

GONZALES COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
SEPTEMBER 30, 2021**



GONZALES COUNTY

COUNTY OFFICIALS

COUNTY JUDGE

PATRICK C. DAVIS

COUNTY COMMISSIONERS

PRECINCT 1

K.O. "DELL" WHIDDON

PRECINCT 2

DONNIE R. BRZOWSKI

PRECINCT 3

KEVIN T. LA FLEUR

PRECINCT 4

COLLIE BOATRIGHT

COUNTY ATTORNEY

PAUL WATKINS

COUNTY TREASURER

SHERYL BARBORAK

COUNTY AUDITOR

BECKY WESTON

TAX ASSESSOR-COLLECTOR

CRYSTAL CEDILLO

COUNTY CLERK

LONA ACKMAN

DISTRICT CLERK

JANICE SUTTON

SHERIFF

KEITH SCHMIDT

GONZALES COUNTY
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Judge and
Members of the Commissioners' Court
Gonzales County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate fund remaining information of Gonzales County, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Gonzales County's financial statements as a whole. The comparative and combining fund statements are presented for purposes of additional analysis and are not a required part of the financial statements. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Armstrong, Vaughan & Associates, P.C.
February 25, 2022

MANAGEMENT’S DISCUSSION AND ANALYSIS

This section of Gonzales County’s annual financial report presents our discussion and analysis of the County’s financial performance during the fiscal year ended September 30, 2021. Please read it in conjunction with the County’s financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

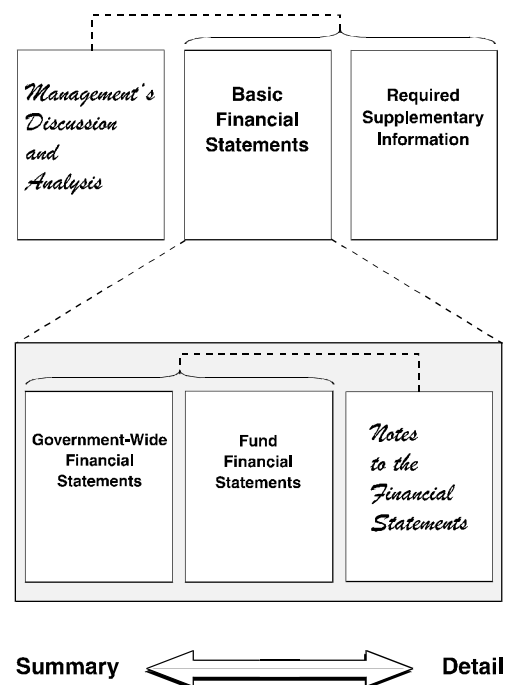
- The County’s total net position was \$32.6 million at September 30, 2021, an increase of \$3.6 million.
- During the year, the County’s governmental expenses were \$3.6 million less than the \$19.3 million generated in general and program revenues for governmental activities. The total cost of the County’s programs decreased 14.4% from the prior year. The decrease was largely due to pension plan valuation changes.
- The general fund reported a fund balance this year of \$8.4 million, a decrease of \$158 thousand. However, the budget anticipated taking \$2.3 million from fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management’s discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County’s overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County’s operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.

Figure A-1F, Required Components of the City’s Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2. Major Features of the County's Government-wide and Fund Financial Statements			
Fund Statements			
<i>Type of Statements</i>	Government-wide	Governmental Funds	Fiduciary Funds
<i>Scope</i>	Entire County's government (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary	Activities the County handles for other individuals, organizations, or governments.
<i>Required financial statements</i>	• Statement of net position	• Balance Sheet	• Statement of Fiduciary Net Position
	• Statement of activities	• Statement of revenues, expenditures & changes in fund balances	• Statement of changes in Fiduciary Net Position.
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All additions and deductions during year, regardless of when cash is received or paid

Figure A-2 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how they have changed. Net position—the difference between the County's assets and liabilities—is one way to measure the County's financial health or *position*.

- Over time, increases or decreases in the County's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional non-financial factors such as changes in the County's tax base.
- The government-wide financial statements of the County include the *Governmental activities*. All of the County's basic services are included here, such as administration, public safety and public transportation. Property taxes, sales taxes and charges for services finance most of these activities.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$32.6 million at September 30, 2021. (See Table A-1).

Table A-1
County's Net Position

	Governmental Activities		Percentage Change
	2021	2020	
<i>Assets:</i>			
Current Assets	\$ 23,407,024	\$ 20,268,375	15.5
Other Assets	16,357,485	16,418,666	(0.4)
<i>Total Assets</i>	<u>39,764,509</u>	<u>36,687,041</u>	8.4
<i>Deferred Outflows of Resources:</i>	<u>2,653,156</u>	<u>1,147,956</u>	131.1
<i>Liabilities:</i>			
Current Liabilities	3,156,206	1,080,034	192.2
Long-term Liabilities	5,702,635	7,093,865	(19.6)
<i>Total Liabilities</i>	<u>8,858,841</u>	<u>8,173,899</u>	8.4
<i>Deferred Inflows of Resources:</i>	<u>974,082</u>	<u>668,888</u>	45.6
<i>Net Position:</i>			
Net Investment in Capital Assets	15,270,107	15,148,730	0.8
Restricted	1,755,859	1,661,377	5.7
Unrestricted	15,558,776	12,182,103	27.7
<i>Total Net Position</i>	<u>\$ 32,584,742</u>	<u>\$ 28,992,210</u>	12.4

The unrestricted net position represents resources available to fund the programs of the County next year.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Commissioners' Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

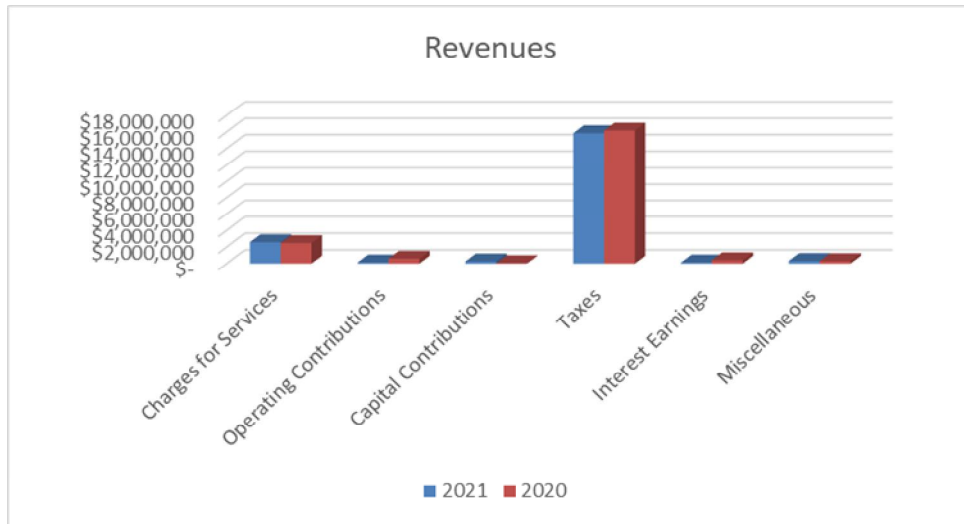
- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.

- *Fiduciary funds*—The County collects and holds funds for various other entities such as property taxes for other governments, vehicle registrations for the State and court settlements for minors. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County’s fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These activities are excluded from the County’s government-wide financial statements because they are not resources for the County to use on operations.

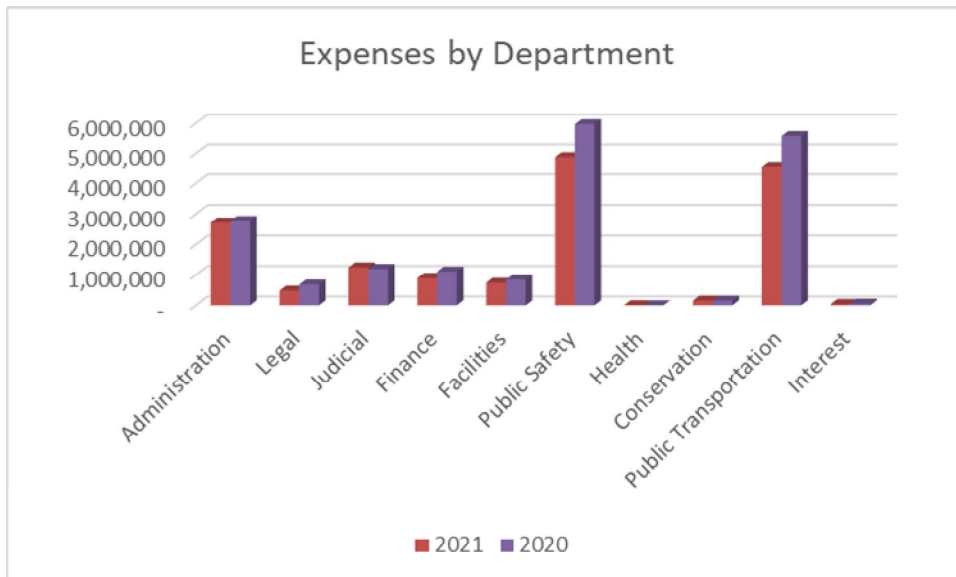
Governmental Activities

Table A-2 summarizes the changes in the County’s net position for 2021 and 2020 fiscal years.

	Governmental		Percentage Change
	2021	2020	
<i>Program Revenues:</i>			
Charges for Services	\$ 2,572,176	\$ 2,471,312	4.1
Operating Grants and Contributions	148,046	590,956	(74.9)
Capital Contributions	277,483	49,778	457.4
<i>General Revenues:</i>			
Taxes	15,834,797	16,160,021	(2.0)
Interest Earnings	137,752	413,941	(66.7)
Miscellaneous	323,421	305,710	5.8
TOTAL REVENUES	19,293,675	19,991,718	(3.5)
<i>Program Expenses:</i>			
Administration	2,715,692	2,767,602	(1.9)
Legal	482,705	679,600	(29.0)
Judicial	1,242,038	1,189,179	4.4
Finance	894,667	1,103,895	(19.0)
Facilities	739,096	842,129	(12.2)
Public Safety	4,874,543	5,966,647	(18.3)
Health	3,440	3,200	7.5
Conservation	154,379	153,510	0.6
Public Transportation	4,552,708	5,571,937	(18.3)
Interest	41,875	55,381	(24.4)
TOTAL EXPENSES	15,701,143	18,333,080	(14.4)
 Change in Net Position	 3,592,532	 1,658,638	 116.6
 Beginning Net Position	 28,992,210	 27,333,572	
Ending Net Position	<u>\$ 32,584,742</u>	<u>\$ 28,992,210</u>	



In 2021, revenues decreased 3.5%, largely due to weaker sales tax collections. Decreases in market interest rates also hurt investment earnings.



Expenses decreased \$2.6 million, of which \$2.4 million was related to the County’s pension plan. The pension plan valuation no longer includes assumptions for future cost of living adjustments. This change in valuation estimate had a large impact on expenses for 2021. Taking the pension change out, expenses still decreased, but only around 1%.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2021, the County had invested \$31.3 million in a buildings and equipment. Several vehicles were purchased in 2021, repairs to the Waelder Annex were completed and several road projects under the Texas Department of Transportation County Transportation Infrastructure Fund grant began. (See Table A-4.)

Table A-4
County's Capital Assets

	Governmental Activities		Total Percentage Change
	2021	2020	
Buildings and Improvements	\$ 16,007,526	\$ 15,252,756	4.9
Vehicles and Equipment	14,981,568	14,150,597	5.9
Construction in Progress	346,856	526,642	(34.1)
Totals at Historical Cost	31,335,950	29,929,995	4.7
Accumulated Depreciation	(15,249,676)	(13,810,182)	10.4
Net Capital Assets	<u>\$ 16,086,274</u>	<u>\$ 16,119,813</u>	(0.2)

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

Long Term Debt

As of September 30, 2021, the County had \$816 thousand in long term debt outstanding as shown in Table A-5. The County entered into a new capital lease for road equipment in 2021. More detailed information about the County's debt is presented in the notes to the financial statements.

Table A-5
County's Long-Term Debt

	Governmental Activities		Total Percentage Change
	2021	2020	
Capital Leases	\$ 816,167	\$ 971,083	(16.0)
Total Long-Term Debt	<u>\$ 816,167</u>	<u>\$ 971,083</u>	(16.0)

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types decreased 2.4% to \$19.4 million. The County experienced decreases in sales tax revenues and interest earnings. Governmental expenditures decreased 4.5% to \$18.5 million. Most of the decrease can be attributed to less capital outlay, particularly for road and bridge equipment. Governmental fund balances increased \$1.1 million to \$19.5 million.

Budgetary Highlights

General Fund

The County's actual expenditures in the General Fund were \$1.3 million less than final budgeted amounts and no departments were over budget. Revenues were higher than the budget by \$868 thousand, primarily from higher than expected property tax collections. Fund balance decreased \$158 thousand compared to a budgeted reduction in fund balance of \$2.3 million.

Road and Bridge Fund

The County's actual expenditures in the Road and Bridge Fund were \$5.5 million less than final budgeted amounts and revenues were \$3.2 million less. The budget anticipated the County would be further along on street construction and the related grant revenue from the Texas Department of Transportation County Transportation Infrastructure Fund grant program. The projects from the grant are expected to be completed in 2022. The Road and Bridge Fund balance increased \$1.2 million compared to a budgeted reduction of \$1.1 million.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The 2021-2022 budget includes an increase in property tax rates from \$0.3839 to \$0.4391. However, the increase in rate is only expected to raise a marginal amount of new property tax revenues (less than 1%). Expenditures in the general fund are expected to increase about 2%. Road and bridge operational expenditures are expected to remain largely the same but capital outlay will increase with the grant funded projects. The County does not anticipate changes to County services or operations.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County at (830)-672-2327.

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government – Wide Financial Statements
- Fund Financial Statements:
 - Governmental Funds
 - Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

GONZALES COUNTY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Governmental Activities
ASSETS	
<i>Current Assets:</i>	
Cash and Cash Equivalents	\$ 14,642,238
Certificates of Deposit	7,355,268
Ad Valorem Taxes Receivable (net)	1,306,534
Other Receivables	49,551
Prepaid Expenses	53,433
<i>Total Current Assets</i>	23,407,024
 <i>Other Assets:</i>	
Notes Receivable	271,211
Capital Assets (Net)	16,086,274
<i>Total Other Assets</i>	16,357,485
TOTAL ASSETS	39,764,509
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred Other Post Employment Benefit Outflows	161,146
Deferred Pension Related Outflows	2,492,010
TOTAL DEFERRED OUTFLOWS	\$ 2,653,156

See accompanying notes to basic financial statements.

GONZALES COUNTY
STATEMENT OF NET POSITION (CONTINUED)
SEPTEMBER 30, 2021

	Governmental Activities
LIABILITIES	
<i>Current Liabilities:</i>	
Accounts Payable	\$ 534,779
Accrued Wages	258,735
Unearned Revenue	2,029,465
Accrued Compensated Absences	123,932
Current Maturities of Long-term Debt	209,295
<i>Total Current Liabilities</i>	3,156,206
 <i>Long-term Liabilities:</i>	
Long-term Debt (Net of Current)	606,872
Accrued Compensated Absences	185,897
Total Other Post Employment Benefits Liability	1,084,099
Net Pension Liability	3,825,767
<i>Total Long-term Liabilities</i>	5,702,635
TOTAL LIABILITIES	8,858,841
 DEFERRED INFLOWS OF RESOURCES	
Deferred Pension Related Inflows	879,812
Deferred Other Post Employment Benefits Inflows	94,270
TOTAL DEFERRED INFLOWS	974,082
 NET POSITION	
Net Investment in Capital Assets	15,270,107
Restricted for:	
Elections	30,569
Legal	129,123
Judicial	156,386
Public Safety	51,364
Records Management	585,682
Sheriff	99,029
Community Development	662,177
Other	41,529
Unrestricted	15,558,776
TOTAL NET POSITION	\$ 32,584,742

See accompanying notes to basic financial statements.



GONZALES COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

<u>Functions and Programs</u>	Expenses	<u>Program Revenues</u>			Net Revenue (Expense) and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
Primary Government:					
<i>Governmental Activities:</i>					
Administration	\$ 2,715,692	\$ 273,755	\$ 77,313	\$ -	\$ (2,364,624)
Legal	482,705	13,291	-	-	(469,414)
Judicial	1,242,038	926,371	4,216	-	(311,451)
Finance	894,667	494,484	-	-	(400,183)
Facilities	739,096	-	-	-	(739,096)
Public Safety	4,874,543	30,350	66,517	-	(4,777,676)
Health	3,440	26,921	-	-	23,481
Conservation	154,379	1,084	-	-	(153,295)
Public Transportation	4,552,708	805,920	-	277,483	(3,469,305)
Interest	41,875	-	-	-	(41,875)
Total Primary Government	<u>\$ 15,701,143</u>	<u>\$ 2,572,176</u>	<u>\$ 148,046</u>	<u>\$ 277,483</u>	(12,703,438)
General Revenues:					
Taxes					
Ad Valorem Taxes					14,142,650
Sales Taxes					1,692,147
Interest and Investment Earnings					137,752
Miscellaneous					323,421
Total General Revenues					<u>16,295,970</u>
Change in Net Position					3,592,532
Net Position at Beginning of Year					<u>28,992,210</u>
Net Position at End of Year					<u>\$ 32,584,742</u>

See accompanying notes to basic financial statements.

GONZALES COUNTY
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Major Fund General Fund	Major Fund Road & Bridge	Other Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 8,156,770	\$ 5,003,026	\$ 1,482,443	\$ 14,642,239
Certificates of Deposit	2,718,434	4,636,834	-	7,355,268
Ad Valorem Taxes Receivable (net)	1,306,534	-	-	1,306,534
Other Receivables	-	49,551	-	49,551
Notes Receivable	-	-	271,211	271,211
Prepaid Items	38,640	14,793	-	53,433
TOTAL ASSETS	\$ 12,220,378	\$ 9,704,204	\$ 1,753,654	\$ 23,678,236
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts Payable	\$ 332,366	\$ 182,324	\$ 20,096	\$ 534,786
Accrued Wages	201,883	56,852	-	258,735
Unearned Revenue	2,029,465	-	-	2,029,465
<i>Total Liabilities</i>	<i>2,563,714</i>	<i>239,176</i>	<i>20,096</i>	<i>2,822,986</i>
<i>Deferred Inflows of Resources:</i>				
Unavailable Revenues - Property Taxes	1,306,534	-	-	1,306,534
<i>Fund Balances:</i>				
Nonspendable:				
Prepaid Items	38,640	14,793	-	53,433
Notes Receivable	-	-	271,211	271,211
Restricted for:				
Elections	-	-	30,569	30,569
Legal	-	-	129,123	129,123
Judicial	-	-	156,386	156,386
Public Safety	-	-	51,364	51,364
Records Management	-	-	585,682	585,682
Sheriff	22,301	-	76,728	99,029
Community Development	-	-	390,966	390,966
Other	-	-	41,529	41,529
Committed for:				
Road and Bridge Maintenance	-	9,450,235	-	9,450,235
Unassigned	8,289,189	-	-	8,289,189
<i>Total Fund Balances</i>	<i>8,350,130</i>	<i>9,465,028</i>	<i>1,733,558</i>	<i>19,548,716</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 12,220,378	\$ 9,704,204	\$ 1,753,654	\$ 23,678,236

See accompanying notes to basic financial statements.

GONZALES COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		\$ 19,548,716
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		16,086,274
Long-term liabilities, including bonds and capital lease payables are not due and payable in the current period and, therefore are not reported in the governmental funds.		(816,160)
Net Pension Liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources and are not reported in governmental funds.		
Net Pension Liability	(3,825,767)	
Pension Related Deferred Outflows	2,492,010	
Pension Related Deferred Inflows	<u>(879,812)</u>	(2,213,569)
Other Post Employment Benefit (OPEB) Liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources and are not reported in governmental funds.		
Total Other OPEB Liability	(1,084,099)	
OPEB Related Deferred Outflows	161,146	
OPEB Related Deferred Inflows	<u>(94,270)</u>	(1,017,223)
Other liabilities are not due and payable in the current period, and therefore, not reported in the funds.		
Accrued Compensated Absences	<u>(309,829)</u>	(309,829)
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recognized as revenue in the funds.		<u>1,306,533</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u><u>\$ 32,584,742</u></u>

See accompanying notes to basic financial statements.

GONZALES COUNTY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Major Fund</u> General Fund	<u>Major Fund</u> Road & Bridge	Other Nonmajor Funds	Total Governmental Funds
REVENUES				
Ad Valorem Taxes	\$ 8,741,196	\$ 5,484,542	\$ -	\$ 14,225,738
Sales Taxes	1,692,147	-	-	1,692,147
Fines and Forfeitures	1,060,344	-	55,955	1,116,299
Charges for Services	573,669	-	81,763	655,432
Licenses, Permits, and Fees	119,981	725,023	-	845,004
Interest Income	65,784	66,981	4,918	137,683
Misc Income	180,842	48,559	-	229,401
Grants and Donations	92,235	277,483	98,929	468,647
TOTAL REVENUES	<u>12,526,198</u>	<u>6,602,588</u>	<u>241,565</u>	<u>19,370,351</u>
EXPENDITURES				
Current:				
Administration	2,603,246	-	98,942	2,702,188
Legal	669,436	-	2,546	671,982
Judicial	1,187,784	-	54,727	1,242,511
Finance	1,035,613	-	-	1,035,613
Facilities	498,529	-	-	498,529
Public Safety	6,026,290	-	11,339	6,037,629
Health	3,440	-	1,830	5,270
Conservation	155,738	-	-	155,738
Public Transportation	-	4,289,201	-	4,289,201
Capital Outlay	503,775	934,034	-	1,437,809
Debt Service:				
Principal	-	382,906	-	382,906
Interest	-	41,875	-	41,875
TOTAL EXPENDITURES	<u>12,683,851</u>	<u>5,648,016</u>	<u>169,384</u>	<u>18,501,251</u>
Excess (Deficiency) in Revenue Over (Under) Expenditures	(157,653)	954,572	72,181	869,100
OTHER FINANCING SOURCES (OFS)				
Sale of Capital Assets	-	31,345	-	31,345
Proceeds from Equipment Lease	-	228,050	-	228,050
TOTAL OFS	<u>-</u>	<u>259,395</u>	<u>-</u>	<u>259,395</u>
Net Change in Fund Balance	(157,653)	1,213,967	72,181	1,128,495
BEGINNING FUND BALANCE	<u>8,507,783</u>	<u>8,251,061</u>	<u>1,661,377</u>	<u>18,420,221</u>
ENDING FUND BALANCE	<u>\$ 8,350,130</u>	<u>\$ 9,465,028</u>	<u>\$ 1,733,558</u>	<u>\$ 19,548,716</u>

See accompanying notes to basic financial statements.

GONZALES COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 1,128,495

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

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

Capital Outlay	1,575,783	
Depreciation Expense	<u>(1,560,325)</u>	15,458

Governmental funds report the gross proceeds from the sale of capital assets.

In the statement of activities, the proceeds are reduced by the net book
value of the capital assets disposed. This amount represents the net book
value of the capital assets disposed. (48,997)

The issuance of long-term debt (e.g. bonds and capital leases) provide current
financial resources of 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 interest expense and compensated
absences when they are due and payable, while the statement of activities
recognizes interest expense and compensated absences when incurred.

Principal Payments on Long-term Debt	382,906	
Change in Compensated Absences	8,364	
Proceeds from Equipment Leases	<u>(228,050)</u>	163,220

Governmental funds report required contributions to employee pensions as
expenditures. However, in the Statement of Activities the expense for the
pension is recorded based on the actuarially determined cost of the plan.
This is the amount that the actuarially determined pension expense
was exceeded by contributions. 2,484,094

Governmental funds report required contributions to Other Post Employment Benefits
(OPEB) as expenditures. However, in the Statement of Activities the expense for the
OPEB is recorded based on the actuarially determined cost of the plan.
This is the amount that the actuarially determined OPEB expense exceeded
contributions. (66,650)

Revenues in the Statement of Activities that do not provide current financial
resources are not reported as revenues in the funds. (83,088)

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES \$ 3,592,532

See accompanying notes to basic financial statements.

GONZALES COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,993,674
TOTAL ASSETS	<u>1,993,674</u>
 LIABILITIES	
Accounts Payable	<u>-</u>
TOTAL LIABILITIES	<u>-</u>
 NET POSITION	
Restricted for:	
Individuals, Organizations and other Governments	1,993,674
TOTAL NET POSITION	<u>\$ 1,993,674</u>

See accompanying notes to basic financial statements.

GONZALES COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Custodial Funds
ADDITIONS	
Ad Valorem Tax Collections for Other Governments	\$ 68,822,753
Motor Vehicle Collections for the State	6,895,196
Excess Tax Sale Proceeds	394,635
Miscellaneous Receipts	371,385
Inmate Deposits	330,427
Cash Bonds	99,335
Unclaimed Oil Lease Revenues	41,686
Property Seizures	5,318
Court Settlements Held for Minors	745
Interest Income	290
TOTAL ADDITIONS	76,961,770
 DEDUCTIONS	
Property Tax Distributions to Other Governments	68,670,684
Motor Vehicle Distributions to the State	6,907,577
Condemnation Disbursements to Property Owners	1,630,419
Cash Bond Refunds and Forfeitures	472,440
Excess Tax Payouts to Property Owners	442,169
Oil Lease Distributions to Property Owners	394,592
Refunds to Inmates	300,721
Property Seizure Refunds and Forfeitures	54,374
Jail Commissary Purchases for Inmates	16,131
Other Distributions	2,484
TOTAL DEDUCTIONS	78,891,591
Net Increase in Fiduciary Net Position	(1,929,821)
 BEGINNING NET POSITION	 3,923,495
ENDING NET POSITION	\$ 1,993,674

See accompanying notes to basic financial statements.

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Gonzales County (“County”) is a public corporation and political subdivision of the State of Texas. The County is governed by four elected Commissioners (divided into precincts) and the elected County Judge. The County provides the following services: general government (administration, judicial, legal, elections and financial administration), public safety (corrections, constables, and sheriff), public transportation (roads and bridges), health and conservation.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. REPORTING ENTITY

Component Units

Component units are legally separate entities that are, in substance, part of the government’s operations; thus, data from these units, would be combined with data of the primary government. The County does not have any component units.

Related Organizations

The County does appoint the board members of the Gonzales County Emergency Services District and the Gonzales County Emergency Fire District. However, the County cannot impose its will on these districts and thus they do not meet the definition of component units. Separate financials can be obtained from the District websites gonzalesesd1ems.org and gonzalesfiredistrict.org.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the County. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and intergovernmental revenues.

The statement of activities reflects the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental and fiduciary funds. The General Fund, and Road & Bridge Fund meet the criteria as *major funds*.

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue types which have been accrued consist of revenue from taxes, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs, investment earnings, and other miscellaneous revenues.

Governmental fund level financial statements are reported using 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property and sales taxes. Primary expenditures are for general administration, judicial, and public safety.

Road and Bridge Fund is used to account for property taxes and licenses committed to road and bridge maintenance in the County.

Fiduciary fund level financial statements are used to account resources held for others. The County's custodial funds holds property taxes for other governments, motor vehicle fees for the State and various other settlements.

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the County. For the County, this includes investments in local government investment pools that are liquid and maintain a stable net asset value.

5. INVESTMENTS

State statutes authorize the County to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations.

The County reports investments (certificates of deposit) at amortized cost.

6. ACCOUNTS RECEIVABLE/REVENUE RECOGNITION

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2020 and past due after January 31, 2021. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting.

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

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

GONZALES COUNTY
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2021

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

7. PREPAID ITEMS

Payments made for goods and services in advance are recorded as prepaid items on the balance sheet.

8. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the fund statements.

9. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more and a useful life in excess of two years. Infrastructure assets include County-owned streets, water system, and sewer system. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest has not been capitalized during the construction period on property plant and equipment. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Estimated Life</u>
Buildings and Improvements	15-40 years
Vehicles and Equipment	5-15 years
Infrastructure	20 Years

10. COMPENSATED ABSENCES

Full-time employees earn sick and vacation leave at varying rates depending on length of service. Unused sick leave is not paid on termination and is not accrued in these financial statements. Vacation leave is paid on termination. In addition, employees earn holiday and comp time that may be accumulated and paid on termination. Accumulated, unused time off is accrued as incurred in the government-wide statements. However, it is recognized on the governmental fund statements when it is due and payable.

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

11. UNAVAILABLE/UNEARNED REVENUE

Property tax revenues are recognized when they become both measurable and available in the fund statements. Available means when due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue not expected to be available for the current period are reflected as unavailable revenue (a deferred inflow of resources). Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

12. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period, while a deferred inflow of resources is an acquisition of net position. These items are presented in separate sections following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position.

13. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt (including capital leases) and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts are deferred and amortized over the life of the discount. Bond issuance costs are expensed as incurred. 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.

14. PENSIONS

The net pension liability, deferred inflows, and outflows 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 and deductions from TCERS's fiduciary net position have been determined on the same basis as they are reported by TCERS. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

15. NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

16. FUND BALANCES

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable - Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted - Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed - Represents amounts that can only be used for a specific purpose by a resolution of Commissioners' Court. Committed amounts cannot be used for any other purpose unless Commissioners' Court removes those constraints through the same formal action.

Assigned - Represents amounts which the County intends to use for a specific purpose but do not meet the criteria of restricted or committed. The Commissioners' Court may delegate authority for assignments to other officials in the County.

Unassigned - Represents the residual balance that may be spent on any other purpose of the County.

When an expenditure is incurred for a purpose in which multiple classifications are available, the County considers restricted balances spent first, committed second and assigned third.

The County has established a minimum fund balance policy in the General fund of 18-25% of subsequent year's budgeted expenditures.

17. USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

18. **COMPARATIVE DATA/RECLASSIFICATIONS**

Comparative data for the prior year (where provided) includes certain reclassifications to conform to the 2021 presentation. These reclassifications had no effect on the changes in fund balance/net position.

NOTE B -- DEPOSITS AND INVESTMENTS

1. Deposits

The County maintains deposits at one institution that provides a combination of pledged collateral and FDIC insurance to completely collateralize the County's deposits, including certificates.

2. Investments

As of September 30, 2021, the County's investments consisted of \$2,644,995 in Texpool, a AAAM rated local government investment pool. The investment is reported in cash and equivalents at \$1 per share, which approximates fair value.

In addition, the County has materially complied with the provisions of the Public Funds Investment Act, by investing in qualified vehicles, adopting an investment policy, naming an investment officer, and attending the required training.

NOTE C -- PROPERTY TAX CALENDAR

The County's property tax is levied and becomes collectible each October 1 based on the assessed values listed as of the prior January 1, which is the date a lien attaches to all taxable property in the County. Assessed values are established by the Gonzales County Appraisal District at 100% of estimated market value. Assessed values are reduced by lawful exemptions to arrive at taxable values. A revaluation of all property is required to be completed every four (4) years. The total taxable value as of January 1, 2020, upon which the fiscal 2021 levy was based, was \$3.6 billion (i.e., market value less exemptions).

The County is permitted by the Constitution of the State of Texas to levy taxes up to \$0.80 per \$100 of taxable assessed valuation for all governmental purposes. Taxes for voter approved debt service are generally unlimited. The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt, for the year ended September 30, 2021, was \$0.3809 per \$100 of assessed value. Generally, the County may only increase the maintenance and operations tax levy 3.5% each year without first obtaining voter approval.

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE D -- RECEIVABLES

Receivables for the County as of September 30, 2021 are as follows:

	General Fund	Road & Bridge
Ad Valorem Taxes	\$ 1,451,704	\$ -
Grant Reimbursement	-	49,551
Allowance for Doubtful Accounts	(145,170)	-
Total Other Receivables	\$ 1,306,534	\$ 49,551

NOTE E -- NOTES RECEIVABLE

The County, through the revolving loan fund, has provided loans to local businesses at favorable terms to spur community development. The County has two notes outstanding that require monthly principal and interest payments at 1% and 1.25%. Future payments on these notes are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 43,614	\$ 2,550	\$ 46,164
2023	32,966	2,109	35,075
2024	27,314	1,822	29,136
2025	27,588	1,548	29,136
2026	27,866	1,270	29,136
2027-2030	111,863	2,253	114,116
	\$ 271,211	\$ 11,552	\$ 282,763

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE F -- CAPITAL ASSETS

Capital asset activity in the governmental funds for the year ended September 30, 2021, was as follows:

	Balance 10/1/2020	Additions	Disposals/ Transfers	Balance 9/30/2021
<i>Governmental Activities</i>				
Buildings and Improvements	\$ 15,252,756	\$ 10,009	\$ 744,761	\$ 16,007,526
Vehicles and Equipment	14,150,597	1,000,799	(169,828)	14,981,568
Construction in Progress	526,642	564,975	(744,761)	346,856
	29,929,995	1,575,783	(169,828)	31,335,950
Less Accumulated Depreciation				
Buildings and Improvements	(6,564,256)	(372,310)	-	(6,936,566)
Vehicles and Equipment	(7,245,926)	(1,188,015)	120,831	(8,313,110)
	(13,810,182)	(1,560,325)	120,831	(15,249,676)
Governmental Activities, Net	\$ 16,119,813	\$ 15,458	\$ (48,997)	\$ 16,086,274

Land and Construction in Progress are not depreciated.

Depreciation expense was charged to the governmental functions as follows:

Administration	\$ 157,203
Legal	2,418
Judicial	1,050
Finance	1,949
Facilities	234,616
Public Safety	220,753
Conservation	1,714
Public Transportation	940,622
Total Depreciation Expense - Governmental Activities	\$ 1,560,325

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE G -- LONG-TERM DEBT

Changes in long-term debt were as follows:

	Balance 10/1/2020	Additions	Reductions	Balance 9/30/2021
<i>Governmental Activities:</i>				
Capital Leases	\$ 971,083	\$ 228,050	\$ (382,966)	\$ 816,167
Compensated Absences	318,193	118,913	(127,277)	309,829
Net Pension Liability	5,165,256	110,535	(1,450,024)	3,825,767
Total OPEB Liability	961,981	163,214	(41,096)	1,084,099
<i>Total Government</i>	<u>\$ 7,416,513</u>	<u>\$ 620,712</u>	<u>\$ (2,001,363)</u>	<u>\$ 6,035,862</u>

The General Fund and Road and Bridge Fund are generally charged with servicing these obligations.

NOTE H -- CAPITAL LEASES

	Balance 10/1/2020	Additions	Reductions	Balance 9/30/2021	Due Within One Year
<i>Governmental Activities:</i>					
Capital Leases	\$ 971,083	\$ 228,050	\$ (382,966)	\$ 816,167	\$ 209,295
<i>Total Government</i>	<u>\$ 971,083</u>	<u>\$ 228,050</u>	<u>\$ (382,966)</u>	<u>\$ 816,167</u>	<u>\$ 209,295</u>

The capital leases consist of various agreements with equipment manufacturers for heavy machinery for road maintenance. The leases require monthly or quarterly payments. These leases are serviced by the Road and Bridge Fund. Assets related to these leases are included in capital assets and as of September 30, 2021 these assets were reported with a cost of \$2,025,874 and accumulated depreciation of \$356,164.

Requirements for future minimum lease payments are as follows:

Year Ending September 30,	Future Minimum Payments
2022	\$ 239,406
2023	239,408
2024	303,519
2025	56,353
2026	40,898
Total	<u>879,584</u>
Less: Amount Representing Interest	<u>(63,417)</u>
Net	<u>\$ 816,167</u>

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE I -- PENSION PLAN

Plan Description

The County participates as one of 800 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County and District Retirement System (TCDRS). TCDRS is an agency created by the state of Texas and administered in accordance with the TCDRS Act as an agent multiple-employer retirement system for County and District employees in the State of Texas. The Board of Trustees of TCDRS is responsible for the administration and management of the system. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at PO Box 2034, Austin, Texas 78768-2034.

All eligible employees of the County are required to participate in TCDRS. The plan provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS. Members can retire at age 60 and above with 8 or more years of service or with 20 years regardless of age or when the sum of their age and years of service equals 75 or more. A member is vested after 8 years but must leave his accumulated contributions in the plan. Members who withdraw their personal contributions are not entitled to any amounts contributed by the employer. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by the TCDRS Act so the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute.

At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the District, within the options available in the state statutes governing TCDRS. At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the County-financed monetary credits with interest were used to purchase an annuity.

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

Inactive Employees or Beneficiaries Currently Receiving Benefits	95
Inactive Employees Entitled to but Not Yet Receiving Benefits	95
Active employees	156
	<hr/>
	346
	<hr/>

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE I -- PENSION PLAN (Continued)

Contributions

The County has elected the annually determined contribution rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The actuarially determined rates were 15.74% and 15.61% for the calendar years of 2020 and 2021, respectively. The County chose to contribute more than the required amount.

The contribution rate payable by the employee members is 7% as adopted by the governing body of the District. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County has adopted a matching rate of 250% with 110% prior service credits.

Actuarial Assumptions

The County's net pension liability (NPL) was measured as of December 31, 2020 and the total pension liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date. The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	16 Years
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average including inflation
Investment Rate of Return	7.60% gross (7.50% net of expenses)
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The long-term expected rate of return on pension plan investments is 7.5%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE I -- PENSION PLAN (Continued)

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 capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2021 information for a 10-year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon; the most recent analysis was performed in March 2021. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Allocation	Rate of Return
U.S. Equities	11.5%	4.25%
Global Equity	2.5%	4.55%
International Developed Markets	5.0%	4.25%
International Emerging Markets	6.0%	4.75%
Investment Grade Bonds	3.0%	-0.85%
Strategic Credit	9.0%	2.11%
Direct Lending	16.0%	6.70%
Distressed Debt	4.0%	5.70%
REIT Equities	2.0%	3.45%
Master Limited Partnerships (MLPs)	2.0%	5.10%
Private Real Estate Partnerships	6.0%	4.90%
Private Equity	25.0%	7.25%
Hedge Funds	6.0%	1.85%
Cash Equivalents	2.0%	-0.70%
	<u>100%</u>	

The discount rate used to measure the Total Pension Liability (or asset) was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (or asset).

The following presents the net pension liability of the District, calculated using the discount rate of 7.6%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate 6.60%	Discount Rate 7.60%	Discount Rate 8.60%
Net Pension Liability (Asset)	\$ 8,208,159	\$ 3,825,767	\$ 154,171

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE I -- PENSION PLAN (Continued)

Changes in the Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2020:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2019	\$ 31,065,286	\$ 25,900,030	\$ 5,165,256
Changes for the year:			
Service Cost	1,320,784	-	1,320,784
Interest	2,572,099	-	2,572,099
Change of Benefit Terms	(2,527,916)	-	(2,527,916)
Difference Between Expected and Actual Experience	160,827	-	160,827
Changes of Assumptions	1,897,866	-	1,897,866
Refund of Contributions	(59,181)	(59,181)	-
Benefit Payments	(1,229,436)	(1,229,436)	-
Administrative Expense	-	(21,494)	21,494
Contributions - Employee	-	587,806	(587,806)
Net Investment Income	-	2,677,267	(2,677,267)
Contributions - Employer	-	1,493,545	(1,493,545)
Other Changes	-	26,025	(26,025)
Net Changes	<u>2,135,043</u>	<u>3,474,532</u>	<u>(1,339,489)</u>
Balance at December 31, 2020	<u>\$ 33,200,329</u>	<u>\$ 29,374,562</u>	<u>\$ 3,825,767</u>

Pension Plan Fiduciary Net Position

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

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE I -- PENSION PLAN (Continued)

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

For the year ended September 30, 2021, the County recognized pension expense of (\$1,033,039). Also as of September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Economic Experience	\$ 136,130	\$ -
Changes in Actuarial Assumptions	1,438,691	-
Differences Between Projected and Actual Investment Earnings	-	879,812
Contributions Subsequent to the Measurement Date	917,189	-
	\$ 2,492,010	\$ 879,812

Deferred outflows of resources in the amount of \$917,189 is related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the plan year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Plan Year ended December 31,	
2021	\$ 280,973
2022	475,121
2023	48,455
2024	(109,540)
2025	-
Thereafter	-
	\$ 695,009

NOTE J -- OTHER POST-EMPLOYMENT BENEFIT

Eligible retirees of the County may participate in the health insurance plan of the County at the County's cost. Eligible employees are those that attain age 59 with 18 years of service. Retired elected officials with 12 years of service and age 55 are also eligible. Benefits terminate at age 65. The benefits end when the retiree is medicare eligible.

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE J -- OTHER POST-EMPLOYMENT BENEFIT (Continued)

Membership in the plan at December 31, 2020, the valuation and measurement date, consisted of:

Inactive Employees or Beneficiaries Currently Receiving Benefits	4
Inactive Employees Entitled to but Not Yet Receiving Benefits	0
Active employees	120
	124
	124

This County does not maintain a separate trust for this plan and is not accumulating assets to service the other post-employment benefit. Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of employees attaining eligibility. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.50%
Salary Increases	0.50% to 5.0% not including inflation of 3.25%
Discount Rate	2.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS). For the OPEB valuation, the standard TCERS retirement rates were adjusted to reflect the impact of the County's retiree medical plan design.
Mortality Rates	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Health Care Trend Rates	Initial rate of 7% declining to 4.15% after 15 years.
Participation Rates	Assumed 100% of eligible retirees.

The TOL of the County's retiree insurance benefit is calculated using a discount rate of 2.00% and a health care cost trend rate of 7%, declining to 4.15% after 15 years. The following tables present the sensitivity of the TOL to a 1% swing in the discount rate and health care cost trend rate:

	Healthcare		
	1% Decrease	Trend Rate	1% Increase
Total OPEB Liability	\$ 941,292	\$ 1,084,099	\$ 1,256,006
	Discount Rate		
	1% Decrease	2.00%	1% Decrease
Total OPEB Liability	\$ 1,170,908	\$ 1,084,099	\$ 1,001,877

GONZALES COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2021

NOTE J -- OTHER POSTEMPLOYMENT BENEFIT (Continued)

The County's Total OPEB Liability (TOL) is based on the above actuarial factors and an actuarial valuation date of December 31, 2019, rolled forward to December 31, 2020. The TOL was calculated as follows:

	Total OPEB Liability
Balance at December 31, 2019	\$ 961,981
Changes for the year:	
Service Cost	79,492
Interest	26,982
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	(5,441)
Changes in Assumptions or Other Inputs	62,181
Benefit Payments	(41,096)
Net Changes	122,118
Balance at December 31, 2020	\$ 1,084,099

There is no separate trust maintained to fund this TOL. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

For the year ended September 30, 2021, the County recognized OPEB expense of \$110,004. In addition, the following deferred inflows and outflows were reported as of September 30, 2021 related to the benefit:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Actuarial Assumptions	\$ 124,040	\$ -
Changes in Experience	-	94,270
Contributions Subsequent to the Measurement Date	37,106	-
	\$ 161,146	\$ 94,270

Deferred outflows of resources in the amount of \$37,106 is related to OPEB benefits resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the total OPEB liability for the plan year ended December 31, 2021.

GONZALES COUNTY
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2021

NOTE J -- OTHER POSTEMPLOYMENT BENEFIT (Continued)

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Plan Year ended December 31,	
2021	\$ 3,530
2022	3,530
2023	3,530
2024	3,530
2025	3,530
Thereafter	12,120
	<u>\$ 29,770</u>

NOTE K – TAX ABATEMENTS

The County provides tax abatements to incentivize development and provide economic growth in the County. As of September 30, 2021, the County had one such agreement. In exchange for improvements in the County of at least \$30 million and a 50% preference to local manufacturers/suppliers, the County will rebate 75% of the incremental property tax revenue generated by the project for a term of 15 years (through November 2032). The project is expected to be conducted in three phases and each phase will receive the rebate for 10 years. During the year ended September 30, 2021, the County rebated \$218,112 in property taxes.

NOTE L -- RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The County contracts with the Texas Association of Counties Risk Management Pool (“Pool”) to provide insurance coverage for liability, property and casualty, auto liability and workers compensation. The Pool is a multi-employer group that provides for a combination of risk sharing among pool participants and stop loss coverage. Contributions are set annually by the provider. Liability by the County is generally limited to the contributed amounts for losses up to coverage limits.

NOTE M -- LITIGATION

The County is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the County’s liability in these cases, if decided adversely to the County, will not have a material effect on the County’s financial position.



REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Budgetary Comparison Schedule – Road and Bridge Fund
- Schedule of Changes - Net Pension Liability and Related Ratios
- Schedule of Contributions – Defined Benefit Pension Plan
- Schedule of Changes – Total Other Post-Employment Benefit Liability and Related Ratios

GONZALES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget Amounts		Actual	Variance
	Original	Final	Amounts	
REVENUES				
Ad Valorem Taxes	\$ 7,986,826	\$ 7,768,714	\$ 8,741,196	\$ 972,482
Sales Taxes	2,347,985	2,037,545	1,692,147	(345,398)
Fines and Forfeitures	858,779	858,779	1,060,344	201,565
Charges for Services	611,700	611,700	573,669	(38,031)
Licenses, Permits, and Fees	105,000	105,000	119,981	14,981
Interest Income	110,000	110,000	65,784	(44,216)
Misc Income	75,892	77,142	180,842	103,700
Grants and Donations	88,880	88,880	92,235	3,355
TOTAL REVENUES	<u>12,185,062</u>	<u>11,657,760</u>	<u>12,526,198</u>	<u>868,438</u>
EXPENDITURES				
<i>Current:</i>				
Administration				
County Judge	282,590	282,590	269,341	13,249
County Clerk	617,451	617,451	565,952	51,499
Veteran's Service	43,378	43,378	25,477	17,901
Nondepartmental	1,265,470	1,285,168	1,243,938	41,230
Elections	128,645	151,857	121,889	29,968
District Clerk	397,030	397,030	376,649	20,381
Legal - County Attorney	683,809	687,616	669,436	18,180
Judicial				
County Court	208,060	208,060	181,610	26,450
District Court	318,949	318,949	213,644	105,305
Justices of the Peace	824,851	831,151	792,530	38,621
Finance				
County Auditor	411,337	411,337	384,196	27,141
County Treasurer	100,916	100,916	95,549	5,367
Tax Assessor	630,775	630,775	555,868	74,907
Facilities - Courthouse	627,154	617,384	498,529	118,855
Public Safety				
Jail	2,733,356	2,676,503	2,463,981	212,522
Constables	405,173	419,183	361,915	57,268
DPS	96,545	96,545	92,143	4,402
County Sheriff	3,092,966	3,195,520	2,881,158	314,362
Code Enforcement	214,063	231,765	227,093	4,672
Health - Indigent Services	8,000	8,000	3,440	4,560
Conservation	167,378	168,037	155,738	12,299
Capital Outlay	455,000	575,000	503,775	71,225
TOTAL EXPENDITURES	<u>13,712,896</u>	<u>13,954,215</u>	<u>12,683,851</u>	<u>1,270,364</u>
NET CHANGE IN FUND BALANCE	(1,527,834)	(2,296,455)	(157,653)	2,138,802
BEGINNING FUND BALANCE	<u>8,507,783</u>	<u>8,507,783</u>	<u>8,507,783</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 6,979,949</u>	<u>\$ 6,211,328</u>	<u>\$ 8,350,130</u>	<u>\$ 2,138,802</u>

GONZALES COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL – ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget Amounts		Actual Amounts	Variance
	Original	Final		
REVENUES				
Ad Valorem Taxes	\$ 4,883,216	\$ 4,883,216	\$ 5,484,542	\$ 601,326
Licenses, Permits, and Fees	777,300	777,300	725,023	(52,277)
Interest Income	119,000	119,000	66,981	(52,019)
Misc Income	64,352	64,352	48,559	(15,793)
Grants and Donations	3,964,048	3,964,048	277,483	(3,686,565)
TOTAL REVENUES	<u>9,807,916</u>	<u>9,807,916</u>	<u>6,602,588</u>	<u>(3,205,328)</u>
EXPENDITURES				
<i>Current:</i>				
Public Transportation				
Precinct 1	1,397,553	1,399,428	1,191,860	207,568
Precinct 2	1,388,985	1,388,985	1,203,191	185,794
Precinct 3	1,109,928	1,111,288	993,964	117,324
Precinct 4	1,168,400	1,168,400	900,186	268,214
<i>Capital Outlay:</i>				
Precinct 1	75,878	76,578	25,772	50,806
Precinct 2	130,281	322,480	301,004	21,476
Precinct 3	139,504	139,504	135,168	4,336
Precinct 4	173,720	180,065	125,236	54,829
Grant Project	4,955,060	4,955,060	346,854	4,608,206
<i>Debt Service:</i>				
Principal	133,197	382,906	382,906	-
Interest	40,753	41,875	41,875	-
TOTAL EXPENDITURES	<u>10,713,259</u>	<u>11,166,569</u>	<u>5,648,016</u>	<u>5,518,553</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(905,343)	(1,358,653)	954,572	2,313,225
OTHER FINANCING SOURCES (OFS)				
Proceeds from Sale of Capital Assets	-	31,345	31,345	-
Proceeds from Equipment Leases	-	228,050	228,050	-
TOTAL OFS	<u>-</u>	<u>259,395</u>	<u>259,395</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(905,343)	(1,099,258)	1,213,967	2,313,225
BEGINNING FUND BALANCE	<u>8,251,061</u>	<u>8,251,061</u>	<u>8,251,061</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 7,345,718</u>	<u>\$ 7,151,803</u>	<u>\$ 9,465,028</u>	<u>\$ 2,313,225</u>



GONZALES COUNTY
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
SEPTEMBER 30, 2021

Budgetary Information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The County maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provision embodied in the annual appropriated budget approved by Commissioners’ Court and as such is a good management control device. The following are the funds which have legally adopted annual budgets: General Fund and Road and Bridge Fund.

Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level.

The County does not use encumbrances.

GONZALES COUNTY
SCHEDULE OF CHANGES - NET PENSION LIABILITY AND RELATED RATIOS
LAST SEVEN PLAN (CALENDAR) YEARS

Total Pension Liability			
	2014	2015	2016
Service Cost	\$ 743,601	\$ 857,720	\$ 976,508
Interest (on the Total Pension Liability)	1,294,712	1,401,918	1,507,148
Changes of Benefit Terms	-	(138,275)	-
Change of Assumptions	-	188,450	-
Difference between Expected and Actual Experience	(80,324)	(272,441)	76,858
Benefit Payments, Including Refunds of Employee Contributions	(693,130)	(737,771)	(807,317)
Net Change in Total Pension Liability	1,264,859	1,299,601	1,753,197
Total Pension Liability - Beginning	15,959,360	17,224,219	18,523,820
Total Pension Liability - Ending	<u>\$ 17,224,219</u>	<u>\$ 18,523,820</u>	<u>\$ 20,277,017</u>
Plan Fiduciary Net Position			
	2014	2015	2016
Contributions - Employer	\$ 968,268	\$ 961,758	\$ 1,028,452
Contributions - Employee	413,741	458,249	490,058
Net Investment Income	912,845	(73,671)	1,152,169
Benefit Payments, Including Refunds of Employee Contributions	(693,130)	(737,771)	(807,317)
Administrative Expense	(10,918)	(10,993)	(12,548)
Other	(76,139)	36,147	97,321
Net Change	1,514,667	633,719	1,948,135
Beginning Plan Fiduciary Net Position	13,386,669	14,901,336	15,535,055
Ending Plan Fiduciary Net Position	<u>\$ 14,901,336</u>	<u>\$ 15,535,055</u>	<u>\$ 17,483,190</u>
Net Pension Liability - Ending	\$ 2,322,883	\$ 2,988,765	\$ 2,793,827
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	86.51%	83.87%	86.22%
Covered Payroll	\$ 5,910,589	\$ 6,546,416	\$ 7,000,833
Net Pension Liability as a Percentage of Covered Payroll	39.30%	45.65%	39.91%

Information for this schedule is being accumulated prospectively until a rolling ten year period is available.

Total Pension Liability			
2017	2018	2019	2020
\$ 990,850	\$ 1,129,030	\$ 1,265,880	\$ 1,320,784
1,682,545	1,973,009	2,387,337	2,572,099
1,690,735	2,969,418	(94,940)	(2,527,916)
76,452	-	-	1,897,866
65,142	84,408	(62,566)	160,827
(1,011,109)	(1,106,606)	(1,251,318)	(1,288,615)
3,494,615	5,049,259	2,244,393	2,135,045
20,277,017	23,771,632	28,820,891	31,065,284
<u>\$ 23,771,632</u>	<u>\$ 28,820,891</u>	<u>\$ 31,065,284</u>	<u>\$ 33,200,329</u>

Plan Fiduciary Net Position			
2017	2018	2019	2020
\$ 1,486,847	\$ 1,619,911	\$ 1,304,437	\$ 1,493,545
517,897	533,652	549,252	587,806
2,567,918	(380,351)	3,567,296	2,677,267
(1,011,109)	(1,106,606)	(1,251,318)	(1,288,617)
(13,995)	(17,451)	(19,737)	(21,494)
13,184	33,307	23,704	26,027
3,560,742	682,462	4,173,634	3,474,534
17,483,190	21,043,932	21,726,394	25,900,028
<u>\$ 21,043,932</u>	<u>\$ 21,726,394</u>	<u>\$ 25,900,028</u>	<u>\$ 29,374,562</u>

\$ 2,727,700	\$ 7,094,497	\$ 5,165,256	\$ 3,825,767
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88.53%	75.38%	83.37%	88.48%
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\$ 7,398,525	\$ 7,623,603	\$ 7,846,463	\$ 8,397,228
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36.87%	93.06%	65.83%	45.56%
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GONZALES COUNTY
SCHEDULE OF COUNTY CONTRIBUTIONS – PENSION PLAN
LAST TEN YEARS

Fiscal Year Ending September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	\$ 1,300,024	\$ 1,450,024	\$ (150,000)	\$ 8,125,156	17.8%
2020	1,262,920	1,269,518	(6,598)	8,016,470	15.8%
2019*	1,204,437	1,304,437	(100,000)	7,846,463	16.6%
2018*	1,109,234	1,619,911	(510,677)	8,623,603	18.8%
2017*	845,651	1,486,847	(641,196)	7,398,525	20.1%
2016*	830,999	1,028,452	(197,453)	7,000,833	14.7%
2015*	840,560	961,758	(121,198)	6,546,416	14.7%
2014*	868,268	968,268	(100,000)	5,910,589	16.4%
2013*	717,705	817,720	(100,015)	4,885,673	16.7%
2012*	514,476	614,477	(100,001)	4,237,857	14.5%

*These years are reported on a calendar year basis

Notes to Schedule of Contributions

Changes in Benefit Terms:

- 2017: New annuity purchase rates for benefits earned after 2017.
- 2018: Current service matching rate was increased to 235% and a flat 2% COLA.
- 2019: Current service matching rate was increased to 250% and a flat 2% COLA.

Changes in Assumptions:

- 2015: New inflation, mortality and other assumptions
- 2017: New mortality assumptions
- 2019: New inflation, mortality and other assumptions were reflected

GONZALES COUNTY
SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND
RELATED RATIOS
RETIREE INSURANCE
LAST FOUR CALENDAR (PLAN) YEARS

	Total OPEB Liability			
	2017	2018	2019	2020
Service Cost	\$ 65,297	\$ 73,199	\$ 75,259	\$ 79,492
Interest	33,606	30,883	34,898	26,982
Changes of Benefit Terms	-	-	-	-
Difference between Expected and Actual Experience	-	(4,436)	(108,782)	(5,441)
Changes in Assumptions or Other Inputs	31,349	(27,275)	86,640	62,181
Benefit Payments	(92,944)	(73,483)	(58,100)	(41,096)
Net Change in Total Pension Liability	37,308	(1,112)	29,915	122,118
Total OPEB Liability - Beginning	895,870	933,178	932,066	961,981
Total OPEB Liability - Ending	<u>\$ 933,178</u>	<u>\$ 932,066</u>	<u>\$ 961,981</u>	<u>\$ 1,084,099</u>
 Covered-Employee Payroll	 \$ 6,921,726	 \$ 6,343,791	 \$ 7,039,189	 \$ 8,200,137
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 13.48%	 14.69%	 13.67%	 13.22%

Notes to Schedule

Changes in Benefit Terms: None

Changes in Assumptions:

2020: Discount rate changed

2019: Healthcare trend rate modified

2018: Healthcare trend rate modified

Trust:

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

Information for this schedule is being accumulated prospectively until a rolling ten year period is available.



SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Combining Statements – Nonmajor Funds
- Comparative Statements – General Fund
- Comparative Statements – Road and Bridge Fund

GONZALES COUNTY
 COMBINING BALANCE SHEET – NONMAJOR FUNDS
 SEPTEMBER 30, 2021

	Special Revenue			
	Truancy Prevention	Probate	Law Library	Election Fund
ASSETS				
Cash and Cash Equivalents	\$ 22,841	\$ 691	\$ 106,385	\$ 3,102
Notes Receivable	-	-	-	-
TOTAL ASSETS	\$ 22,841	\$ 691	\$ 106,385	\$ 3,102
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
<i>Total Liabilities</i>	-	-	-	-
<i>Fund Balances:</i>				
Nonspendable:				
Notes Receivable	-	-	-	-
Restricted for:				
Elections	-	-	-	3,102
Legal	-	-	106,385	-
Judicial	-	691	-	-
Public Safety	22,841	-	-	-
Records Management	-	-	-	-
Sheriff	-	-	-	-
Community Development	-	-	-	-
Other Purposes	-	-	-	-
<i>Total Fund Balances</i>	22,841	691	106,385	3,102
TOTAL LIABILITIES AND FUND BALANCES	\$ 22,841	\$ 691	\$ 106,385	\$ 3,102

Special Revenue

Attorney Hot Check	County Clerk Records	District Clerk Records	Mediation	Records Management	Digital Records
\$ 155	\$ 477,964	\$ 23,782	\$ 51,000	\$ 8,708	\$ 5,436
-	-	-	-	-	-
<u>\$ 155</u>	<u>\$ 477,964</u>	<u>\$ 23,782</u>	<u>\$ 51,000</u>	<u>\$ 8,708</u>	<u>\$ 5,436</u>
\$ 30	\$ -	\$ 18,631	\$ -	\$ -	\$ -
30	-	18,631	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
125	-	-	-	-	-
-	-	-	51,000	-	-
-	-	-	-	-	-
-	477,964	5,151	-	8,708	5,436
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>125</u>	<u>477,964</u>	<u>5,151</u>	<u>51,000</u>	<u>8,708</u>	<u>5,436</u>
<u>\$ 155</u>	<u>\$ 477,964</u>	<u>\$ 23,782</u>	<u>\$ 51,000</u>	<u>\$ 8,708</u>	<u>\$ 5,436</u>

GONZALES COUNTY
 COMBINING BALANCE SHEET – NONMAJOR FUNDS (CONTINUED)
 SEPTEMBER 30, 2021

	Special Revenue			
	Family Protection	Child Abuse	HAVA	Parks and Wildlife
ASSETS				
Cash and Cash Equivalents	\$ 1,469	\$ 1,622	\$ 27,467	\$ 827
Notes Receivable	-	-	-	-
TOTAL ASSETS	<u>\$ 1,469</u>	<u>\$ 1,622</u>	<u>\$ 27,467</u>	<u>\$ 827</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 444
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>444</u>
<i>Fund Balances:</i>				
Nonspendable:				
Notes Receivable	-	-	-	-
Restricted for:				
Elections	-	-	27,467	-
Legal	-	-	-	-
Judicial	-	-	-	-
Public Safety	1,469	1,622	-	-
Records Management	-	-	-	-
Sheriff	-	-	-	-
Community Development	-	-	-	-
Other Purposes	-	-	-	383
<i>Total Fund Balances</i>	<u>1,469</u>	<u>1,622</u>	<u>27,467</u>	<u>383</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,469</u>	<u>\$ 1,622</u>	<u>\$ 27,467</u>	<u>\$ 827</u>

Special Revenue

Supplemental Guardianship Fee	Vital Statistics	Judge's Supplement	Courthouse Security	Justice Building Security	Specialty Court
\$ 20,300	\$ 17,468	\$ 6,976	\$ 11,884	\$ 23,023	\$ 3,980
-	-	-	-	-	-
<u>\$ 20,300</u>	<u>\$ 17,468</u>	<u>\$ 6,976</u>	<u>\$ 11,884</u>	<u>\$ 23,023</u>	<u>\$ 3,980</u>
-	-	-	-	118	-
-	-	-	-	118	-
-	-	-	-	-	-
-	-	-	-	-	-
20,300	-	-	11,884	22,905	3,980
-	-	-	-	-	-
-	17,468	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	6,976	-	-	-
<u>20,300</u>	<u>17,468</u>	<u>6,976</u>	<u>11,884</u>	<u>22,905</u>	<u>3,980</u>
<u>\$ 20,300</u>	<u>\$ 17,468</u>	<u>\$ 6,976</u>	<u>\$ 11,884</u>	<u>\$ 23,023</u>	<u>\$ 3,980</u>

GONZALES COUNTY
 COMBINING BALANCE SHEET – NONMAJOR FUNDS (CONTINUED)
 SEPTEMBER 30, 2021

	Special Revenue			
	County Records Management	GLO CDBG Grant	Court Reporter	Justice Court Technology
ASSETS				
Cash and Cash Equivalents	\$ 70,955	\$ -	\$ 10,087	\$ 25,665
Notes Receivable	-	-	-	-
TOTAL ASSETS	<u>\$ 70,955</u>	<u>\$ -</u>	<u>\$ 10,087</u>	<u>\$ 25,665</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 60
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>
<i>Fund Balances:</i>				
Nonspendable:				
Notes Receivable	-	-	-	-
Restricted for:				
Elections	-	-	-	-
Legal	-	-	-	-
Judicial	-	-	10,087	25,605
Public Safety	-	-	-	-
Records Management	70,955	-	-	-
Sheriff	-	-	-	-
Community Development	-	-	-	-
Other Purposes	-	-	-	-
<i>Total Fund Balances</i>	<u>70,955</u>	<u>-</u>	<u>10,087</u>	<u>25,605</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 70,955</u>	<u>\$ -</u>	<u>\$ 10,087</u>	<u>\$ 25,665</u>

Special Revenues

Court Technology	Appellant Judicial	Sheriff Revenues	SCAAP Grant	Indigent Health	Attorney Forfeiture
\$ 8,425	\$ 1,509	\$ 76,728	\$ 17,091	\$ 17,079	\$ 22,613
-	-	-	-	-	-
<u>\$ 8,425</u>	<u>\$ 1,509</u>	<u>\$ 76,728</u>	<u>\$ 17,091</u>	<u>\$ 17,079</u>	<u>\$ 22,613</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	22,613
8,425	1,509	-	-	-	-
-	-	-	-	-	-
-	-	76,728	-	-	-
-	-	-	-	-	-
-	-	-	17,091	17,079	-
<u>8,425</u>	<u>1,509</u>	<u>76,728</u>	<u>17,091</u>	<u>17,079</u>	<u>22,613</u>
<u>\$ 8,425</u>	<u>\$ 1,509</u>	<u>\$ 76,728</u>	<u>\$ 17,091</u>	<u>\$ 17,079</u>	<u>\$ 22,613</u>



GONZALES COUNTY
 COMBINING BALANCE SHEET – NONMAJOR FUNDS (CONTINUED)
 SEPTEMBER 30, 2021

	Special Revenue			Total Nonmajor Funds
	Revolving Loan	Law Enforcement Training	Constable 3 Forfeiture	
ASSETS				
Cash and Cash Equivalents	\$ 391,779	\$ 22,442	\$ 2,990	\$ 1,482,443
Notes Receivable	271,211	-	-	271,211
TOTAL ASSETS	\$ 662,990	\$ 22,442	\$ 2,990	\$ 1,753,654
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts Payable	\$ 813	\$ -	\$ -	\$ 20,096
<i>Total Liabilities</i>	813	-	-	20,096
<i>Fund Balances:</i>				
Nonspendable:				
Notes Receivable	271,211	-	-	271,211
Restricted for:				
Elections	-	-	-	30,569
Legal	-	-	-	129,123
Judicial	-	-	-	156,386
Public Safety	-	22,442	2,990	51,364
Records Management	-	-	-	585,682
Sheriff	-	-	-	76,728
Community Development	390,966	-	-	390,966
Other Purposes	-	-	-	41,529
<i>Total Fund Balances</i>	662,177	22,442	2,990	1,733,558
TOTAL LIABILITIES AND FUND BALANCES	\$ 662,990	\$ 22,442	\$ 2,990	\$ 1,753,654

GONZALES COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – NONMAJOR FUNDS
 SEPTEMBER 30, 2021

	Special Revenue			
	Truancy Prevention	Probate	Law Library	Election Fund
REVENUES				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	261	10,045	-
Interest Income	-	-	-	-
Grants and Donations	18,026	-	-	-
TOTAL REVENUES	18,026	261	10,045	-
EXPENDITURES				
Current:				
Administration	-	697	-	-
Legal	-	-	597	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Health	-	-	-	-
TOTAL EXPENDITURES	-	697	597	-
Excess (Deficiency) in Revenue Over (Under) Expenditures	18,026	(436)	9,448	-
BEGINNING FUND BALANCE	4,815	1,127	96,937	3,102
ENDING FUND BALANCE	\$ 22,841	\$ 691	\$ 106,385	\$ 3,102

Special Revenue

Attorney Hot Check	County Clerk Records	District Clerk Records	Mediation	Records Management	Digital Records
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	52,969	3,422	2,960	113	3,390
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>52,969</u>	<u>3,422</u>	<u>2,960</u>	<u>113</u>	<u>3,390</u>
-	9,572	19,519	-	197	9,946
1,297	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,297</u>	<u>9,572</u>	<u>19,519</u>	<u>-</u>	<u>197</u>	<u>9,946</u>
(1,297)	43,397	(16,097)	2,960	(84)	(6,556)
1,422	434,567	21,248	48,040	8,792	11,992
<u>\$ 125</u>	<u>\$ 477,964</u>	<u>\$ 5,151</u>	<u>\$ 51,000</u>	<u>\$ 8,708</u>	<u>\$ 5,436</u>

GONZALES COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – NONMAJOR FUNDS (CONTINUED)
 SEPTEMBER 30, 2021

	Special Revenue			
	Family Protection	Child Abuse	HAVA	Parks and Wildlife
REVENUES				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ 1,084
Charges for Services	725	-	-	-
Interest Income	-	-	-	-
Grants and Donations	-	122	-	-
TOTAL REVENUES	<u>725</u>	<u>122</u>	<u>-</u>	<u>1,084</u>
EXPENDITURES				
Current:				
Administration	-	-	-	-
Legal	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Health	-	-	-	1,830
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,830</u>
Excess (Deficiency) in Revenue Over (Under) Expenditures	725	122	-	(746)
BEGINNING FUND BALANCE	<u>744</u>	<u>1,500</u>	<u>27,467</u>	<u>1,129</u>
ENDING FUND BALANCE	<u>\$ 1,469</u>	<u>\$ 1,622</u>	<u>\$ 27,467</u>	<u>\$ 383</u>

Special Revenue

Supplemental Guardianship Fee	Vital Statistics	Judge's Supplement	Courthouse Security	Justice Building Security	Specialty Court
\$ -	\$ -	\$ -	\$ 25,552	\$ 1,283	\$ 3,134
-	1,664	-	-	-	-
-	-	-	-	-	-
1,740	-	893	-	-	-
<u>1,740</u>	<u>1,664</u>	<u>893</u>	<u>25,552</u>	<u>1,283</u>	<u>3,134</u>
-	391	-	-	-	-
-	-	-	-	-	-
-	-	-	20,755	10,751	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>391</u>	<u>-</u>	<u>20,755</u>	<u>10,751</u>	<u>-</u>
1,740	1,273	893	4,797	(9,468)	3,134
<u>18,560</u>	<u>16,195</u>	<u>6,083</u>	<u>7,087</u>	<u>32,373</u>	<u>846</u>
<u>\$ 20,300</u>	<u>\$ 17,468</u>	<u>\$ 6,976</u>	<u>\$ 11,884</u>	<u>\$ 22,905</u>	<u>\$ 3,980</u>

GONZALES COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE – NONMAJOR FUNDS (CONTINUED)
 SEPTEMBER 30, 2021

	Special Revenue			
	County Records Management	GLO CDBG Grant	Court Reporter	Justice Court Technology
REVENUES				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ 19,556
Charges for Services	2,960	-	3,254	-
Interest Income	-	-	-	-
Grants and Donations	-	56,220	-	-
TOTAL REVENUES	<u>2,960</u>	<u>56,220</u>	<u>3,254</u>	<u>19,556</u>
EXPENDITURES				
Current:				
Administration	-	56,220	-	-
Legal	-	-	-	-
Judicial	-	-	845	12,490
Public Safety	-	-	-	-
Health	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>56,220</u>	<u>845</u>	<u>12,490</u>
Excess (Deficiency) in Revenue Over (Under) Expenditures	2,960	-	2,409	7,066
BEGINNING FUND BALANCE	<u>67,995</u>	<u>-</u>	<u>7,678</u>	<u>18,539</u>
ENDING FUND BALANCE	<u>\$ 70,955</u>	<u>\$ -</u>	<u>\$ 10,087</u>	<u>\$ 25,605</u>

Special Revenues

Court Technology	Appellant Judicial	Sheriff Revenues	SCAAP Grant	Indigent Health	Attorney Forfeiture
\$ 782	\$ 1,480	\$ 94	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	390	-	8	113
-	-	-	-	-	-
<u>782</u>	<u>1,480</u>	<u>484</u>	<u>-</u>	<u>8</u>	<u>113</u>
-	-	-	-	-	-
-	-	-	-	-	652
-	1,426	-	8,460	-	-
-	-	5,330	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>1,426</u>	<u>5,330</u>	<u>8,460</u>	<u>-</u>	<u>652</u>
782	54	(4,846)	(8,460)	8	(539)
<u>7,643</u>	<u>1,455</u>	<u>81,574</u>	<u>25,551</u>	<u>17,071</u>	<u>23,152</u>
<u>\$ 8,425</u>	<u>\$ 1,509</u>	<u>\$ 76,728</u>	<u>\$ 17,091</u>	<u>\$ 17,079</u>	<u>\$ 22,613</u>



GONZALES COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – NONMAJOR FUNDS (CONTINUED)
 SEPTEMBER 30, 2021

	Special Revenue			Total Nonmajor Funds
	Revolving Loan	Law Enforcement Training	Constable 3 Forfeiture	
REVENUES				
Fines and Forfeitures	\$ -	\$ -	\$ 2,990	\$ 55,955
Charges for Services	-	-	-	81,763
Interest Income	4,376	31	-	4,918
Grants and Donations	-	21,928	-	98,929
TOTAL REVENUES	<u>4,376</u>	<u>21,959</u>	<u>2,990</u>	<u>241,565</u>
EXPENDITURES				
Current:				
Administration	2,400	-	-	98,942
Legal	-	-	-	2,546
Judicial	-	-	-	54,727
Public Safety	-	6,009	-	11,339
Health	-	-	-	1,830
TOTAL EXPENDITURES	<u>2,400</u>	<u>6,009</u>	<u>-</u>	<u>169,384</u>
Excess (Deficiency) in Revenue Over (Under) Expenditures	1,976	15,950	2,990	72,181
BEGINNING FUND BALANCE	<u>660,201</u>	<u>6,492</u>	<u>-</u>	<u>1,661,377</u>
ENDING FUND BALANCE	<u>\$ 662,177</u>	<u>\$ 22,442</u>	<u>\$ 2,990</u>	<u>\$ 1,733,558</u>

GONZALES COUNTY
COMPARATIVE BALANCE SHEETS
GENERAL FUND
SEPTEMBER 30, 2021 AND 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	\$ 8,156,770	\$ 5,946,661
Certificates of Deposit	2,718,434	2,686,359
Ad Valorem Taxes Receivable (net)	1,306,534	1,389,622
Other Receivables	-	534,619
Prepaid Items	38,640	38,640
TOTAL ASSETS	\$ 12,220,378	\$ 10,595,901
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ 332,366	\$ 507,916
Accrued Wages	201,883	184,678
Unearned Revenue	2,029,465	5,902
<i>Total Liabilities</i>	2,563,714	698,496
<i>Deferred Inflows of Resources</i>		
Unavailable Property Tax Revenues	1,306,534	1,389,622
<i>Fund Balances:</i>		
Nonspendable:		
Prepaid Items	38,640	38,640
Restricted for:		
Sheriff	22,301	22,301
Unassigned	8,289,189	8,446,842
<i>Total Fund Balance</i>	8,350,130	8,507,783
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 12,220,378	\$ 10,595,901

GONZALES COUNTY
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 GENERAL FUND
 FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2021	2020
REVENUES		
Ad Valorem Taxes	\$ 8,741,196	\$ 9,611,474
Sales Taxes	1,692,147	2,323,146
Fines and Forfeitures	1,060,344	951,781
Charges for Services	573,669	560,036
Licenses, Permits, and Fees	119,981	111,849
Interest Income	65,784	114,912
Misc Income	180,842	125,297
Grants and Donations	92,235	564,369
TOTAL REVENUES	12,526,198	14,362,864
EXPENDITURES		
<i>Current:</i>		
Administration	2,603,246	2,458,769
Legal	669,436	615,050
Judicial	1,187,784	1,170,287
Finance	1,035,613	1,084,528
Facilities	498,529	673,323
Public Safety	6,026,290	5,608,091
Health	3,440	3,200
Conservation	155,738	147,408
Capital Outlay	503,775	713,771
TOTAL EXPENDITURES	12,683,851	12,474,427
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(157,653)	1,888,437
OTHER FINANCING SOURCES (USES)		
Proceeds from the Sale of Assets	-	58,620
Transfers In	-	9,592
TOTAL OTHER FINANCING SOURCES (USES)	-	68,212
NET CHANGE IN FUND BALANCE	(157,653)	1,956,649
BEGINNING FUND BALANCE	8,507,783	6,551,134
ENDING FUND BALANCE	\$ 8,350,130	\$ 8,507,783



GONZALES COUNTY
COMPARATIVE BALANCE SHEETS
ROAD AND BRIDGE FUND
SEPTEMBER 30, 2021 AND 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	\$ 5,003,026	\$ 5,203,792
Certificates of Deposit	4,636,834	3,090,345
Other Receivables	49,551	-
Prepaid Items	14,793	14,793
TOTAL ASSETS	\$ 9,704,204	\$ 8,308,930
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ 182,324	\$ -
Accrued Wages	56,852	57,869
<i>Total Liabilities</i>	239,176	57,869
 <i>Fund Balances:</i>		
Nonspendable:		
Prepaid Items	14,793	14,793
Committed for:		
Road and Bridge Maintenance		
Precinct 1	2,263,578	2,092,093
Precinct 2	2,042,288	2,022,929
Precinct 3	1,896,669	2,082,802
Precinct 4	2,326,059	2,038,444
Grant Project	921,641	-
<i>Total Fund Balance</i>	9,465,028	8,251,061
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ 9,704,204	 \$ 8,308,930

GONZALES COUNTY
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND
 BALANCE – ROAD AND BRIDGE FUND
 FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>
REVENUES				
Ad Valorem Taxes	\$ 1,481,932	\$ 1,606,047	\$ 1,048,865	\$ 1,347,698
Licenses, Permits, and Fees	187,530	180,981	177,731	178,781
Interest Income	20,303	18,139	12,613	15,926
Misc Income	12,239	12,240	12,040	12,040
Grants and Donations	-	-	-	-
TOTAL REVENUES	<u>1,702,004</u>	<u>1,817,407</u>	<u>1,251,249</u>	<u>1,554,445</u>
EXPENDITURES				
<i>Current:</i>				
Public Transportation	1,191,860	1,203,191	993,964	900,186
Capital Outlay	25,772	301,004	135,168	125,236
Debt Service:				
Principal	52,139	279,536	51,231	-
Interest	12,996	19,614	9,265	-
TOTAL EXPENDITURES	<u>1,282,767</u>	<u>1,803,345</u>	<u>1,189,628</u>	<u>1,025,422</u>
EXCESS (DEFICIENCY) OF REVENUS OVER (UNDER) EXPENDITURES	419,237	14,062	61,621	529,023
OTHER FINANCING SOURCES (USES) (OFS)				
Sale of Capital Assets	-	25,000	-	6,345
Proceeds from Capital Lease	-	228,050	-	-
Transfer In (Out)	(247,753)	(247,753)	(247,753)	(247,753)
TOTAL OFS	<u>(247,753)</u>	<u>5,297</u>	<u>(247,753)</u>	<u>(241,408)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 171,484</u>	<u>\$ 19,359</u>	<u>\$ (186,132)</u>	<u>\$ 287,615</u>
BEGINNING FUND BALANCE				
ENDING FUND BALANCE				

Grant Project	Fund Totals	
	2021	2020
\$ -	\$ 5,484,542	\$ 4,113,814
-	725,023	744,996
-	66,981	120,084
-	48,559	45,950
<u>277,483</u>	<u>277,483</u>	<u>5,093</u>
<u>277,483</u>	<u>6,602,588</u>	<u>5,029,937</u>
-	4,289,201	4,428,133
346,854	934,034	1,661,836
-	382,906	299,719
-	41,875	51,724
<u>346,854</u>	<u>5,648,016</u>	<u>6,441,412</u>
(69,371)	954,572	(1,411,475)
-	31,345	11,616
-	228,050	386,505
<u>991,012</u>	<u>-</u>	<u>-</u>
<u>991,012</u>	<u>259,395</u>	<u>398,121</u>
<u>\$ 921,641</u>	1,213,967	(1,013,354)
	<u>8,251,061</u>	<u>9,264,415</u>
	<u>\$ 9,465,028</u>	<u>\$ 8,251,061</u>