464,840	11,394
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>464,840</u>	<u>11,394</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Total
Nonmajor
Governmental
Funds**

\$ 321,815
132,116
10,830
12,939
137,290
614,990

1,201,393
351,816
68,295
1,621,504

(1,006,514)

1,122,137
(132,920)

989,217

(17,297)

821,664

\$ 804,367

LEON COUNTY, TEXAS

COMBINING BALANCE SHEET

ROAD AND BRIDGE FUNDS

September 30, 2021

	Road and Bridge Administration	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
<u>Assets</u>				
Cash and cash equivalents	\$ 9,584	\$ 1,011,420	\$ 398,069	\$ 250,269
Investments	-	-	-	-
Receivables, net	-	119,010	95,867	82,906
Due from other funds	-	-	108	108
Prepays	27,396	1,291	1,281	1,830
Total Assets	\$ 36,980	\$ 1,131,721	\$ 495,325	\$ 335,113
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 19,381	\$ 29,080	\$ 30,436
Due to other funds	27,396	-	-	-
Other liabilities	-	11,348	6,013	12,337
Total Liabilities	27,396	30,729	35,093	42,773
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	-	117,251	95,867	82,906
<u>Fund Balances</u>				
Nonspendable	27,396	1,291	1,281	1,830
Restricted	-	982,450	363,084	207,604
Unassigned	(17,812)	-	-	-
Total Fund Balances	9,584	983,741	364,365	209,434
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 36,980	\$ 1,131,721	\$ 495,325	\$ 335,113

Road and Bridge Precinct No. 4	Forestry Control	Interfund Activity Elimination	Total Road and Bridge Funds
\$ 397,468	\$ 5,951	\$ -	\$ 2,072,761
200,000	-	-	200,000
86,072	-	-	383,855
27,395	-	(27,611)	-
1,320	430	-	33,548
<u>\$ 712,255</u>	<u>\$ 6,381</u>	<u>\$ (27,611)</u>	<u>\$ 2,690,164</u>
\$ 14,245	\$ -	\$ -	\$ 93,142
-	215	(27,611)	-
10,497	5,291	-	45,486
<u>24,742</u>	<u>5,506</u>	<u>(27,611)</u>	<u>138,628</u>
85,155	-	-	381,179
1,320	430	-	33,548
601,038	445	(17,812)	2,136,809
-	-	17,812	-
<u>602,358</u>	<u>875</u>	<u>-</u>	<u>2,170,357</u>
<u>\$ 712,255</u>	<u>\$ 6,381</u>	<u>\$ (27,611)</u>	<u>\$ 2,690,164</u>

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ROAD AND BRIDGE FUNDS
For the Year Ended September 30, 2021

	Road and Bridge Administration	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
Revenues				
Property taxes	\$ -	\$ 741,594	\$ 588,761	\$ 524,458
Motor vehicle inventory tax	-	181,948	145,743	128,668
Fines and forfeitures	-	458	375	324
Investment income	-	24,852	9,009	6,875
Other revenue	-	40,375	15,495	40,083
Total Revenues	-	989,227	759,383	700,408
Expenditures				
Current:				
Public transportation	-	1,083,522	854,401	653,734
Debt service:				
Principal	91,000	-	76,958	-
Interest and fiscal charges	4,538	-	11,007	-
Capital outlay	548,943	-	5,000	29,057
Total Expenditures	644,481	1,083,522	947,366	682,791
Excess (Deficiency) of Revenues Over (Under) Expenditures	(644,481)	(94,295)	(187,983)	17,617
Other Financing Sources (Uses)				
Capital leases	558,527	-	-	-
Transfers in	95,538	200,000	200,000	200,000
Transfers (out)	-	(29,461)	(29,989)	(125,527)
Sale of capital assets	-	-	-	-
Total Other Financing Sources	654,065	170,539	170,011	74,473
Net Change in Fund Balances	9,584	76,244	(17,972)	92,090
Beginning fund balances	-	907,497	382,337	117,344
Ending Fund Balances	\$ 9,584	\$ 983,741	\$ 364,365	\$ 209,434

Road and Bridge Precinct No. 4	Forestry Control	Interfund Activity Elimination	Total Road and Bridge Funds
\$ 530,136	\$ -	\$ -	\$ 2,384,949
130,689	-	-	587,048
333	-	-	1,490
14,954	-	-	55,690
26,571	-	-	122,524
<u>702,683</u>	<u>-</u>	<u>-</u>	<u>3,151,701</u>
690,393	118,900	-	3,400,950
48,495	-	-	216,453
8,448	-	-	23,993
-	-	-	583,000
<u>747,336</u>	<u>118,900</u>	<u>-</u>	<u>4,224,396</u>
<u>(44,653)</u>	<u>(118,900)</u>	<u>-</u>	<u>(1,072,695)</u>
-	-	-	558,527
200,000	118,900	(214,438)	800,000
(29,461)	-	214,438	-
10,000	-	-	10,000
<u>180,539</u>	<u>118,900</u>	<u>-</u>	<u>1,368,527</u>
135,886	-	-	295,832
<u>466,472</u>	<u>875</u>	<u>-</u>	<u>1,874,525</u>
<u>\$ 602,358</u>	<u>\$ 875</u>	<u>\$ -</u>	<u>\$ 2,170,357</u>

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND - Administration
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures</u>				
Debt Service:				
Principal	-	127,209	91,000	36,209
Interest and fiscal charges	-	7,483	4,538	2,945
Capital outlay	-	899,229	548,943	350,286
Total Expenditures	-	1,033,921	644,481	389,440
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	-	(1,033,921)	(644,481)	389,440
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	618,090	558,527	(59,563)
Transfers in	-	54,328	95,538	41,210
Total Other Financing Sources	-	672,418	654,065	(18,353)
Net Change in Fund Balance	\$ -	\$ (361,503)	9,584	\$ 371,087
Beginning fund balance			-	
Ending Fund Balance			\$ 9,584	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND - Precinct One
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property taxes	\$ 711,685	\$ 711,685	\$ 741,594	\$ 29,909
Motor vehicle inventory tax	116,507	116,507	181,948	65,441
Fines and forfeitures	-	270	458	188
Investment income	750	750	24,852	24,102
Other	18,900	19,483	40,375	20,892
Total Revenues	<u>847,842</u>	<u>848,695</u>	<u>989,227</u>	<u>140,532</u>
<u>Expenditures</u>				
Current:				
Public transportation	1,014,411	1,668,840	1,083,522	585,318
Total Expenditures	<u>1,014,411</u>	<u>1,668,840</u>	<u>1,083,522</u>	<u>585,318</u>
(Deficiency) of				
Revenues Over Expenditures	<u>(166,569)</u>	<u>(820,145)</u>	<u>(94,295)</u>	<u>725,850</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	200,000	200,000	200,000	-
Transfers (out)	<u>(33,431)</u>	<u>(33,431)</u>	<u>(29,461)</u>	<u>3,970</u>
Total Other Financing Sources	<u>166,569</u>	<u>166,569</u>	<u>170,539</u>	<u>3,970</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (653,576)</u>	76,244	<u>\$ 729,820</u>
Beginning fund balance			<u>907,497</u>	
Ending Fund Balance			<u>\$ 983,741</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND - Precinct Two
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property taxes	\$ 564,075	\$ 564,075	\$ 588,761	\$ 24,686
Motor vehicle inventory tax	105,016	105,016	145,743	40,727
Fines and forfeitures	-	218	375	157
Investment income	-	-	9,009	9,009
Other	15,500	16,992	15,495	(1,497)
Total Revenues	<u>684,591</u>	<u>686,301</u>	<u>759,383</u>	<u>73,082</u>
<u>Expenditures</u>				
Current:				
Public transportation	846,705	1,210,415	854,401	356,014
Debt Service:				
Principal	76,959	76,959	76,958	1
Interest and fiscal charges	11,009	11,009	11,007	2
Capital outlay	-	5,000	5,000	-
Total Expenditures	<u>934,673</u>	<u>1,303,383</u>	<u>947,366</u>	<u>356,017</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(250,082)</u>	<u>(617,082)</u>	<u>(187,983)</u>	<u>429,099</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	200,000	200,000	200,000	-
Transfers (out)	(33,431)	(33,431)	(29,989)	3,442
Total Other Financing Sources	<u>166,569</u>	<u>166,569</u>	<u>170,011</u>	<u>3,442</u>
Net Change in Fund Balance	<u>\$ (83,513)</u>	<u>\$ (450,513)</u>	<u>(17,972)</u>	<u>\$ 432,541</u>
Beginning fund balance			<u>382,337</u>	
Ending Fund Balance			<u>\$ 364,365</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND - Precinct Three
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property taxes	\$ 506,041	\$ 506,041	\$ 524,458	\$ 18,417
Motor vehicle inventory tax	77,147	77,147	128,668	51,521
Fines and forfeitures	-	190	324	134
Investment income	-	-	6,875	6,875
Other	16,000	35,910	40,083	4,173
Total Revenues	<u>599,188</u>	<u>619,288</u>	<u>700,408</u>	<u>81,120</u>
<u>Expenditures</u>				
Current:				
Public transportation	718,475	745,705	653,734	91,971
Debt Service:				
Principal	40,796	-	-	-
Interest and fiscal charges	6,486	-	-	-
Capital outlay	-	46,799	29,057	17,742
Total Expenditures	<u>765,757</u>	<u>792,504</u>	<u>682,791</u>	<u>109,713</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(166,569)</u>	<u>(173,216)</u>	<u>17,617</u>	<u>190,833</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	200,000	200,000	200,000	-
Transfers (out)	(33,431)	(150,914)	(125,527)	25,387
Total Other Financing Sources	<u>166,569</u>	<u>49,086</u>	<u>74,473</u>	<u>25,387</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (124,130)</u>	<u>92,090</u>	<u>\$ 216,220</u>
Beginning fund balance			<u>117,344</u>	
Ending Fund Balance			<u>\$ 209,434</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND - Precinct Four
For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 510,590	\$ 510,590	\$ 530,136	\$ 19,546
Motor vehicle inventory tax	150,000	150,000	130,689	(19,311)
Fines and forfeitures	-	194	333	139
Investment income	2,000	2,000	14,954	12,954
Other	21,000	21,761	26,571	4,810
Total Revenues	683,590	684,545	702,683	18,138
Expenditures				
Current:				
Public transportation	909,058	1,076,716	690,393	386,323
Debt Service:				
Principal	49,525	48,496	48,495	1
Interest and fiscal charges	7,419	8,448	8,448	-
Capital outlay	-	42,437	-	42,437
Total Expenditures	966,002	1,176,097	747,336	428,761
(Deficiency) of Revenues				
(Under) Expenditures	(282,412)	(491,552)	(44,653)	446,899
Other Financing Sources (Uses)				
Transfers (in)	200,000	200,000	200,000	-
Transfers (out)	(33,431)	(55,289)	(29,461)	25,828
Sale of capital assets	-	-	10,000	10,000
Total Other Financing Sources	166,569	144,711	180,539	35,828
Net Change in Fund Balance	\$ (115,843)	\$ (346,841)	135,886	\$ 482,727
Beginning fund balance			466,472	
Ending Fund Balance			\$ 602,358	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND - Forestry Control
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures</u>				
Current:				
Public transportation	\$ 133,724	\$ 133,724	\$ 118,900	\$ 14,824
Total Expenditures	<u>133,724</u>	<u>133,724</u>	<u>118,900</u>	<u>14,824</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(133,724)</u>	<u>(133,724)</u>	<u>(118,900)</u>	<u>14,824</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	133,724	133,724	118,900	(14,824)
Total Other Financing Sources	<u>133,724</u>	<u>133,724</u>	<u>118,900</u>	<u>(14,824)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>875</u>	
Ending Fund Balance			<u>\$ 875</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF'S OFFICE FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ -	\$ -	\$ 403	\$ 403
Other revenue	100	100	1,588	1,488
Total Revenues	<u>100</u>	<u>100</u>	<u>1,991</u>	<u>1,891</u>
<u>Expenditures</u>				
Judicial	23,974	23,974	-	23,974
Total Expenditures	<u>23,974</u>	<u>23,974</u>	<u>-</u>	<u>23,974</u>
Net Change in Fund Balance	<u>\$ (23,874)</u>	<u>\$ (23,874)</u>	1,991	<u>\$ 25,865</u>
Beginning fund balance			<u>20,518</u>	
Ending Fund Balance			<u>\$ 22,509</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and forfeitures	\$ 3,250	\$ 3,250	\$ 10,430	\$ 7,180
Total Revenues	<u>3,250</u>	<u>3,250</u>	<u>10,430</u>	<u>7,180</u>
<u>Expenditures</u>				
General government	3,250	4,250	3,204	1,046
Total Expenditures	<u>3,250</u>	<u>4,250</u>	<u>3,204</u>	<u>1,046</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,000)</u>	7,226	<u>\$ 8,226</u>
Beginning fund balance			<u>38,097</u>	
Ending Fund Balance			<u>\$ 45,323</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other revenue	\$ -	\$ -	\$ 6,223	\$ 6,223
Total Revenues	<u>-</u>	<u>-</u>	<u>6,223</u>	<u>6,223</u>
<u>Expenditures</u>				
Judicial	51,791	71,267	71,323	(56)
Total Expenditures	<u>51,791</u>	<u>71,267</u>	<u>71,323</u>	<u>(56)</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(51,791)</u>	<u>(71,267)</u>	<u>(65,100)</u>	<u>6,167</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	51,791	61,766	51,388	(10,378)
Total Other Financing Sources	<u>51,791</u>	<u>61,766</u>	<u>51,388</u>	<u>(10,378)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (9,501)</u>	<u>(13,712)</u>	<u>\$ (4,211)</u>
Beginning fund balance			<u>13,890</u>	
Ending Fund Balance			<u>\$ 178</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 8,750	\$ 8,750	\$ 16,688	\$ 7,938
Total Revenues	<u>8,750</u>	<u>8,750</u>	<u>16,688</u>	<u>7,938</u>
<u>Expenditures</u>				
General government	111,273	111,273	98,586	12,687
Total Expenditures	<u>111,273</u>	<u>111,273</u>	<u>98,586</u>	<u>12,687</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(102,523)</u>	<u>(102,523)</u>	<u>(81,898)</u>	<u>20,625</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	102,523	102,523	81,898	(20,625)
Total Other Financing Sources	<u>102,523</u>	<u>102,523</u>	<u>81,898</u>	<u>(20,625)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JP TECHNOLOGY FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 7,750	\$ 7,750	\$ 6,552	\$ (1,198)
Total Revenues	<u>7,750</u>	<u>7,750</u>	<u>6,552</u>	<u>(1,198)</u>
<u>Expenditures</u>				
General government	18,000	41,669	41,669	-
Total Expenditures	<u>18,000</u>	<u>41,669</u>	<u>41,669</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(10,250)</u>	<u>(33,919)</u>	<u>(35,117)</u>	<u>(1,198)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	18,816	18,816
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>18,816</u>	<u>18,816</u>
Net Change in Fund Balance	<u>\$ (10,250)</u>	<u>\$ (33,919)</u>	<u>(16,301)</u>	<u>\$ 17,618</u>
Beginning fund balance			<u>17,542</u>	
Ending Fund Balance			<u>\$ 1,241</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ -	\$ -	\$ 5,686	\$ 5,686
Other revenue	45,000	45,000	83,566	38,566
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>89,252</u>	<u>44,252</u>
<u>Expenditures</u>				
General government	4,000	4,000	1,999	2,001
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>1,999</u>	<u>2,001</u>
Excess of Revenues Over Expenditures	<u>41,000</u>	<u>41,000</u>	<u>87,253</u>	<u>46,253</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(439,994)	(439,994)	(131,574)	308,420
Total Other Financing (Uses)	<u>(439,994)</u>	<u>(439,994)</u>	<u>(131,574)</u>	<u>308,420</u>
Net Change in Fund Balance	<u>\$ (398,994)</u>	<u>\$ (398,994)</u>	(44,321)	<u>\$ 354,673</u>
Beginning fund balance			<u>264,693</u>	
Ending Fund Balance			<u>\$ 220,372</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT FUND

For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 30,000	\$ 30,000	\$ 64,852	\$ 34,852
Investment income	2,000	2,000	6,233	4,233
Other revenue	59,707	59,707	45,610	(14,097)
Total Revenues	<u>91,707</u>	<u>91,707</u>	<u>116,695</u>	<u>24,988</u>
<u>Expenditures</u>				
General government	189,708	189,708	82,264	107,444
Total Expenditures	<u>189,708</u>	<u>189,708</u>	<u>82,264</u>	<u>107,444</u>
Net Change in Fund Balance	<u>\$ (98,001)</u>	<u>\$ (98,001)</u>	34,431	<u>\$ 132,432</u>
Beginning fund balance			<u>387,733</u>	
Ending Fund Balance			<u>\$ 422,164</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT FUND

For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 4,500	\$ 4,500	\$ 7,916	\$ 3,416
Investment income	-	-	424	424
Other revenue	-	-	3	3
Total Revenues	<u>4,500</u>	<u>4,500</u>	<u>8,343</u>	<u>3,843</u>
<u>Expenditures</u>				
General government	31,612	31,612	66	31,546
Total Expenditures	<u>31,612</u>	<u>31,612</u>	<u>66</u>	<u>31,546</u>
Net Change in Fund Balance	<u>\$ (27,112)</u>	<u>\$ (27,112)</u>	8,277	<u>\$ 35,389</u>
Beginning fund balance			<u>56,464</u>	
Ending Fund Balance			<u>\$ 64,741</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 27,500	\$ 27,500	\$ 34,375	\$ 6,875
Charges for services	13,533	13,533	856	(12,677)
Total Revenues	<u>41,033</u>	<u>41,033</u>	<u>35,231</u>	<u>(5,802)</u>
<u>Expenditures</u>				
Judicial	320,407	336,967	267,949	69,018
Total Expenditures	<u>320,407</u>	<u>336,967</u>	<u>267,949</u>	<u>69,018</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(279,374)</u>	<u>(295,934)</u>	<u>(232,718)</u>	<u>63,216</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	279,374	279,374	232,718	(46,656)
Total Other Financing Sources	<u>279,374</u>	<u>279,374</u>	<u>232,718</u>	<u>(46,656)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (16,560)</u>	<u>-</u>	<u>\$ 16,560</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
911 RURAL ADDRESSING FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000
Charges for services	6,000	6,000	12,541	6,541
Other revenue	500	500	300	(200)
Total Revenues	<u>16,500</u>	<u>16,500</u>	<u>32,841</u>	<u>16,341</u>
<u>Expenditures</u>				
General government	51,125	51,125	47,975	3,150
Total Expenditures	<u>51,125</u>	<u>51,125</u>	<u>47,975</u>	<u>3,150</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(34,625)</u>	<u>(34,625)</u>	<u>(15,134)</u>	<u>19,491</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	34,625	34,625	15,134	(19,491)
Total Other Financing Sources	<u>34,625</u>	<u>34,625</u>	<u>15,134</u>	<u>(19,491)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AAA SENIOR SERVICES FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 88,130	\$ 88,130	\$ 188,332	\$ 100,202
Total Revenues	<u>88,130</u>	<u>88,130</u>	<u>188,332</u>	<u>100,202</u>
<u>Expenditures</u>				
General government	253,264	253,264	221,262	32,002
Total Expenditures	<u>253,264</u>	<u>253,264</u>	<u>221,262</u>	<u>32,002</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(165,134)</u>	<u>(165,134)</u>	<u>(32,930)</u>	<u>132,204</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	165,134	165,134	32,930	(132,204)
Total Other Financing Sources	<u>165,134</u>	<u>165,134</u>	<u>32,930</u>	<u>(132,204)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PRETRIAL DIVERSION FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 13,831	\$ 13,831	\$ 13,832	\$ 1
Total Revenues	<u>13,831</u>	<u>13,831</u>	<u>13,832</u>	<u>1</u>
<u>Expenditures</u>				
Judicial	13,831	13,831	12,524	1,307
Total Expenditures	<u>13,831</u>	<u>13,831</u>	<u>12,524</u>	<u>1,307</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,308	<u>\$ 1,308</u>
Beginning fund balance			-	
Ending Fund Balance			<u>\$ 1,308</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION ADMINISTRATION FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 44,000	\$ 44,000	\$ 17,188	\$ (26,812)
Total Revenues	<u>44,000</u>	<u>44,000</u>	<u>17,188</u>	<u>(26,812)</u>
<u>Expenditures</u>				
General government	153,417	157,289	121,062	36,227
Total Expenditures	<u>153,417</u>	<u>157,289</u>	<u>121,062</u>	<u>36,227</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(109,417)</u>	<u>(113,289)</u>	<u>(103,874)</u>	<u>9,415</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	109,417	109,417	103,874	(5,543)
Total Other Financing Sources	<u>109,417</u>	<u>109,417</u>	<u>103,874</u>	<u>(5,543)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (3,872)</u>	<u>-</u>	<u>\$ 3,872</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY VETERANS SERVICE FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures</u>				
General government	\$ 9,198	\$ 9,198	\$ 6,500	\$ 2,698
Total Expenditures	<u>9,198</u>	<u>9,198</u>	<u>6,500</u>	<u>2,698</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(9,198)</u>	<u>(9,198)</u>	<u>(6,500)</u>	<u>2,698</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	<u>9,198</u>	<u>9,198</u>	<u>6,500</u>	<u>(2,698)</u>
Total Other Financing Sources	<u>9,198</u>	<u>9,198</u>	<u>6,500</u>	<u>(2,698)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY AND DISTRICT CLERK TECHNOLOGY FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 1,150	\$ 1,150	\$ 1,694	\$ 544
Total Revenues	<u>1,150</u>	<u>1,150</u>	<u>1,694</u>	<u>544</u>
<u>Expenditures</u>				
General government	13,000	47,350	36,044	11,306
	-	-	-	-
Total Expenditures	<u>13,000</u>	<u>47,350</u>	<u>36,044</u>	<u>11,306</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(11,850)</u>	<u>(46,200)</u>	<u>(34,350)</u>	<u>11,850</u>
<u>Other Financing Sources</u>				
Transfer in	-	34,350	34,350	-
Total Other Financing Sources	<u>-</u>	<u>34,350</u>	<u>34,350</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (11,850)</u>	<u>\$ (11,850)</u>	<u>-</u>	<u>\$ 11,850</u>
Beginning fund balance			<u>8,432</u>	
Ending Fund Balance			<u>\$ 8,432</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHAPTER 19 ELECTION FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 4,000	\$ 4,000	\$ 1,708	\$ (2,292)
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>1,708</u>	<u>(2,292)</u>
<u>Expenditures</u>				
General government	4,000	4,809	960	3,849
Total Expenditures	<u>4,000</u>	<u>4,809</u>	<u>960</u>	<u>3,849</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>(809)</u>	<u>748</u>	<u>1,557</u>
<u>Other Financing Sources (Uses)</u>				
Transfer (out)	-	(1,346)	(1,346)	-
Total Other Financing (Uses)	<u>-</u>	<u>(1,346)</u>	<u>(1,346)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,155)</u>	<u>(598)</u>	<u>\$ 1,557</u>
Beginning fund balance			<u>2,156</u>	
Ending Fund Balance			<u>\$ 1,558</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMERGENCY MANAGEMENT FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures</u>				
Public safety	74,647	75,647	68,295	7,352
Total Expenditures	<u>74,647</u>	<u>75,647</u>	<u>68,295</u>	<u>7,352</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(74,647)</u>	<u>(75,647)</u>	<u>(68,295)</u>	<u>7,352</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	74,647	74,647	68,295	(6,352)
Total Other Financing Sources	<u>74,647</u>	<u>74,647</u>	<u>68,295</u>	<u>(6,352)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>-</u>	<u>\$ 1,000</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DA VCLG GRANT FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 42,000	\$ 42,000	\$ 41,279	\$ (721)
Total Revenues	<u>42,000</u>	<u>42,000</u>	<u>41,279</u>	<u>(721)</u>
<u>Expenditures</u>				
General government	42,000	42,000	41,279	721
Total Expenditures	<u>42,000</u>	<u>42,000</u>	<u>41,279</u>	<u>721</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CA VCLG GRANT FUND
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 30,694	\$ 30,694	\$ 22,289	\$ (8,405)
Total Revenues	<u>30,694</u>	<u>30,694</u>	<u>22,289</u>	<u>(8,405)</u>
<u>Expenditures</u>				
General government	30,694	30,694	22,289	8,405
Total Expenditures	<u>30,694</u>	<u>30,694</u>	<u>22,289</u>	<u>8,405</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS

CUSTODIAL FUNDS

For the Year Ended September 30, 2021

The personal bond fund accounts for assets held by the County as an agent for other governments, courts, or individuals.

The non-County funded fund accounts for assets held by the County as an agent for other governments, courts, or individuals.

The juvenile probation grant A fund accounts for assets held by the County as an agent for the juvenile probation department.

The juvenile probation title IV-E fund accounts for assets held by the County as an agent for the juvenile probation department.

LEON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2021

	Custodial funds			
	Personal Bond	Non-County Funded	Juvenile Probation Grant A	Juvenile Probation Title IV-E
<u>Assets</u>				
Cash and cash equivalents	\$ 60,750	\$ 2,110,791	\$ 3,028	\$ 31,088
Due from others	-	-	46,771	-
Total Assets	<u>60,750</u>	<u>2,110,791</u>	<u>49,799</u>	<u>31,088</u>
<u>Liabilities</u>				
Accounts payable	-	-	37,111	-
Due to primary government	-	-	4,842	-
Due to others	60,750	1,766,479	-	-
Total Liabilities	<u>60,750</u>	<u>1,766,479</u>	<u>41,953</u>	<u>-</u>
<u>Net Position</u>				
Restricted for:				
Individuals, organizations, or other governments	-	344,312	7,846	31,088
Total Net Position	<u>\$ -</u>	<u>\$ 344,312</u>	<u>\$ 7,846</u>	<u>\$ 31,088</u>

**Total
Custodial
Funds**

\$ 2,205,657
46,771

2,252,428

37,111
4,842

1,827,229

1,869,182

383,246

\$ 383,246

LEON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2021

	Custodial Funds			
	Personal Bond	Non-County Funded	Juvenile Probation Grant A	Juvenile Probation Title IV-E
<u>Additions</u>				
Intergovernmental	\$ -	\$ -	\$ 92,703	\$ -
Miscellaneous	-	53,589	-	-
Investment income	-	739	-	662
Total Additions	-	54,328	92,703	662
<u>Deductions</u>				
Distributions to others	-	13,250	-	-
Operating expenses	-	-	95,675	-
Total Deductions	-	13,250	95,675	-
Change in Net Position	-	41,078	(2,972)	662
Beginning net position	-	303,234	10,818	30,426
Ending Net Position	\$ -	\$ 344,312	\$ 7,846	\$ 31,088

See Notes to Financial Statements.

**Total
Custodial
Funds**

\$	92,703
	53,589
	1,401
	<u>147,693</u>
	13,250
	95,675
	<u>108,925</u>
	38,768
	344,478
\$	<u><u>383,246</u></u>

