

ANNUAL FINANCIAL REPORT

of

LEON COUNTY, TEXAS

For the Year Ended
September 30, 2022

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LEON COUNTY, TEXAS

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September 30, 2022

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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, 2022

COMMISSIONERS' COURT

Byron Ryder	County Judge
Joey Sullivan	Commissioner, Precinct # 1
Paul Bing	Commissioner, Precinct # 2
Kyle Workman	Commissioner, Precinct # 3
Thomas J. Foley	Commissioner, Precinct # 4

DISTRICT COURTS

Amy Thomas Ward	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

Jeff Carr	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

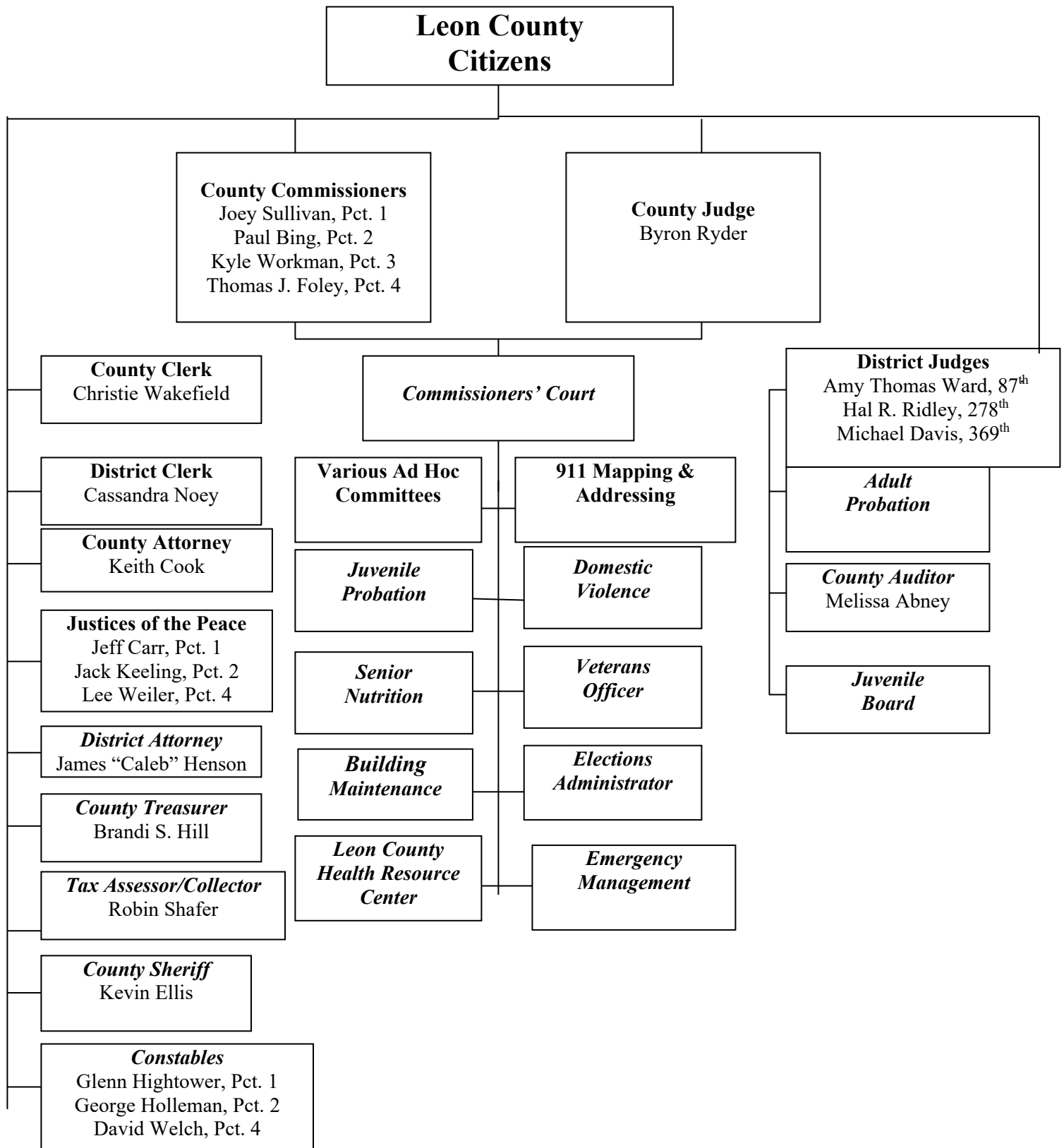
Melissa Abney	County Auditor
Robin Shafer	Tax Assessor/Collector
Brandi S. Hill	County Treasurer

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LEON COUNTY, TEXAS

ORGANIZATIONAL CHART

For the Year Ended September 30, 2022



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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:

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note I.F.12 to the financial statements, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, *Leases*, in fiscal year 2022. Our opinion is not modified with respect to this matter.

Responsibility of Management for the Financial Statements

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

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and total OPEB 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures,

including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
June 2, 2023

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

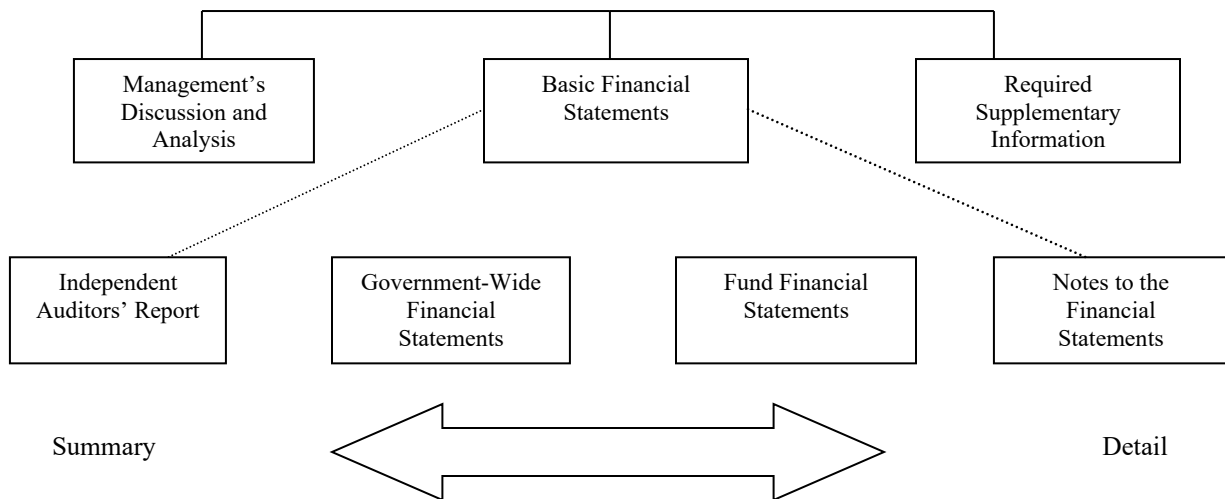
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LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022

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, 2022. 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, 2022

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 28 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, capital outlay, 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, an enterprise fund. 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, 2022

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 \$23,549,951 as of September 30, 2022. This compares to \$23,632,505 from the prior fiscal year. A significant portion of the County's net position, 47 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, 2022

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	2022			2021		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 22,625,205	\$ 43,829	\$ 22,669,034	\$ 15,078,675	\$ 32,180	\$ 15,110,855
Capital assets, net	7,863,267	4,683,733	12,547,000	8,212,142	4,773,968	12,986,110
Total Assets	30,488,472	4,727,562	35,216,034	23,290,817	4,806,148	28,096,965
Deferred outflows - pensions	696,191	-	696,191	1,195,521	-	1,195,521
Deferred outflows - OPEB	78,859	-	78,859	101,770	-	101,770
Total Deferred Outflows of Resources	775,050	-	775,050	1,297,291	-	1,297,291
Long-term liabilities	4,508,124	-	4,508,124	1,851,559	-	1,851,559
Other liabilities	4,606,089	27,545	4,633,634	2,905,790	12,910	2,918,700
Total Liabilities	9,114,213	27,545	9,141,758	4,757,349	12,910	4,770,259
Deferred inflows - pensions	3,282,983	-	3,282,983	963,206	-	963,206
Deferred inflows - OPEB	16,392	-	16,392	28,286	-	28,286
Total Deferred Inflows of Resources	3,299,375	-	3,299,375	991,492	-	991,492
Net Position:						
Net investment in capital assets	6,483,106	4,683,733	11,166,839	7,039,863	4,773,968	11,813,831
Restricted	2,643,456	-	2,643,456	2,974,769	-	2,974,769
Unrestricted	9,723,372	16,284	9,739,656	8,824,635	19,270	8,843,905
Total Net Position	\$ 18,849,934	\$ 4,700,017	\$ 23,549,951	\$ 18,839,267	\$ 4,793,238	\$ 23,632,505

A portion of the County's net position, \$2,643,456 or 11 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$9,739,656 or 41 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position decreased by \$82,554 during the current fiscal year. Current and other assets increased by \$7,558,179 primarily due to additional American Rescue Plan grant funds, as well as unspent debt proceeds received from the 2022 series tax note. The grant revenue is unearned for the fiscal year, which also caused an increase in other liabilities. The net pension asset increased by \$3,618,528 for the fiscal year, due largely to net investment earnings for the pension plan. Deferred inflows of resources increased significantly due to an increase in the differences between projected and actual investment earnings for the pension plan. Deferred outflows of resources decreased from current year amortizations. Long-term liabilities increased due to the additional notes payable, as well as the new tax note.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

Statement of Activities

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

	2022			2021		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
Program revenues:						
Charges for services	\$ 955,070	\$ 188,137	\$ 1,143,207	\$ 898,318	\$ 111,473	\$ 1,009,791
Operating grants and contributions	836,771	-	836,771	1,609,555	-	1,609,555
General revenues:						
Property taxes	9,700,443	-	9,700,443	9,366,258	-	9,366,258
Sales taxes	1,531,875	-	1,531,875	1,205,244	-	1,205,244
Motor vehicle inventory tax	589,453	-	589,453	587,048	-	587,048
Investment income	225,354	1,148	226,502	222,288	-	222,288
Other revenue	446,066	13,843	459,909	530,521	6,821	537,342
Total Revenues	<u>14,285,032</u>	<u>203,128</u>	<u>14,488,160</u>	<u>14,419,232</u>	<u>118,294</u>	<u>14,537,526</u>
Expenses						
General government	4,444,625	-	4,444,625	5,174,617	-	5,174,617
Judicial	1,115,525	-	1,115,525	967,810	-	967,810
Legal	207,458	-	207,458	218,038	-	218,038
Public safety	3,166,841	-	3,166,841	3,218,727	-	3,218,727
Public welfare	484,324	-	484,324	553,198	-	553,198
Public transportation	4,603,293	-	4,603,293	3,833,544	-	3,833,544
Interest on long-term debt	78,735	-	78,735	22,258	-	22,258
Expo center	-	469,912	469,912	-	370,088	370,088
Total Expenses	<u>14,100,802</u>	<u>469,912</u>	<u>14,570,714</u>	<u>13,988,192</u>	<u>370,088</u>	<u>14,358,280</u>
Change in Net Position Before Transfers	184,230	(266,784)	(82,554)	431,040	(233,365)	179,246
Transfers in (out)	(173,563)	173,563	-	(110,460)	110,460	-
Change in Net Position	10,667	(93,221)	(82,554)	320,580	(141,334)	179,246
Beginning net position	18,839,267	4,793,238	23,632,505	18,518,687	4,934,572	23,453,259
Ending Net Position	<u>\$ 18,849,934</u>	<u>\$ 4,700,017</u>	<u>\$ 23,549,951</u>	<u>\$ 18,839,267</u>	<u>\$ 4,793,238</u>	<u>\$ 23,632,505</u>

For the year ended September 30, 2022, revenues from governmental activities totaled \$14,285,032, compared with \$14,419,232 in the prior year. This \$134,200 net decrease is primarily the result of a decrease in operating grants and contributions, partially offset by an increase in property and sales taxes. The increase to property taxes were primarily due to increases in property tax values from prior year.

Governmental expenses increased from the prior year by \$112,610, which can be primarily attributed to an increase in personnel costs.

The total business-type revenues increased by \$84,834 from the prior year as a result of increase in charges for services and more donations during the current year. Expenses increased by \$99,824 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, 2022

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 \$10,098,969, a net increase of \$2,197,372 from the prior year. Of this total ending fund balance, \$207,590 is nonspendable, \$1,778,173 is restricted for road and bridge, \$86,922 is restricted for law enforcement, and \$3,173,476 is restricted for other purposes. The amount of unassigned fund fund balance is \$4,852,808.

The general fund fund balance increase of \$73,135 is primarily due to the increase in property and sales tax revenue. The increase in revenue was offset by an increase in expenditures, as well. Increase in general fund expenditures can be attributed to increases in personnel costs, supplies, and contracted services. 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 59 percent, while total fund balance represents 61 percent, respectively, of total general fund expenditures.

The road and bridge fund decrease in fund balance of \$360,102 is due to an increase personnel costs, road materials, and fuel expenditures.

The County added a new fund for capital outlay funded by the 2022 tax notes. The fund balance at year end was \$2,455,485 and can be attributed to unspent debt proceeds.

There was an overall decrease of \$706,026 in revenues when compared to the prior year in the grant fund. This decrease can be primarily attributed to the COVID relief fund grant program received in the prior year. Grant expenditures also decreased during the fiscal year due to less grant funds received.

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 \$708,124 during the year. This positive variance is primarily attributable to higher than expected property tax revenue and sales tax revenue. General fund disbursements were under the final budget by \$1,504,863. Total transfers also had a positive variance of \$1,418,329, contributing to an ending net positive variance for the general fund of \$3,631,316.

CAPITAL ASSETS

At the end of the year, the County's governmental and business-type activities invested \$12,547,000 in a variety of capital assets (net of accumulated depreciation). This represents a net decrease of \$439,110.

Major capital asset events during the year included the following:

- Land purchase of \$208,388
- Road and bridge equipment for \$219,529

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

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

LONG-TERM DEBT

At the end of the year, the County reported total obligations under notes payable of \$979,370 and tax notes of \$2,500,000. The County obtained \$414,395 in notes payable during fiscal year 2022. In addition, the County reported other long-term liabilities of \$518,023 for an OPEB obligation and \$182,743 related to compensated absences. In addition, the County ended the year with a lease liability of \$327,988.

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 2023 will allow the County to maintain services, improve employee compensation, and invest in capital projects with the current tax rate of \$0.443095.

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, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and equity in pooled cash	\$ 9,564,899	\$ 35,033	\$ 9,599,932
Investments	4,449,818	-	4,449,818
Receivables, net	1,997,611	6,064	2,003,675
Due from fiduciary funds	4,032	-	4,032
Prepays	222,157	2,732	224,889
Total Current Assets	16,238,517	43,829	16,282,346
Noncurrent assets:			
Net pension asset	6,386,688	-	6,386,688
Nondepreciable capital assets	765,957	502,213	1,268,170
Net depreciable capital assets	7,097,310	4,181,520	11,278,830
Total Noncurrent Assets	14,249,955	4,683,733	18,933,688
Total Assets	30,488,472	4,727,562	35,216,034
Deferred Outflows of Resources			
Deferred outflows - pensions	696,191	-	696,191
Deferred outflows - OPEB	78,859	-	78,859
Total Deferred Outflows of Resources	775,050	-	775,050
Liabilities			
Current liabilities:			
Accounts payable and accrued liabilities	1,132,545	27,545	1,160,090
Accrued interest payable	21,115	-	21,115
Unearned revenue	3,452,429	-	3,452,429
Total Current Liabilities	4,606,089	27,545	4,633,634
Noncurrent liabilities:			
Long-term liabilities due within one year	658,024	-	658,024
Long-term liabilities due in more than one year	3,850,100	-	3,850,100
Total Noncurrent Liabilities	4,508,124	-	4,508,124
Total Liabilities	9,114,213	27,545	9,141,758
Deferred Inflows of Resources			
Deferred inflows - pensions	3,282,983	-	3,282,983
Deferred inflows - OPEB	16,392	-	16,392
Total Deferred Inflows of Resources	3,299,375	-	3,299,375
Net Position			
Net investment in capital assets	6,483,106	4,683,733	11,166,839
Restricted for:			
Road and bridges	1,810,255	-	1,810,255
Law enforcement	86,922	-	86,922
Other purposes	746,279	-	746,279
Unrestricted	9,723,372	16,284	9,739,656
Total Net Position	\$ 18,849,934	\$ 4,700,017	\$ 23,549,951

See Notes to Financial Statements.

LEON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary Government:			
Governmental Activities:			
General government	\$ 4,444,625	\$ 168,389	\$ 526,840
Judicial	1,115,525	757,300	-
Legal	207,458	-	-
Public safety	3,166,841	29,381	74,756
Public welfare	484,324	-	-
Public transportation	4,603,293	-	235,175
Interest and fiscal charges	78,735	-	-
Total Governmental Activities	14,100,802	955,070	836,771
Business-Type Activities:			
Expo center	469,912	188,137	-
Total Business-Type Activities	469,912	188,137	-
Total Primary Government	\$ 14,570,714	\$ 1,143,207	\$ 836,771

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
\$ (3,749,396)	\$ -	\$ (3,749,396)
(358,225)	-	(358,225)
(207,458)	-	(207,458)
(3,062,704)	-	(3,062,704)
(484,324)	-	(484,324)
(4,368,118)	-	(4,368,118)
(78,735)	-	(78,735)
<u>(12,308,961)</u>	<u>-</u>	<u>(12,308,961)</u>
-	(281,775)	(281,775)
-	<u>(281,775)</u>	<u>(281,775)</u>
(12,308,961)	(281,775)	(12,590,736)
9,700,443	-	9,700,443
1,531,875	-	1,531,875
589,453	-	589,453
225,354	1,148	226,502
446,066	13,843	459,909
(173,563)	173,563	-
<u>12,319,628</u>	<u>188,554</u>	<u>12,508,182</u>
10,667	(93,221)	(82,554)
<u>18,839,267</u>	<u>4,793,238</u>	<u>23,632,505</u>
<u>\$ 18,849,934</u>	<u>\$ 4,700,017</u>	<u>\$ 23,549,951</u>

LEON COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2022

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Outlay</u>	<u>Grant</u>
<u>Assets</u>				
Cash and equity in pooled cash	\$ 870,344	\$ 1,989,624	\$ 2,427,197	\$ 3,324,849
Investments	4,299,818	150,000		-
Receivables, net	1,500,976	402,625	-	49,856
Due from other funds	41,793	-	-	-
Due from fiduciary funds	4,032	-	-	-
Prepays	147,200	32,480	28,288	-
Total Assets	\$ 6,864,163	\$ 2,574,729	\$ 2,455,485	\$ 3,374,705
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 259,471	\$ 311,789	\$ -	\$ -
Due to other funds	-	-	-	32,440
Due to others	-	-	-	-
Other liabilities	340,711	51,981	-	-
Unearned revenue	110,103	-	-	3,342,265
Total Liabilities	710,285	363,770	-	3,374,705
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	1,153,870	400,704	-	-
	<u>1,153,870</u>	<u>400,704</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>				
Nonspendable:				
Prepays	147,200	32,082	28,288	-
Restricted:				
Road and bridge	-	1,778,173	-	-
Law enforcement	-	-	-	-
Other purposes	-	-	2,427,197	-
Unassigned	4,852,808	-	-	-
Total Fund Balances	5,000,008	1,810,255	2,455,485	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,864,163	\$ 2,574,729	\$ 2,455,485	\$ 3,374,705

See Notes to Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 952,885	\$ 9,564,899
-	4,449,818
44,154	1,997,611
-	41,793
-	4,032
14,189	222,157
<u>\$ 1,011,228</u>	<u>\$ 16,280,310</u>

\$ 157,141	\$ 728,401
9,353	41,793
11,452	11,452
-	392,692
61	3,452,429
<u>178,007</u>	<u>4,626,767</u>

-	1,554,574
<u>-</u>	<u>1,554,574</u>

20	207,590
-	1,778,173
86,922	86,922
746,279	3,173,476
-	4,852,808
<u>833,221</u>	<u>10,098,969</u>
<u>\$ 1,011,228</u>	<u>\$ 16,280,310</u>

LEON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
September 30, 2022

Fund balances - total governmental funds \$ 10,098,969

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	765,957
Depreciable capital assets, net	7,097,310

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

Net pension asset	6,386,688
Deferred outflows related to pensions	696,191
Deferred inflows related to pensions	(3,282,983)
Total OPEB liability	(518,023)
Deferred outflows related to OPEB	78,859
Deferred inflows related to OPEB	(16,392)

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	1,554,574
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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	(21,115)
Long-term liabilities due within one year	(658,024)
Long-term liabilities due in more than one year	(3,332,077)

Net Position of Governmental Activities	\$ <u>18,849,934</u>
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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, 2022

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Outlay</u>	<u>Grant</u>
<u>Revenues</u>				
Property taxes	\$ 7,144,727	\$ 2,479,313	\$ -	\$ -
Sales taxes	1,531,875	-	-	-
Motor vehicle inventory tax	-	589,453	-	-
Intergovernmental revenue	170,200	-	-	400,966
Charges for services	-	-	-	-
Fines and forfeitures	744,621	1,564	-	-
Investment income	155,818	56,153	485	-
Other revenue	151,855	132,355	-	-
Total Revenues	<u>9,899,096</u>	<u>3,258,838</u>	<u>485</u>	<u>400,966</u>
<u>Expenditures</u>				
Current:				
General government	3,016,406	-	-	233,323
Judicial	745,774	-	-	-
Legal	227,129	-	-	-
Public safety	3,369,938	-	-	-
Public welfare	557,987	-	-	-
Public transportation	-	4,078,125	-	-
Debt service:				
Principal	92,361	302,134	-	-
Interest and fiscal charges	797	26,161	45,000	-
Capital outlay	<u>208,388</u>	<u>219,773</u>	<u>-</u>	<u>15,343</u>
Total Expenditures	<u>8,218,780</u>	<u>4,626,193</u>	<u>45,000</u>	<u>248,666</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,680,316</u>	<u>(1,367,355)</u>	<u>(44,515)</u>	<u>152,300</u>
<u>Other Financing Sources (Uses)</u>				
Debt proceeds	-	187,253	2,500,000	-
Lease proceeds	98,407	-	-	-
Transfers in	167,336	820,000	-	-
Transfers (out)	(1,872,924)	-	-	(152,300)
Total Other Financing Sources (Uses)	<u>(1,607,181)</u>	<u>1,007,253</u>	<u>2,500,000</u>	<u>(152,300)</u>
Net Change in Fund Balances	73,135	(360,102)	2,455,485	-
Beginning fund balances	<u>4,926,873</u>	<u>2,170,357</u>	<u>-</u>	<u>-</u>
Ending Fund Balances	<u>\$ 5,000,008</u>	<u>\$ 1,810,255</u>	<u>\$ 2,455,485</u>	<u>\$ -</u>

See Notes to Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 9,624,040
-	1,531,875
-	589,453
265,605	836,771
197,770	197,770
11,115	757,300
12,898	225,354
161,856	446,066
649,244	14,208,629
1,256,687	4,506,416
454,071	1,199,845
-	227,129
92,692	3,462,630
-	557,987
-	4,078,125
976	395,471
994	72,952
17,748	461,252
1,823,168	14,961,807
(1,173,924)	(753,178)
227,142	2,914,395
17,748	116,155
1,081,828	2,069,164
(123,940)	(2,149,164)
1,202,778	2,950,550
28,854	2,197,372
804,367	7,901,597
\$ 833,221	\$ 10,098,969

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, 2022

Net changes in fund balances - total governmental funds \$ 2,197,372

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 costs of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	808,413
Depreciation expense	(1,041,842)
Net effect of capital disposals	(115,446)

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

Deferred revenue	76,403
Fines and fees receivable	(40,289)

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	3,618,528
Deferred outflows related to pensions	(499,330)
Deferred inflows related to pensions	(2,319,777)
Total OPEB liability	(24,047)
Deferred outflows related to OPEB	(22,911)
Deferred inflows related to OPEB	11,894

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	395,471
Debt proceeds	(2,914,395)
Lease proceeds	(116,155)

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	(5,783)
Compensated absences	2,561

Change in Net Position of Governmental Activities	\$ 10,667
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See Notes to Financial Statements.

LEON COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUND

September 30, 2022

	<u>Business-Type Activities Expo Center</u>
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 35,033
Receivables	6,064
Prepays	2,732
Total Current Assets	<u>43,829</u>
Noncurrent assets:	
Capital assets:	
Nondepreciable capital assets	502,213
Net depreciable capital assets	4,181,520
Total Noncurrent Assets	<u>4,683,733</u>
Total Assets	<u>4,727,562</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	27,545
Total Liabilities	<u>27,545</u>
<u>Net Position</u>	
Net investment in capital assets	4,683,733
Unrestricted	16,284
Total Net Position	<u>\$ 4,700,017</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, 2022

	Business-Type Activities
	Expo Center
<u>Operating Revenues</u>	
Charges for services	\$ 188,137
Investment income	1,148
Other revenue	13,843
Total Operating Revenues	203,128
 <u>Operating Expenses</u>	
Personnel	132,514
Supplies	1,008
Contractual services	14,226
Other expense	138,366
Depreciation	183,798
Total Expenditures	469,912
 (Loss) Before Transfers and Capital Contributions	 (266,784)
 <u>Other Financing Sources (Uses)</u>	
Capital contribution	93,563
Transfers in	100,000
Transfers (out)	(20,000)
Total Other Financing Sources	173,563
Net Change in Net Position	(93,221)
Beginning net position	4,793,238
Ending Net Position	\$ 4,700,017

See Notes to Financial Statements.

LEON COUNTY, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended September 30, 2022

	<u>Business-Type Activities</u> <u>Expo Center</u>
<u>Cash Flows from Operating Activities</u>	
Receipts from customers	\$ 156,067
Payments to suppliers	(99,188)
Payments to employees	(132,514)
Net Cash (Used) by Operating Activities	<u>(75,635)</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Transfers in	100,000
Transfers (out)	(20,000)
Net Cash Provided by Noncapital Financing Activities	<u>80,000</u>
<u>Cash Flows from Investing Activities</u>	
Interest on investments	1,148
Net Cash Provided by Investing Activities	<u>1,148</u>
Net Increase in Cash and Cash Equivalents	5,513
Beginning cash and cash equivalents	<u>29,520</u>
Ending Cash and Cash Equivalents	<u><u>\$ 35,033</u></u>
Reconciliation of Operating	
Income (Loss) to Net Cash	
Provided (Used) by Operating Activities	
Operating (loss)	\$ (267,932)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:	
Depreciation	183,798
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in:	
Prepaid items	(72)
Increase (Decrease) in:	
Accounts payable and accrued liabilities	54,484
Net Cash (Used) by Operating Activities	<u><u>\$ (75,635)</u></u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2022

		<u>Total Custodial Funds</u>
<u>Assets</u>		
Cash and cash equivalents	\$	2,448,295
Prepays		18
Due from others		7,796
Total Assets		<u>2,456,109</u>
 <u>Liabilities</u>		
Accounts payable		6,549
Due to primary government		4,032
Due to others		2,114,838
Total Liabilities		<u>2,125,419</u>
 <u>Net Position</u>		
Restricted for:		
Individuals, organizations, or other governments		330,690
Total Net Position	\$	<u><u>330,690</u></u>

See Notes to Financial Statements.

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LEON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2022

	<u>Total Custodial Funds</u>
<u>Additions</u>	
Intergovernmental	\$ 102,201
Miscellaneous	3,126,183
Investment income	5,693
Total Additions	<u>3,234,077</u>
<u>Deductions</u>	
Distributions to others	2,906,265
Operating expenses	347,228
Other expenses	33,140
Total Deductions	<u>3,286,633</u>
Change in Net Position	(52,556)
Beginning net position	383,246
Ending Net Position	<u>\$ 330,690</u>

See Notes to Financial Statements.

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LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2022

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, 2022

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 outlay fund is considered a major fund 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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

12. Leases

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

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

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

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

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

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

13. Pensions

For the purposes of measuring the net pension liability/(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.

14. 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

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

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)

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

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

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, 2022.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 4,449,818	0.54

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.

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, 2022, bank balances were sufficiently covered by FDIC and market values of pledged securities.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

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.

	General	Road and Bridge	Grant	Nonmajor Governmental	Total Funds
Property taxes	\$ 1,282,079	\$ 447,148	\$ -	\$ -	\$ 1,729,227
Sales taxes	256,347	-	-	-	256,347
Other	90,758	-	49,856	44,154	184,768
Less allowance	(128,208)	(44,523)	-	-	(172,731)
Total Receivables	\$ 1,500,976	\$ 402,625	\$ 49,856	\$ 44,154	\$ 1,997,611

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year end September 30, 2022 is as follows:

	Beginning Balance*	Transfers/ Increases	Transfers/ Decreases	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 431,411	\$ 208,388	\$ -	\$ 639,799
Construction in process	48,890	77,268	-	126,158
Total capital assets not being depreciated	<u>480,301</u>	<u>285,656</u>	<u>-</u>	<u>765,957</u>
Other capital assets:				
Buildings and improvements	18,760,787	-	-	18,760,787
Infrastructure	16,250,572	-	-	16,250,572
Equipment and machinery	7,994,062	406,602	(49,010)	8,351,654
Right-to-use assets	322,010	116,155	(110,545)	327,620
Total other capital assets	<u>43,327,431</u>	<u>522,757</u>	<u>(159,555)</u>	<u>43,690,633</u>
Less accumulated depreciation for:				
Buildings and improvements	(14,874,726)	(273,637)	-	(15,148,363)
Infrastructure	(15,395,604)	(25,779)	-	(15,421,383)
Equipment and machinery	(5,325,260)	(631,880)	44,109	(5,913,031)
Right-to-use assets	-	(110,546)	-	(110,546)
Total accumulated depreciation	<u>(35,595,590)</u>	<u>(1,041,842)</u>	<u>44,109</u>	<u>(36,593,323)</u>
Other capital assets, net	<u>7,731,841</u>	<u>(519,085)</u>	<u>(115,446)</u>	<u>7,097,310</u>
Governmental Activities Capital Assets, Net	\$ 8,212,142	\$ (233,429)	\$ (115,446)	7,863,267
			Less associated debt	(3,807,358)
			Unspent debt proceeds	2,427,197
			Net Investment in Capital Assets	\$ 6,483,106

* Beginning balance restated

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

Depreciation was charged to governmental functions as follows:

General government	\$	380,673
Legal		2,084
Public safety		380
Public welfare		33,194
Public transportation		625,511
Total Governmental Activities Depreciation Expense	\$	<u>1,041,842</u>

A summary of changes in capital assets for business-type activities for the year end September 30, 2022 is as follows:

	Beginning Balance	Transfers/ Increases	Transfers/ Decreases	Ending Balance
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 392,437	\$ -	\$ -	\$ 392,437
Construction in process	21,114	88,662	-	109,776
Total capital assets not being depreciated	413,551	88,662	-	502,213
Other capital assets:				
Buildings and improvements	4,551,000			4,551,000
Equipment and machinery	270,895	49,010	-	319,905
Total other capital assets	4,821,895	49,010	-	4,870,905
Less accumulated depreciation for:				
Buildings and improvements	(243,373)	(152,267)	-	(395,640)
Equipment and machinery	(218,105)	(75,640)	-	(293,745)
Total accumulated depreciation	(461,478)	(227,907) *	-	(689,385)
Other capital assets, net	4,360,417	(178,897)	-	4,181,520
Business-Type Activities Capital Assets, Net	\$ 4,773,968	\$ (90,235)	\$ -	\$ 4,683,733
		Net Investment in Capital Assets		\$ 4,683,733

* The \$227,907 under transfers/additions is comprised of depreciation expense of \$183,798 and transfer of accumulated depreciation of \$44,109.

Depreciation was charged to business-type functions as follows:

Expo center	\$	183,798
Total Business-Type Activities Depreciation Expense	\$	<u>183,798</u>

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

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, 2022. 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:					
Tax notes	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 1,232,000
Notes payable	850,269	414,395	(285,294)	979,370	363,824
Leases payable	322,010	116,155	(110,177)	327,988	129,731
	<u>1,172,279</u>	<u>3,030,550</u>	<u>(395,471)</u>	<u>3,807,358</u> *	<u>493,555</u>
Other:					
Total OPEB liability	493,976	24,047	-	518,023	-
Compensated absences	185,304	123,077	(125,638)	182,743	164,469
	<u>679,280</u>	<u>147,124</u>	<u>(125,638)</u>	<u>700,766</u>	<u>164,469</u>
Total Governmental Activities	<u>\$ 1,851,559</u>	<u>\$ 3,177,674</u>	<u>\$ (521,109)</u>	<u>\$ 4,508,124</u>	<u>\$ 658,024</u>

Long-term liabilities due in more than one year \$ 3,850,100

***Debt associated with capital assets** \$ 3,807,358

** Beginning balance restated.

Long-term debt obligations of the County as of September 30, 2022 are as follows:

	<u>Interest Rate Percentage</u>	<u>Original Amount</u>	<u>Balance</u>
Notes Payable			
Caterpillar Financial Services	4.20%	\$ 167,463	\$ 28,146
Caterpillar Financial Services	2.99%	\$ 96,200	55,885
Government Capital Corporation	3.44%	\$ 91,146	68,989
Government Capital Corporation	2.84%	\$ 292,359	250,082
Caterpillar Financial Services	3.85%	\$ 146,125	50,559
John Deere	2.83%	\$ 78,822	26,427
John Deere	5.50%	\$ 95,419	33,567
Southside Bank	4.48%	\$ 119,500	51,318
Government Capital Corporation	2.84%	\$ 69,774	69,774
Government Capital Corporation	4.54%	\$ 117,480	117,480
Nationwide Capital	0.99%	\$ 227,143	227,143
		Sub-Total	<u>979,370</u>
Tax Notes			
Tax Notes Series 2022	3.45%	\$ 2,500,000	2,500,000
		Total	<u>\$ 3,479,370</u>

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

Future minimum payments, including interest, to retire long-term debt are as follows:

Fiscal Year Ending Sept. 30	Governmental Activities			
	Notes Payable		Tax Notes Payable	
	Principal	Interest	Principal	Interest
2023	\$ 363,824	\$ 28,863	\$ 1,232,000	\$ 80,021
2024	247,034	17,100	1,268,000	43,746
2025	188,675	10,563	-	-
2026	91,760	5,647	-	-
2027	43,421	2,505	-	-
2028	44,656	1,270	-	-
Totals	\$ 979,370	\$ 65,948	\$ 2,500,000	\$ 123,767

Leases

From October 2021 to the end of the fiscal year, the County entered into 14 various lease agreements for vehicles. These leases span in length from 24 months to 48 months in term. An initial lease liability was recorded in the amount of \$322,010 during the current fiscal year. As of September 30, 2022 the value of the lease liability was \$327,988. The value of the right-to-use asset, as of the end of the current fiscal year was \$327,620 and had accumulation amortization of \$110,546. The future principal and interest payments related to these leases as of September 30, 2022 are as follows:

Fiscal Year Ending Sept. 30	Leases Payable	
	Principal	Interest
2023	\$ 129,731	\$ 2,989
2024	127,572	1,950
2025	45,211	970
2026	25,474	339
Totals	\$ 327,988	\$ 6,248

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

E. Interfund Transfers

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

<u>Transfers out</u>	<u>Transfers in</u>	<u>Amounts</u>
Major governmental funds:		
General fund	Road and bridge funds	\$ 800,000
General fund	Nonmajor governmental funds	1,072,924
Grants fund	General fund	52,300
Expo center fund	Road and bridge funds	20,000
Grants fund	Expo center	100,000
Nonmajor governmental funds:		
Nonmajor governmental funds	General fund	115,036
Nonmajor governmental funds	Nonmajor governmental funds	8,904
	Total	\$ 2,169,164

Transfers are used to move unrestricted general fund and nonmajor governmental fund revenues, along with grant fund and expo center fund revenues, to finance various programs that the County must account for in the other governmental and enterprise 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, 2022 is as follows:

<u>Due to</u>	<u>Due from</u>	<u>Amounts</u>
General fund	Nonmajor governmental funds	\$ 9,353
General fund	Grants fund	22,955
	Total	\$ 32,308

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

F. Restatement of Net Position

Beginning net position has been restated for assets and liabilities for governmental activities for the implementation of GASB 87, *Leases*. This restatement had no effect on beginning net position.

	<u>Governmental Activities</u>
Beginning net position - as reported	\$ 18,839,267
Right-to-use Assets	322,010
Leases Payable	(322,010)
Beginning Net Position - Restated	\$ 18,839,267

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

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.

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.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

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

Inactive employees or beneficiaries currently receiving benefits	90
Inactive employees entitled to, but not yet receiving, benefits	128
Active employees	141
Total	<u><u>359</u></u>

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.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

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 2.43% and 4.21% percent in calendar years 2021 and 2022, respectively. However, the County elected to contribute 7.00 percent. The County's contributions to TCDRS for the fiscal year ended September 30, 2022 were \$357,997 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, 2021 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, 2021 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).

Key assumptions used in the December 31, 2021 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
Amortization Method	Level percentage of payroll, closed
Asset Valuation Method	0.0 Years
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.5%
Salary Increases	Varies by age and service. 4.7% 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, no 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.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

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%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLP)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

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, 2022

Changes in the NP(A)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Asset
	(A)	(B)	(A) - (B)
Changes for the year:			
Service cost	\$ 627,562	\$ -	\$ 627,562
Interest	1,475,988	-	1,475,988
Change of benefit terms	-	-	-
Difference between expected and actual experience	(125,951)	-	(125,951)
Changes of assumptions	(96,651)	-	(96,651)
Contributions - employer	-	350,643	(350,643)
Contributions - employee	-	350,643	(350,643)
Net investment income	-	4,810,591	(4,810,591)
Refund of contributions	(113,724)	(113,724)	-
Benefit payments	(730,328)	(730,328)	-
Administrative expense	-	(14,408)	14,408
Other changes	-	2,007	(2,007)
Net changes	1,036,896	4,655,424	(3,618,528)
Balance at December 31, 2020	19,207,628	21,975,788	(2,768,160)
Balance at December 31, 2021	\$ 20,244,524	\$ 26,631,212	\$ (6,386,688)

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)	\$ (3,928,317)	\$ (6,386,688)	\$ (8,472,134)

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 Income and Deferred Outflows/Inflows of Resources Related to Pensions

For the fiscal year ended September 30, 2022, the County recognized pension income of \$441,425.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

At September 30, 2022, 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	\$ 109,212	\$ 203,454
Changes in actuarial assumptions	324,626	64,434
Difference between projected and actual investment earnings		3,015,095
Contributions subsequent to the measurement date	262,353	-
Total	\$ 696,191	\$ 3,282,983

\$262,353 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, 2023. 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
2023	\$ (418,198)
2024	(1,081,859)
2025	(719,844)
2026	(629,244)
Total	\$ (2,849,145)

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, 2022

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, 2021 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	80
Inactive employees entitled to, but not yet receiving, benefits	25
Active employees	141
Total	246

Total OPEB Liability

The County's total OPEB liability of \$518,023 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2021 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*	2.06%
Administrative expenses	N/A
Mortality - service retirees	135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Mortality - disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

*The discount rate was based on 20 Year Bond GO Index published by bondbuyer.com as of the measurement date of December 26, 2021.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB Liability
Changes for the year:	
Service cost	\$ 19,508
Interest	10,754
Difference between expected and actual experience	(3,266)
Changes of assumptions	9,574
Benefit payments	(12,523)
Net Changes	24,047
Balance at December 31, 2020	493,976
Balance at December 31, 2021	\$ 518,023

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 (1.06%)	Discount Rate (2.06%)	1% Increase (3.06%)
County's Total OPEB Liability	\$ 612,116	\$ 518,023	\$ 443,666

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

For the year ended September 30, 2022, the County recognized OPEB expense of \$47,475. 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	\$ 1,761	\$ 9,348
Changes in actuarial assumptions	68,103	7,044
Contributions subsequent to the measurement date	8,995	-
Total	\$ 78,859	\$ 16,392

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

\$8,995 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, 2023. 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
2023	\$ 19,411
2024	24,694
2025	9,367
Total	\$ 53,472

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<u>Revenues</u>				
Property taxes	\$ 6,932,669	\$ 6,932,669	\$ 7,144,727	\$ 212,058
Sales taxes	1,131,800	1,131,800	1,531,875	400,075
Intergovernmental revenue	172,957	172,957	170,200	(2,757)
Fines and forfeitures	655,790	655,790	744,621	88,831
Investment income	95,000	95,000	155,818	60,818
Other revenue	202,756	202,756	151,855	(50,901)
Total Revenues	9,190,972	9,190,972	9,899,096	708,124
<u>Expenditures</u>				
General Government:				
Commissioners' court	298,548	298,923	298,923	-
County clerk	284,893	284,893	273,120	11,773
County court	190,613	190,613	181,074	9,539
District clerk	202,041	202,041	183,549	18,492
County auditor	258,720	259,720	254,306	5,414
County treasurer	152,955	161,966	161,966	-
County tax assessor	360,902	360,902	359,324	1,578
Nondepartmental	2,256,385	1,892,736	709,533	1,183,203
County courthouse complex	564,564	608,264	594,611	13,653
	<u>4,569,621</u>	<u>4,260,058</u>	<u>3,016,406</u>	<u>1,243,652</u>
Judicial:				
Adult probation services	3,800	3,800	3,496	304
District court	320,537	344,137	316,632	27,505
Justices of the peace	413,708	413,708	402,308	11,400
Court administration	30,300	30,300	23,338	6,962
	<u>768,345</u>	<u>791,945</u>	<u>745,774</u>	<u>46,171</u>
Legal:				
County attorney	215,098	227,129	227,129	-
Public Safety:				
Justice center	3,287,778	3,309,742	3,191,558	118,184
Constables	70,828	70,828	63,840	6,988
License and weights	52,976	52,976	51,164	1,812
Texas ranger	6,100	6,100	6,053	47
Highway patrol	57,588	57,588	57,323	265
	<u>3,475,270</u>	<u>3,497,234</u>	<u>3,369,938</u>	<u>127,296</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, 2022

	<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 (continued)</u>				
Public Welfare:				
Social services	\$ 28,278	\$ 38,278	\$ 35,357	\$ 2,921
Waste disposal site	299,507	309,983	306,368	3,615
Keep Texas beautiful	100	100	-	100
Extension service	141,048	149,198	141,727	7,471
Domestic violence advocacy	6,880	30,670	27,709	2,961
Health and welfare	117,500	117,500	46,826	70,674
	<u>593,313</u>	<u>645,729</u>	<u>557,987</u>	<u>87,742</u>
Debt service:				
Principal	78,704	92,363	92,361	2
Interest and fiscal charges	14,456	797	797	-
	<u>93,160</u>	<u>93,160</u>	<u>93,158</u>	<u>2</u>
Capital Outlay	<u>85,000</u>	<u>208,388</u>	<u>208,388</u>	<u>-</u>
Total Expenditures	<u>9,799,807</u>	<u>9,723,643</u>	<u>8,218,780</u>	<u>1,504,863</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	<u>(608,835)</u>	<u>(532,671)</u>	<u>1,680,316</u>	<u>2,212,987</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	167,336	167,336
Transfers (out)	(2,934,599)	(3,025,510)	(1,872,924)	1,152,586
Lease proceeds	-	-	98,407	98,407
Total Other Financing (Uses)	<u>(2,934,599)</u>	<u>(3,025,510)</u>	<u>(1,607,181)</u>	<u>1,418,329</u>
Net Change in Fund Balance	<u>\$ (3,543,434)</u>	<u>\$ (3,558,181)</u>	<u>73,135</u>	<u>\$ 3,631,316</u>
Beginning fund balance			<u>4,926,873</u>	
Ending Fund Balance			<u>\$ 5,000,008</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, 2022

	<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>				
Property taxes	\$ 2,377,886	\$ 2,377,886	\$ 2,479,313	\$ 101,427
Motor vehicle inventory tax	540,796	540,796	589,453	48,657
Fines and forfeitures	650	650	1,564	914
Investment income	13,500	13,500	56,153	42,653
Other revenue	350,713	2,286,010	132,355	(2,153,655)
Total Revenues	<u>3,283,545</u>	<u>5,218,842</u>	<u>3,258,838</u>	<u>(1,960,004)</u>
<u>Expenditures</u>				
Public Transportation:				
Precinct No. 1	1,089,042	1,994,230	1,090,530	903,700
Precinct No. 2	907,894	1,222,724	1,075,582	147,142
Precinct No. 3	696,558	881,427	703,553	177,874
Precinct No. 4	969,280	1,432,497	1,080,305	352,192
Forestry control	136,556	145,868	128,155	17,713
Debt Service:				
Principal	258,131	314,245	302,134	12,111
Interest and fiscal charges	26,084	33,805	26,161	7,644
Capital Outlay	-	259,100	219,773	39,327
Total Expenditures	<u>4,083,545</u>	<u>6,283,896</u>	<u>4,626,193</u>	<u>1,657,703</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(800,000)</u>	<u>(1,065,054)</u>	<u>(1,367,355)</u>	<u>(302,301)</u>
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	34,512	187,253	152,741
Transfers in	1,220,771	1,220,771	820,000	(400,771)
Transfers (out)	(420,771)	(446,941)	-	446,941
Total Other Financing Sources	<u>800,000</u>	<u>808,342</u>	<u>1,007,253</u>	<u>198,911</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (256,712)</u>	<u>(360,102)</u>	<u>\$ (103,390)</u>
Beginning fund balance			<u>2,170,357</u>	
Ending Fund Balance			<u>\$ 1,810,255</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, 2022

	<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	\$ 2,059,900	\$ 3,781,505	\$ 400,966	\$ (3,380,539)
Total Revenues	<u>2,059,900</u>	<u>3,781,505</u>	<u>400,966</u>	<u>(3,380,539)</u>
<u>Expenditures</u>				
Current:				
General government	2,059,900	3,713,761	233,323	3,480,438
Capital Outlay	-	15,343	15,343	-
Total Expenditures	<u>2,059,900</u>	<u>3,729,104</u>	<u>248,666</u>	<u>3,480,438</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>52,401</u>	<u>152,300</u>	<u>99,899</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	(55,843)	(152,300)	(96,457)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(55,843)</u>	<u>(152,300)</u>	<u>(96,457)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (3,442)</u>	<u>-</u>	<u>\$ 3,442</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, 2022

	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	<u>699,232</u>	<u>597,782</u>	<u>673,809</u>	<u>1,070,605</u>
Beginning total pension liability	<u>10,411,481</u>	<u>11,110,713</u>	<u>11,708,495</u>	<u>12,382,304</u>
Ending Total Pension Liability	<u><u>\$ 11,110,713</u></u>	<u><u>\$ 11,708,495</u></u>	<u><u>\$ 12,382,304</u></u>	<u><u>\$ 13,452,909</u></u>
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	<u>970,257</u>	<u>(149,342)</u>	<u>1,065,495</u>	<u>2,312,618</u>
Beginning plan fiduciary net position	<u>13,307,671</u>	<u>14,277,928</u>	<u>14,128,586</u>	<u>15,194,081</u>
Ending Plan Fiduciary Net Position	<u><u>\$ 14,277,928</u></u>	<u><u>\$ 14,128,586</u></u>	<u><u>\$ 15,194,081</u></u>	<u><u>\$ 17,506,699</u></u>
Net Pension (Asset)	<u><u>\$ (3,167,215)</u></u>	<u><u>\$ (2,420,091)</u></u>	<u><u>\$ (2,811,777)</u></u>	<u><u>\$ (4,053,790)</u></u>
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 eight years' of information is currently available. The County will build this schedule over the next two-year period.

Measurement Year*			
2018	2019	2020	2021
\$ 484,019	\$ 485,504	\$ 574,367	\$ 627,562
1,100,858	1,194,698	1,375,259	1,475,988
-	1,742,224		-
-	-	973,879	(125,951)
291,385	(477,945)	327,636	(96,651)
(705,932)	(733,040)	(878,193)	(844,053)
<u>1,170,330</u>	<u>2,211,441</u>	<u>2,372,948</u>	<u>1,036,895</u>
<u>13,452,909</u>	<u>14,623,239</u>	<u>16,834,680</u>	<u>19,207,628</u>
<u>\$ 14,623,239</u>	<u>\$ 16,834,680</u>	<u>\$ 19,207,628</u>	<u>\$ 20,244,523</u>
\$ 341,238	\$ 348,301	\$ 373,013	\$ 350,643
341,238	348,301	373,013	350,643
(325,076)	2,835,804	2,071,417	4,810,591
(705,932)	(733,040)	(878,193)	(844,053)
(13,870)	(15,282)	(16,079)	(14,408)
123,807	1,546	(1,117)	2,007
<u>(238,595)</u>	<u>2,785,630</u>	<u>1,922,054</u>	<u>4,655,423</u>
<u>17,506,699</u>	<u>17,268,104</u>	<u>20,053,734</u>	<u>21,975,788</u>
<u>\$ 17,268,104</u>	<u>\$ 20,053,734</u>	<u>\$ 21,975,788</u>	<u>\$ 26,631,211</u>
<u>\$ (2,644,865)</u>	<u>\$ (3,219,054)</u>	<u>\$ (2,768,160)</u>	<u>\$ (6,386,688)</u>
118.09%	119.12%	114.41%	131.55%
\$ 4,874,831	\$ 4,975,727	\$ 5,328,762	\$ 5,009,180
-54.26%	-64.70%	-51.95%	-127.50%

LEON COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended September 30, 2022

	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 nine years of information is currently available. The County will build this schedule over the next one-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*				
2018	2019	2020	2021	2022
\$ 6,129	\$ -	\$ -	\$ 88,520	\$ 190,988
323,508	344,782	356,815	359,259	357,997
<u>\$ (317,379)</u>	<u>\$ (344,782)</u>	<u>\$ (356,815)</u>	<u>\$ (270,739)</u>	<u>\$ (167,009)</u>
\$ 4,622,077	\$ 4,925,450	\$ 5,094,381	\$ 5,132,246	\$ 5,114,238
7.00%	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, 2022

	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>\$ 361,480</u>	<u>\$ 350,074</u>	<u>\$ 438,867</u>	<u>\$ 493,976</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 five 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	2.06%
Mortality - service retirees	135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Mortality - disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

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, 2021.

There were no benefit changes during the year.

Measurement
Year*
2021

\$ 19,508
10,754

(3,266)

9,574

(12,523)

24,047

493,976

\$ 518,023

\$ 5,009,180

10.34%

***COMBINING STATEMENTS
AND SCHEDULES***

LEON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

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, 2022

SPECIAL REVENUE FUNDS (Continued)

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

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

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, 2022

Special Revenue Funds				
	Sheriff's Office	Law Library	Juvenile Probation	Courthouse Security
<u>Assets</u>				
Cash and cash equivalents	\$ 22,381	\$ 52,429	\$ 827	\$ 2,185
Receivables	-	-	-	-
Prepays	-	-	419	404
Total Assets	\$ 22,381	\$ 52,429	\$ 1,246	\$ 2,589
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 276	\$ 1,246	\$ 2,589
Due to other funds	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	-	276	1,246	2,589
<u>Fund Balances</u>				
Nonspendable	-	-	-	-
Restricted:				
Law enforcement	22,381	52,153	-	-
Other purposes	-	-	-	-
Total Fund Balances	22,381	52,153	-	-
Total Liabilities and Fund Balances	\$ 22,381	\$ 52,429	\$ 1,246	\$ 2,589

Special Revenue Funds

JP Technology	Juvenile Probation Restitution	Hotel/Motel Tax	County Clerk Records Management	District Clerk Records Management	District Attorney
\$ 1,335	\$ 12,962	\$ 208,082	\$ 433,994	\$ 77,752	\$ 12,358
-	-	26,551	-	-	-
1,071	-	-	-	20	2,763
<u>\$ 2,406</u>	<u>\$ 12,962</u>	<u>\$ 234,633</u>	<u>\$ 433,994</u>	<u>\$ 77,772</u>	<u>\$ 15,121</u>
\$ 2,389	\$ -	\$ 100	\$ -	\$ -	\$ 15,121
-	-	-	-	-	-
-	591	-	-	-	-
-	-	-	-	-	-
<u>2,389</u>	<u>591</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>15,121</u>
-	-	-	-	20	-
17	12,371	-	-	-	-
-	-	234,533	433,994	77,752	-
<u>17</u>	<u>12,371</u>	<u>234,533</u>	<u>433,994</u>	<u>77,772</u>	<u>-</u>
<u>\$ 2,406</u>	<u>\$ 12,962</u>	<u>\$ 234,633</u>	<u>\$ 433,994</u>	<u>\$ 77,772</u>	<u>\$ 15,121</u>

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
September 30, 2022

Special Revenue Funds				
	911 Rural Addressing	County Attorney	AAA Senior Services	Pretrial Diversion
<u>Assets</u>				
Cash and cash equivalents	\$ 2,203	\$ 10,861	\$ 597	\$ 32,867
Receivables	60	-	12,670	-
Prepays	238	-	213	-
Total Assets	\$ 2,501	\$ 10,861	\$ 13,480	\$ 32,867
<u>Liabilities</u>				
Accounts payable	\$ 2,501	\$ -	\$ 11,568	\$ 32,867
Due to other funds	-	-	1,912	-
Due to others	-	10,861	-	-
Unearned revenue	-	-	-	-
Total Liabilities	2,501	10,861	13,480	32,867
<u>Fund Balances</u>				
Nonspendable	-	-	-	-
Restricted:				
Law enforcement	-	-	-	-
Other purposes	-	-	-	-
Total Fund Balances	-	-	-	-
Total Liabilities and Fund Balances	\$ 2,501	\$ 10,861	\$ 13,480	\$ 32,867

Special Revenue Funds

Election Administration	County Records Preservation	County Veterans Services	County and District Clerk Technology	Chapter 19 Election	Emergency Management
\$ 7,309	\$ -	\$ 377	\$ 276	\$ -	\$ -
-	-	-	-	-	-
2,584	-	99	-	2,812	3,566
<u>\$ 9,893</u>	<u>\$ -</u>	<u>\$ 476</u>	<u>\$ 276</u>	<u>\$ 2,812</u>	<u>\$ 3,566</u>
\$ 9,893	\$ -	\$ 476	\$ 276	\$ -	\$ 2,942
-	-	-	-	2,812	624
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,893</u>	<u>-</u>	<u>476</u>	<u>276</u>	<u>2,812</u>	<u>3,566</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 9,893	\$ -	\$ 476	\$ 276	\$ 2,812	\$ 3,566

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
September 30, 2022

	<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	\$ 15	\$ -	\$ 73,169	\$ 906
Receivables	4,873	-	-	-
Prepays	-	-	-	-
Total Assets	\$ 4,888	\$ -	\$ 73,169	\$ 906
<u>Liabilities</u>				
Accounts payable	\$ 1,499	\$ -	\$ 73,169	\$ 229
Due to other funds	3,328	-	-	677
Due to others	-	-	-	-
Unearned revenue	61	-	-	-
Total Liabilities	4,888	-	73,169	906
<u>Fund Balances</u>				
Nonspendable	-	-	-	-
Restricted:				
Law enforcement	-	-	-	-
Other purposes	-	-	-	-
Total Fund Balances	-	-	-	-
Total Liabilities and Fund Balances	\$ 4,888	\$ -	\$ 73,169	\$ 906

**Total
Nonmajor
Governmental
Funds**

\$ 952,885
44,154
14,189
\$ 1,011,228

\$ 157,141
9,353
11,452
61
178,007

20

86,922
746,279
833,221
\$ 1,011,228

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, 2022

Special Revenue Funds				
	Sheriff's Office	Law Library	Juvenile Probation	Courthouse Security
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	21,649
Fines and forfeitures	-	10,115	-	-
Investment income	-	-	-	-
Other revenue	500	-	8,825	-
Total Revenues	500	10,115	8,825	21,649
Expenditures				
Current:				
General government	-	3,285	-	110,061
Judicial	628	-	99,949	-
Public safety	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay				
	-	-	-	-
Total Expenditures	628	3,285	99,949	110,061
Excess (Deficiency) of Revenues Over (Under) Expenditures	(128)	6,830	(91,124)	(88,412)
Other Financing Sources (Uses)				
Debt proceeds	-	-	-	-
Lease proceeds	-	-	-	-
Transfers in	-	-	90,946	88,412
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	90,946	88,412
Net Change in Fund Balances	(128)	6,830	(178)	-
Beginning fund balances	22,509	45,323	178	-
Ending Fund Balances	\$ 22,381	\$ 52,153	\$ -	\$ -

Special Revenue Funds

JP Technology	Juvenile Probation Restitution	Hotel/Motel Tax	County Clerk Records Management	District Clerk Records Management	District Attorney
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,333
6,295	-	-	98,336	6,992	828
-	1,000	-	-	-	-
17	226	4,006	7,139	1,510	-
-	-	111,715	296	4,612	-
<u>6,312</u>	<u>1,226</u>	<u>115,721</u>	<u>105,771</u>	<u>13,114</u>	<u>19,161</u>
22,857	-	1,560	82,734	83	-
-	280	-	-	-	303,650
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>22,857</u>	<u>280</u>	<u>1,560</u>	<u>82,734</u>	<u>83</u>	<u>303,650</u>
<u>(16,545)</u>	<u>946</u>	<u>114,161</u>	<u>23,037</u>	<u>13,031</u>	<u>(284,489)</u>
-	-	-	-	-	-
-	-	-	-	-	-
15,321	-	-	3,829	-	284,489
-	-	(100,000)	(15,036)	-	-
<u>15,321</u>	<u>-</u>	<u>(100,000)</u>	<u>(11,207)</u>	<u>-</u>	<u>284,489</u>
(1,224)	946	14,161	11,830	13,031	-
1,241	11,425	220,372	422,164	64,741	-
<u>\$ 17</u>	<u>\$ 12,371</u>	<u>\$ 234,533</u>	<u>\$ 433,994</u>	<u>\$ 77,772</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, 2022

	Special Revenue Funds			
	911 Rural Addressing	County Attorney	AAA Senior Services	Pretrial Diversion
Revenues				
Intergovernmental revenue	\$ 20,000	\$ -	\$ 170,849	\$ 13,831
Charges for services	16,600	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other revenue	850	-	-	33,138
Total Revenues	37,450	-	170,849	46,969
Expenditures				
Current:				
General government	53,764	-	244,935	-
Judicial	-	1,287	-	48,277
Public safety	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay				
	-	-	-	-
Total Expenditures	53,764	1,287	244,935	48,277
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,314)	(1,287)	(74,086)	(1,308)
Other Financing Sources (Uses)				
Debt proceeds	-	-	-	-
Lease proceeds	-	-	-	-
Transfers in	16,314	-	74,086	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	16,314	-	74,086	-
Net Change in Fund Balances	-	(1,287)	-	(1,308)
Beginning fund balances	-	1,287	-	1,308
Ending Fund Balances	\$ -	\$ -	\$ -	\$ -

Special Revenue Funds

<u>Election Administration</u>	<u>County Records Preservation</u>	<u>County Veterans Service</u>	<u>County and District Clerk Technology</u>	<u>Chapter 19 Election</u>	<u>Emergency Management</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46,461	-	-	609	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,920
<u>46,461</u>	<u>-</u>	<u>-</u>	<u>609</u>	<u>-</u>	<u>1,920</u>
387,000	-	6,828	10,698	1,558	-
-	-	-	-	-	-
-	-	-	-	-	92,692
-	-	-	-	-	976
-	-	-	-	-	994
-	-	-	-	-	17,748
<u>387,000</u>	<u>-</u>	<u>6,828</u>	<u>10,698</u>	<u>1,558</u>	<u>112,410</u>
<u>(340,539)</u>	<u>-</u>	<u>(6,828)</u>	<u>(10,089)</u>	<u>(1,558)</u>	<u>(110,490)</u>
227,142	-	-	-	-	-
-	-	-	-	-	17,748
115,972	-	6,828	1,657	-	95,242
<u>(2,575)</u>	<u>(3,829)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,500)</u>
<u>340,539</u>	<u>(3,829)</u>	<u>6,828</u>	<u>1,657</u>	<u>-</u>	<u>110,490</u>
-	(3,829)	-	(8,432)	(1,558)	-
-	3,829	-	8,432	1,558	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2022

	<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	\$ 42,592	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other revenue	-	-	-	-
Total Revenues	<u>42,592</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
General government	42,592	-	277,574	11,158
Judicial	-	-	-	-
Public safety	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay				
	-	-	-	-
Total Expenditures	<u>42,592</u>	<u>-</u>	<u>277,574</u>	<u>11,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(277,574)</u>	<u>(11,158)</u>
<u>Other Financing Sources (Uses)</u>				
Debt proceeds	-	-	-	-
Lease proceeds	-	-	-	-
Transfers in	-	-	277,574	11,158
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>277,574</u>	<u>11,158</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balances	-	-	-	-
Ending Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Total
Nonmajor
Governmental
Funds**

\$ 265,605
197,770
11,115
12,898
161,856
649,244

1,256,687
454,071
92,692

976
994
17,748
1,823,168

(1,173,924)

227,142
17,748
1,081,828
(123,940)

1,202,778

28,854

804,367

\$ 833,221

LEON COUNTY, TEXAS

COMBINING BALANCE SHEET

ROAD AND BRIDGE FUNDS

September 30, 2022

	<u>Road and Bridge Administration</u>	<u>Road and Bridge Precinct No. 1</u>	<u>Road and Bridge Precinct No. 2</u>	<u>Road and Bridge Precinct No. 3</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 126,314	\$ 896,177	\$ 360,310	\$ 285,655
Investments	-	150,000	-	-
Receivables, net	-	124,167	100,777	87,153
Prepays	-	1,158	1,047	1,272
Total Assets	\$ 126,314	\$ 1,171,502	\$ 462,134	\$ 374,080
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 27,487	\$ 148,365	\$ 41,274
Other liabilities	-	11,075	7,800	14,266
Total Liabilities	-	38,562	156,165	55,540
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	-	123,257	100,777	87,153
<u>Fund Balances</u>				
Nonspendable	-	1,158	1,047	1,272
Restricted	126,314	1,008,525	204,145	230,115
Total Fund Balances	126,314	1,009,683	205,192	231,387
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 126,314	\$ 1,171,502	\$ 462,134	\$ 374,080

Road and Bridge Precinct No. 4	Forestry Control	Interfund Activity Elimination	Total Road and Bridge Funds
\$ 315,914	\$ 5,254	\$ -	\$ 1,989,624
-	-	-	150,000
90,528	-	-	402,625
28,605	398	-	32,480
<u>\$ 435,047</u>	<u>\$ 5,652</u>	<u>\$ -</u>	<u>\$ 2,574,729</u>
\$ 94,663	\$ -	\$ -	\$ 311,789
13,188	5,652	-	51,981
<u>107,851</u>	<u>5,652</u>	<u>-</u>	<u>363,770</u>
89,517	-	-	400,704
28,605	-	-	32,082
209,074	-	-	1,778,173
<u>237,679</u>	<u>-</u>	<u>-</u>	<u>1,810,255</u>
<u>\$ 435,047</u>	<u>\$ 5,652</u>	<u>\$ -</u>	<u>\$ 2,574,729</u>

LEON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES ROAD AND BRIDGE FUNDS

For the Year Ended September 30, 2022

	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	\$ -	\$ 719,384	\$ 647,415	\$ 580,338
Motor vehicle inventory tax	-	170,304	154,456	138,496
Fines and forfeitures	-	455	408	365
Investment income	-	26,216	7,909	7,391
Other revenue	-	47,557	28,140	25,653
Total Revenues	-	963,916	838,328	752,243
Expenditures				
Current:				
Public transportation	-	1,090,530	1,075,582	703,553
Debt service:				
Principal	285,294	-	-	16,840
Interest and fiscal charges	26,056	-	-	105
Capital outlay	70,524	35,173	2,606	12,002
Total Expenditures	381,874	1,125,703	1,078,188	732,500
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	(381,874)	(161,787)	(239,860)	19,743
Other Financing Sources (Uses)				
Debt proceeds	187,253	-	-	-
Transfers in	311,351	220,000	200,000	200,000
Transfers (out)	-	(32,271)	(119,313)	(197,790)
Total Other Financing Sources	498,604	187,729	80,687	2,210
Net Change in Fund Balances				
	116,730	25,942	(159,173)	21,953
Beginning fund balances	9,584	983,741	364,365	209,434
Ending Fund Balances	\$ 126,314	\$ 1,009,683	\$ 205,192	\$ 231,387

Road and Bridge Precinct No. 4	Forestry Control	Interfund Activity Elimination	Total Road and Bridge Funds
\$ 532,176	\$ -	\$ -	\$ 2,479,313
126,197	-	-	589,453
336	-	-	1,564
14,637	-	-	56,153
30,963	42	-	132,355
<u>704,309</u>	<u>42</u>	<u>-</u>	<u>3,258,838</u>
1,080,305	128,155	-	4,078,125
-	-	-	302,134
-	-	-	26,161
99,468	-	-	219,773
<u>1,179,773</u>	<u>128,155</u>	<u>-</u>	<u>4,626,193</u>
<u>(475,464)</u>	<u>(128,113)</u>	<u>-</u>	<u>(1,367,355)</u>
-	-	-	187,253
200,000	127,238	(438,589)	820,000
<u>(89,215)</u>	<u>-</u>	<u>438,589</u>	<u>-</u>
<u>110,785</u>	<u>127,238</u>	<u>-</u>	<u>1,007,253</u>
(364,679)	(875)	-	(360,102)
602,358	875	-	2,170,357
<u>\$ 237,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,810,255</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, 2022

	<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	\$ -	\$ 34,512	\$ -	\$ (34,512)
Total Revenues	<u>-</u>	<u>34,512</u>	<u>-</u>	<u>(34,512)</u>
<u>Expenditures</u>				
Debt service:				
Principal	258,131	300,825	285,294	15,531
Interest and fiscal charges	26,084	29,965	26,056	3,909
Capital outlay	<u>-</u>	<u>69,024</u>	<u>70,524</u>	<u>(1,500)</u>
Total Expenditures	<u>284,215</u>	<u>399,814</u>	<u>381,874</u>	<u>17,940</u>
Excess of Revenues Over Expenditures	<u>(284,215)</u>	<u>(365,302)</u>	<u>(381,874)</u>	<u>(16,572)</u>
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	34,512	187,253	152,741
Transfers in	284,215	284,215	311,351	27,136
Total Other Financing Sources	<u>284,215</u>	<u>318,727</u>	<u>498,604</u>	<u>179,877</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (46,575)</u>	<u>116,730</u>	<u>\$ 163,305</u>
Beginning fund balance			<u>9,584</u>	
Ending Fund Balance			<u>\$ 126,314</u>	

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, 2022

	<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>				
Property taxes	\$ 736,063	\$ 692,858	\$ 719,384	\$ 26,526
Motor vehicle inventory tax	155,796	155,796	170,304	14,508
Fines and forfeitures	250	250	455	205
Investment income	5,000	5,000	26,216	21,216
Other	27,400	1,011,141	47,557	(963,584)
Total Revenues	<u>924,509</u>	<u>1,865,045</u>	<u>963,916</u>	<u>(901,129)</u>
<u>Expenditures</u>				
Current:				
Public transportation	1,089,042	1,994,230	1,090,530	903,700
Capital outlay	-	35,173	35,173	-
Total Expenditures	<u>1,089,042</u>	<u>2,029,403</u>	<u>1,125,703</u>	<u>903,700</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(164,533)</u>	<u>(164,358)</u>	<u>(161,787)</u>	<u>2,571</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	200,000	200,000	220,000	20,000
Transfers (out)	(35,467)	(35,467)	(32,271)	3,196
Total Other Financing Sources	<u>164,533</u>	<u>164,533</u>	<u>187,729</u>	<u>23,196</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 175</u>	<u>25,942</u>	<u>\$ 25,767</u>
Beginning fund balance			<u>983,741</u>	
Ending Fund Balance			<u>\$ 1,009,683</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, 2022

	<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>				
Property taxes	\$ 587,312	\$ 618,987	\$ 647,415	\$ 28,428
Motor vehicle inventory tax	140,000	140,000	154,456	14,456
Fines and forfeitures	200	200	408	208
Investment income	2,500	2,500	7,909	5,409
Other	100,504	386,265	28,140	(358,125)
Total Revenues	<u>830,516</u>	<u>1,147,952</u>	<u>838,328</u>	<u>(309,624)</u>
<u>Expenditures</u>				
Current:				
Public transportation	907,894	1,222,724	1,075,582	147,142
Capital outlay	-	2,606	2,606	-
Total Expenditures	<u>907,894</u>	<u>1,225,330</u>	<u>1,078,188</u>	<u>147,142</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(77,378)</u>	<u>(77,378)</u>	<u>(239,860)</u>	<u>(162,482)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	200,000	200,000	200,000	-
Transfers (out)	(122,622)	(122,622)	(119,313)	3,309
Total Other Financing Sources	<u>77,378</u>	<u>77,378</u>	<u>80,687</u>	<u>3,309</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(159,173)</u>	<u>\$ (159,173)</u>
Beginning fund balance			<u>364,365</u>	
Ending Fund Balance			<u>\$ 205,192</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, 2022

	<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>				
Property taxes	\$ 523,630	\$ 554,497	\$ 580,338	\$ 25,841
Motor vehicle inventory tax	121,000	121,000	138,496	17,496
Fines and forfeitures	100	100	365	265
Investment income	1,500	1,500	7,391	5,891
Other	20,600	230,034	25,653	(204,381)
Total Revenues	<u>666,830</u>	<u>907,131</u>	<u>752,243</u>	<u>(154,888)</u>
<u>Expenditures</u>				
Current:				
Public transportation	696,558	881,427	703,553	177,874
Debt Service:				
Principal	-	13,420	16,840	(3,420)
Interest and fiscal charges	-	3,840	105	3,735
Capital outlay	-	13,002	12,002	1,000
Total Expenditures	<u>696,558</u>	<u>911,689</u>	<u>732,500</u>	<u>179,189</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(29,728)</u>	<u>(4,558)</u>	<u>19,743</u>	<u>24,301</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	200,000	200,000	200,000	-
Transfers (out)	(170,272)	(196,442)	(197,790)	(1,348)
Total Other Financing Sources	<u>29,728</u>	<u>3,558</u>	<u>2,210</u>	<u>(1,348)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>21,953</u>	<u>\$ 22,953</u>
Beginning fund balance			<u>209,434</u>	
Ending Fund Balance			<u>\$ 231,387</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, 2022

	<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>				
Property taxes	\$ 530,881	\$ 511,544	\$ 532,176	\$ 20,632
Motor vehicle inventory tax	124,000	124,000	126,197	2,197
Fines and forfeitures	100	100	336	236
Investment income	4,500	4,500	14,637	10,137
Other	202,209	624,058	30,963	(593,095)
Total Revenues	<u>861,690</u>	<u>1,264,202</u>	<u>704,309</u>	<u>(559,893)</u>
<u>Expenditures</u>				
Current:				
Public transportation	969,280	1,432,497	1,080,305	352,192
Capital outlay	-	139,295	99,468	39,827
Total Expenditures	<u>969,280</u>	<u>1,571,792</u>	<u>1,179,773</u>	<u>392,019</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(107,590)</u>	<u>(307,590)</u>	<u>(475,464)</u>	<u>(167,874)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	200,000	200,000	200,000	-
Transfers (out)	(92,410)	(92,410)	(89,215)	3,195
Total Other Financing Sources	<u>107,590</u>	<u>107,590</u>	<u>110,785</u>	<u>3,195</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (200,000)</u>	<u>(364,679)</u>	<u>\$ (164,679)</u>
Beginning fund balance			<u>602,358</u>	
Ending Fund Balance			<u>\$ 237,679</u>	

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, 2022

	<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	\$ -	\$ -	\$ 42	\$ 42
Total Revenues	<u>-</u>	<u>-</u>	<u>42</u>	<u>42</u>
<u>Expenditures</u>				
Current:				
Public transportation	136,556	145,868	128,155	17,713
Total Expenditures	<u>136,556</u>	<u>145,868</u>	<u>128,155</u>	<u>17,713</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(136,556)</u>	<u>(145,868)</u>	<u>(128,113)</u>	<u>17,755</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	136,556	136,556	127,238	(9,318)
Total Other Financing Sources	<u>136,556</u>	<u>136,556</u>	<u>127,238</u>	<u>(9,318)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (9,312)</u>	<u>(875)</u>	<u>\$ 8,437</u>
Beginning fund balance			<u>875</u>	
Ending Fund Balance			<u>\$ -</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, 2022

	<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	\$ 100	\$ 100	\$ -	\$ (100)
Other revenue	-	-	500	500
Total Revenues	<u>100</u>	<u>100</u>	<u>500</u>	<u>400</u>
<u>Expenditures</u>				
Current:				
Judicial	20,518	20,518	628	19,890
Total Expenditures	<u>20,518</u>	<u>20,518</u>	<u>628</u>	<u>19,890</u>
Net Change in Fund Balance	<u>\$ (20,418)</u>	<u>\$ (20,418)</u>	(128)	<u>\$ 20,290</u>
Beginning fund balance			<u>22,509</u>	
Ending Fund Balance			<u>\$ 22,381</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, 2022

	<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	\$ 8,000	\$ 8,000	\$ 10,115	\$ 2,115
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>10,115</u>	<u>2,115</u>
<u>Expenditures</u>				
Current:				
General government	8,000	8,000	3,285	4,715
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>3,285</u>	<u>4,715</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	6,830	<u>\$ 6,830</u>
Beginning fund balance			<u>45,323</u>	
Ending Fund Balance			<u>\$ 52,153</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, 2022

	<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	\$ -	\$ -	\$ 8,825	\$ 8,825
Total Revenues	<u>-</u>	<u>-</u>	<u>8,825</u>	<u>8,825</u>
<u>Expenditures</u>				
Current:				
Judicial	61,630	97,685	99,949	(2,264)
Contractual services	-	-	-	-
Total Expenditures	<u>61,630</u>	<u>97,685</u>	<u>99,949</u>	<u>(2,264)</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(61,630)</u>	<u>(97,685)</u>	<u>(91,124)</u>	<u>6,561</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	61,630	61,630	90,946	29,316
Total Other Financing Sources	<u>61,630</u>	<u>61,630</u>	<u>90,946</u>	<u>29,316</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (36,055)</u>	<u>(178)</u>	<u>\$ 35,877</u>
Beginning fund balance			<u>178</u>	
Ending Fund Balance			<u>\$ -</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, 2022

	<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	\$ 13,500	\$ 13,500	\$ 21,649	\$ 8,149
Total Revenues	<u>13,500</u>	<u>13,500</u>	<u>21,649</u>	<u>8,149</u>
<u>Expenditures</u>				
Current:				
General government	106,345	116,517	110,061	6,456
Total Expenditures	<u>106,345</u>	<u>116,517</u>	<u>110,061</u>	<u>6,456</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(92,845)</u>	<u>(103,017)</u>	<u>(88,412)</u>	<u>14,605</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	92,845	92,845	88,412	(4,433)
Total Other Financing Sources	<u>92,845</u>	<u>92,845</u>	<u>88,412</u>	<u>(4,433)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (10,172)</u>	<u>-</u>	<u>\$ 10,172</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, 2022

	<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	\$ 5,500	\$ 5,500	\$ 6,295	\$ 795
Investment income	-	-	17	17
Total Revenues	<u>5,500</u>	<u>5,500</u>	<u>6,312</u>	<u>812</u>
<u>Expenditures</u>				
Current:				
General government	18,500	23,357	22,857	500
Total Expenditures	<u>18,500</u>	<u>23,357</u>	<u>22,857</u>	<u>500</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(13,000)</u>	<u>(17,857)</u>	<u>(16,562)</u>	<u>1,295</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	13,000	13,000	15,321	2,321
Total Other Financing Sources	<u>13,000</u>	<u>13,000</u>	<u>15,321</u>	<u>2,321</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (4,857)</u>	<u>(1,224)</u>	<u>\$ 3,633</u>
Beginning fund balance			<u>1,241</u>	
Ending Fund Balance			<u>\$ 17</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Investment income	\$ 3,000	\$ 3,000	\$ 4,006	\$ 1,006
Other revenue	75,000	75,000	111,715	36,715
Total Revenues	78,000	78,000	115,721	37,721
<u>Expenditures</u>				
Current:				
General government	4,000	4,000	1,560	2,440
Total Expenditures	4,000	4,000	1,560	2,440
Excess of Revenues Over Expenditures	74,000	74,000	114,161	40,161
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(170,296)	(170,296)	(100,000)	70,296
Total Other Financing (Uses)	(170,296)	(170,296)	(100,000)	70,296
Net Change in Fund Balance	\$ (96,296)	\$ (96,296)	14,161	\$ 110,457
Beginning fund balance			220,372	
Ending Fund Balance			\$ 234,533	

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, 2022

	<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	\$ 45,000	\$ 45,000	\$ 98,336	\$ 53,336
Investment income	6,000	6,000	7,139	1,139
Other revenue	-	-	296	296
Total Revenues	<u>51,000</u>	<u>51,000</u>	<u>105,771</u>	<u>54,771</u>
<u>Expenditures</u>				
Current:				
General government	111,526	111,526	82,734	28,792
Total Expenditures	<u>111,526</u>	<u>111,526</u>	<u>82,734</u>	<u>28,792</u>
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>(60,526)</u>	<u>(60,526)</u>	<u>23,037</u>	<u>83,563</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	3,829	3,829
Transfers out	-	-	(15,036)	(15,036)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(11,207)</u>	<u>(11,207)</u>
Net Change in Fund Balance	<u>\$ (60,526)</u>	<u>\$ (60,526)</u>	<u>11,830</u>	<u>\$ 72,356</u>
Beginning fund balance			<u>422,164</u>	
Ending Fund Balance			<u>\$ 433,994</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, 2022

	<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	\$ 8,500	\$ 8,500	\$ 6,992	\$ (1,508)
Investment income	150	150	1,510	1,360
Other revenue	-	-	4,612	4,612
Total Revenues	<u>8,650</u>	<u>8,650</u>	<u>13,114</u>	<u>4,464</u>
<u>Expenditures</u>				
Current:				
General government	24,116	24,116	83	24,033
Total Expenditures	<u>24,116</u>	<u>24,116</u>	<u>83</u>	<u>24,033</u>
Net Change in Fund Balance	<u>\$ (15,466)</u>	<u>\$ (15,466)</u>	13,031	<u>\$ 28,497</u>
Beginning fund balance			<u>64,741</u>	
Ending Fund Balance			<u>\$ 77,772</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 27,500	\$ 27,500	\$ 18,333	\$ (9,167)
Charges for services	-	-	828	828
Total Revenues	27,500	27,500	19,161	(8,339)
Expenditures				
Current:				
Judicial	311,420	355,420	303,650	51,770
Total Expenditures	311,420	355,420	303,650	51,770
(Deficiency) of				
Revenues (Under) Expenditures	(283,920)	(327,920)	(284,489)	43,431
Other Financing Sources (Uses)				
Transfers in	283,920	323,920	284,489	(39,431)
Total Other Financing Sources	283,920	323,920	284,489	(39,431)
Net Change in Fund Balance	\$ -	\$ (4,000)	-	\$ 4,000
Beginning fund balance			-	
Ending Fund Balance			\$ -	

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, 2022

	<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	8,000	8,000	16,600	8,600
Other revenue	130	130	850	720
Total Revenues	<u>18,130</u>	<u>18,130</u>	<u>37,450</u>	<u>19,320</u>
<u>Expenditures</u>				
Current:				
General government	54,805	57,305	53,764	3,541
Total Expenditures	<u>54,805</u>	<u>57,305</u>	<u>53,764</u>	<u>3,541</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(36,675)</u>	<u>(39,175)</u>	<u>(16,314)</u>	<u>22,861</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	36,675	36,675	16,314	(20,361)
Total Other Financing Sources	<u>36,675</u>	<u>36,675</u>	<u>16,314</u>	<u>(20,361)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,500)</u>	<u>-</u>	<u>\$ 2,500</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, 2022

	<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	\$ 82,220	\$ 82,220	\$ 170,849	\$ 88,629
Total Revenues	<u>82,220</u>	<u>82,220</u>	<u>170,849</u>	<u>88,629</u>
<u>Expenditures</u>				
Current:				
General government	248,748	271,273	244,935	26,338
Capital outlay	22,525	-	-	-
Total Expenditures	<u>271,273</u>	<u>271,273</u>	<u>244,935</u>	<u>26,338</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(189,053)</u>	<u>(189,053)</u>	<u>(74,086)</u>	<u>114,967</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	189,053	189,053	74,086	(114,967)
Total Other Financing Sources	<u>189,053</u>	<u>189,053</u>	<u>74,086</u>	<u>(114,967)</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, 2022

	<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	\$ 13,831	\$ -
Other	-	-	33,138	33,138
Total Revenues	<u>13,831</u>	<u>13,831</u>	<u>46,969</u>	<u>33,138</u>
<u>Expenditures</u>				
Current:				
Judicial	13,831	13,831	48,277	(34,446)
Total Expenditures	<u>13,831</u>	<u>13,831</u>	<u>48,277</u>	<u>(34,446)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(1,308)	<u>\$ (1,308)</u>
Beginning fund balance			<u>1,308</u>	
Ending Fund Balance			<u>\$ -</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, 2022

	<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	\$ 15,545	\$ 15,545	\$ 46,461	\$ 30,916
Total Revenues	<u>15,545</u>	<u>15,545</u>	<u>46,461</u>	<u>30,916</u>
<u>Expenditures</u>				
Current:				
General government	162,718	530,728	387,000	143,728
Total Expenditures	<u>162,718</u>	<u>530,728</u>	<u>387,000</u>	<u>143,728</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(147,173)</u>	<u>(515,183)</u>	<u>(340,539)</u>	<u>174,644</u>
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	359,054	227,142	(131,912)
Transfers in	147,173	147,173	115,972	(31,201)
Transfers (out)	-	(2,575)	(2,575)	-
Total Other Financing Sources	<u>147,173</u>	<u>503,652</u>	<u>340,539</u>	<u>(163,113)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (11,531)</u>	<u>-</u>	<u>\$ 11,531</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, 2022

	<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>				
Current:				
General government	\$ 8,553	\$ 8,553	\$ 6,828	\$ 1,725
Total Expenditures	<u>8,553</u>	<u>8,553</u>	<u>6,828</u>	<u>1,725</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(8,553)</u>	<u>(8,553)</u>	<u>(6,828)</u>	<u>1,725</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	8,553	8,553	6,828	(1,725)
Total Other Financing Sources	<u>8,553</u>	<u>8,553</u>	<u>6,828</u>	<u>(1,725)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Beginning fund balance			-	
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, 2022

	<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	\$ 1,375	\$ 1,375	\$ 609	\$ (766)
Total Revenues	<u>1,375</u>	<u>1,375</u>	<u>609</u>	<u>(766)</u>
<u>Expenditures</u>				
Current:				
General government	5,500	12,500	10,698	1,802
Total Expenditures	<u>5,500</u>	<u>12,500</u>	<u>10,698</u>	<u>1,802</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(4,125)</u>	<u>(11,125)</u>	<u>(10,089)</u>	<u>1,036</u>
<u>Other Financing Sources</u>				
Transfer in	-	-	1,657	1,657
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,657</u>	<u>1,657</u>
Net Change in Fund Balance	<u>\$ (4,125)</u>	<u>\$ (11,125)</u>	<u>(8,432)</u>	<u>\$ 2,693</u>
Beginning fund balance			<u>8,432</u>	
Ending Fund Balance			<u>\$ -</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, 2022

	<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	\$ 4,400	\$ 4,400	\$ -	\$ (4,400)
Total Revenues	<u>4,400</u>	<u>4,400</u>	<u>-</u>	<u>(4,400)</u>
<u>Expenditures</u>				
Current:				
General government	4,400	4,400	1,558	2,842
Total Expenditures	<u>4,400</u>	<u>4,400</u>	<u>1,558</u>	<u>2,842</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(1,558)	<u>\$ (1,558)</u>
Beginning fund balance			<u>1,558</u>	
Ending Fund Balance			<u>\$ -</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, 2022

	<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	\$ -	\$ -	\$ 1,920	\$ 1,920
Total Revenues	<u>-</u>	<u>-</u>	<u>1,920</u>	<u>1,920</u>
<u>Expenditures</u>				
Current:				
Public safety	80,166	98,492	92,692	5,800
Debt service:				
Principal	2,000	1,697	976	721
Interest and fiscal charges	13,000	2,167	994	1,173
Capital outlay	<u>-</u>	<u>-</u>	<u>17,748</u>	<u>(17,748)</u>
Total Expenditures	<u>95,166</u>	<u>102,356</u>	<u>112,410</u>	<u>(10,054)</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(95,166)</u>	<u>(102,356)</u>	<u>(110,490)</u>	<u>(8,134)</u>
<u>Other Financing Sources (Uses)</u>				
Lease proceeds	-	-	17,748	17,748
Transfers in	95,166	95,166	95,242	76
Transfers (out)	<u>-</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>-</u>
Total Other Financing Sources	<u>95,166</u>	<u>92,666</u>	<u>110,490</u>	<u>17,824</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (9,690)</u>	<u>-</u>	<u>\$ 9,690</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, 2022

	<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	\$ 45,000	\$ 45,000	\$ 42,592	\$ (2,408)
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>42,592</u>	<u>(2,408)</u>
<u>Expenditures</u>				
Current:				
General government	45,000	45,000	42,592	2,408
	-	-	-	-
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>42,592</u>	<u>2,408</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
CA VCLG GRANT FUND
For the Year Ended September 30, 2022

	<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	\$ 23,790	\$ 23,790	\$ -	\$ (23,790)
Total Revenues	<u>23,790</u>	<u>23,790</u>	<u>-</u>	<u>(23,790)</u>
<u>Expenditures</u>				
Current:				
General government	23,790	-	-	-
Total Expenditures	<u>23,790</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 23,790</u>	<u>-</u>	<u>\$ (23,790)</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS

CUSTODIAL FUNDS

For the Year Ended September 30, 2022

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, 2022

	Custodial funds			
	Personal Bond	Non-County Funded	Juvenile Probation Grant A	Juvenile Probation Title IV-E
<u>Assets</u>				
Cash and cash equivalents	\$ 40,700	\$ 2,373,055	\$ 2,767	\$ 31,773
Prepays	-	-	18	-
Due from others	-	-	7,796	-
Total Assets	40,700	2,373,055	10,581	31,773
<u>Liabilities</u>				
Accounts payable	-	-	6,549	-
Due to primary government	-	-	4,032	-
Due to others	40,700	2,074,138	-	-
Total Liabilities	40,700	2,074,138	10,581	-
<u>Net Position</u>				
Restricted for:				
Individuals, organizations, or other governments	-	298,917	-	31,773
Total Net Position	\$ -	\$ 298,917	\$ -	\$ 31,773

**Total
Custodial
Funds**

\$ 2,448,295
18
7,796

2,456,109

6,549
4,032
2,114,838

2,125,419

330,690

\$ 330,690

LEON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2022

	Custodial Funds			
	Personal Bond	Non-County Funded	Juvenile Probation Grant A	Juvenile Probation Title IV-E
<u>Additions</u>				
Intergovernmental	\$ -	\$ -	\$ 102,201	\$ -
Miscellaneous	-	3,126,183	-	-
Investment income	-	5,008	-	685
Total Additions	-	3,131,191	102,201	685
<u>Deductions</u>				
Distributions to others	-	2,906,265	-	-
Operating expenses	-	237,181	110,047	-
Other expenses	-	33,140	-	-
Total Deductions	-	3,176,586	110,047	-
Change in Net Position	-	(45,395)	(7,846)	685
Beginning net position	-	344,312	7,846	31,088
Ending Net Position	\$ -	\$ 298,917	\$ -	\$ 31,773

See Notes to Financial Statements.

**Total
Custodial
Funds**

\$	102,201
	3,126,183
	5,693
	<u>3,234,077</u>

	2,906,265
	347,228
	33,140
	<u>3,286,633</u>

(52,556)

	383,246
\$	<u><u>330,690</u></u>

