



**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**SEPTEMBER 30, 2022**

Prepared by  
NACOGDOCHES COUNTY AUDITOR'S OFFICE  
NACOGDOCHES, TEXAS 75961



**COUNTY OF  
NACOGDOCHES, TEXAS**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2022**

Prepared by:

Nacogdoches County Auditor's Office



# NACOGDOCHES COUNTY, TEXAS

## TABLE OF CONTENTS

	<b><u>Page</u></b>
<b>Introductory Section</b>	
Letter of Transmittal	i
GFOA Certificate of Achievement	vi
GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting	vii
List of Principal Officials	viii
Organization of County Departments and Agencies	ix
County Commissioner Precincts Map	x
<b>Financial Section</b>	
<b>Independent Auditors' Report</b>	<b>3</b>
<b>Management's Discussion and Analysis</b>	<b>7</b>
<b>Basic Financial Statements:</b>	
Government-wide Financial Statements :	
Statement of Net Position	19
Statement of Activities	20
Fund Financial Statements:	
Governmental Funds Financial Statements	
Balance Sheet	21
Reconciliation of the Balance Sheet to the Statement of Net Position	22
Statement of Revenues, Expenditures, and Changes in Fund Balances	23
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	25
Statement of Changes in Fiduciary Net Position	26
Notes to Financial Statements	27
<b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual - General Fund	51
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – Road and Bridge Fund	54
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual - American Rescue Plan (ARPA) Fund	55
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual - Permanent Improvement Fund	56
Notes to Required Supplementary Information	57
Schedule Changes in Net Pension Liability and Related Ratios	58
Schedule of Employer Contributions	60
Schedule of Methods and Assumptions used to determine Contribution Rates	61

# NACOGDOCHES COUNTY, TEXAS

## TABLE OF CONTENTS (continued)

	<u>Page</u>
<b>Other Supplementary Information</b>	
Combining and Individual Fund Financial Statements and Schedules:	
Combining Balance Sheet - Non-Major Governmental Funds	71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds	83
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual – Special Revenue Funds	95
Schedules of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual – Debt Service Fund	137
Combining Statement of Fiduciary Net Position	142
Combining Statement of Changes in Fiduciary Net Position	149
 <b>Unaudited Statistical Section</b>	
Net Position by Component	158
Changes in Net Position	160
Fund Balance of Governmental Funds	164
Changes in Fund Balances, Governmental Funds	166
Assessed Value of Taxable Property	169
Property Tax Rates - Direct and Overlapping Governments	170
Principal Property Taxpayers	172
Property Tax Levies and Collections	173
Ratios of Outstanding Debt by Type	174
Ratios of General Bonded Debt Outstanding	175
Direct and Overlapping Debt	176
Computation of Legal Debt Margin	177
Demographic and Economic Statistics	178
Principal Employers	179
Full-Time Equivalent County Government Employees by Function	181
Operating Indicators by Function	182
Capital Assets used in the Operation of Governmental Funds	184

## **INTRODUCTORY SECTION**







March 31, 2023

The Honorable Edwin Klein, Judge, 420<sup>th</sup> District Court  
The Honorable Jefferson Davis, Judge, 145<sup>th</sup> District Court  
Honorable County Commissioners' Court  
Greg Sowell, County Judge  
Jerry Don Williamson, County Commissioner, Precinct 1  
Sandy McCorvey, County Commissioner, Precinct 2  
Robin Dawley, County Commissioner, Precinct 3  
Mark Harkness, County Commissioner, Precinct 4  
The Citizens of Nacogdoches County

Conforming to statutory requirements of the duties of the County Auditor, submitted herewith is the Annual Comprehensive Financial Report (ACFR) for Nacogdoches County for the fiscal year ended September 30, 2022. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB).

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. Management assumes full responsibility for the completeness and reliability of the information contained in this report.

Whitley Penn LLP, a firm of licensed certified public accountants, has audited the County's financial statements. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2022 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Immediately following the independent auditors report is a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

## **Profile of the Government**

Nacogdoches County was created in 1836 and organized in 1837. It is located in the piney woods of East Texas, encompasses 982 total square miles and serves a population of 64,668 according to the United States Census Bureau (QuickFacts).

The City of Nacogdoches, the largest city in the County and the oldest town in Texas, serves as the County Seat. It is located at the intersection of U.S. Hwy. 59, State Hwy. 21 and State Hwy. 7. Other cities in the County include Garrison, Cushing, Appleby and Chireno. Smaller communities are Central Heights, Douglass, Etoile, Martinsville and Woden.

The general governing body of the County is an elected five-member Commissioners' Court (Court) in accordance with Article 5, Paragraph 18 of the Texas Constitution. The Court is comprised of the County Judge, who is the presiding officer, and four Commissioners. The Court's primary function is the administration of the affairs of the County, which includes adopting the County budget, setting the tax rates, approval of contracts, calling of elections and issuance of bonds.

The County provides many varied services for the public it serves. These services include, but are not limited to, the operation of the district, county and justices of the peace judicial systems, voting operations for national, state and some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of law enforcement agencies (sheriff and constables), operation of the county jail and general governmental administration.

The annual budget serves as the foundation for the County's financial planning and control. The County Judge is by statute the Budget Officer of the County and is responsible for presenting a prepared County budget to the Commissioners' Court for approval. Public hearings are held on the proposed budget. The Commissioners' Court must adopt an annual operating budget by a majority vote before September 30. Commissioners' Court may legally amend the budget. Budget-to-actual comparisons are provided in this report for all budgeted governmental funds. All transfers of appropriations are submitted and approved by the Court.

## **Local Economy**

According to the Texas Workforce Commission's Labor Market and Career Information website, the County's unemployment rate was 4.1% for September 2022. A year ago, the unemployment rate was 4.9%. Two years ago, the rate was 6.7%. Texas' unemployment rate was 3.7%, 5.1% and 8% respectively for the same periods. The county's September 2022 rate is slightly higher than the national unemployment rate of 3.3%. The national unemployment rate for September 2021 was 4.6%.

Currently, Nacogdoches County has eight public independent school districts and is home to Stephen F. Austin State University. The university has approximately 11,000 students and 1,500 faculty and staff. The university was founded in 1923, and it is a vital transportation, business, medical and tourism center for the area. After a comprehensive process evaluating affiliation with a university system, including responses and feedback from student, faculty, staff and alumni stakeholder groups, as well as the general public, the SFA Board of Regents voted during a special meeting on November 29, 2022, to accept an invitation of The University of Texas System to become a member institution. The chairman of the UT System Board of Regents indicated that this union will make each institution stronger and that UT's proposal to SFA outlined their commitment to helping the university build upon its programs, traditions and culture that have made SFA unique for nearly a century. The next step is for SFA and UT System officials to collaborate with legislative leaders on the legislation that will enable this governance change. SFA will retain its name, brand and culture, and enrollment is expected to grow and increase business activity in the area. For more information, visit [sfasu.edu/regents](https://sfasu.edu/regents) and [sfasu.edu/system](https://sfasu.edu/system). There are also two-year institutions nearby: Angelina College in Lufkin, TX and Panola College in Carthage, TX.

Nacogdoches County Commissioners' Court, in a joint effort with the Nacogdoches Economic Development Corporation and several local businesses and educational entities, established a Technical Training Center in Nacogdoches for area residents in 2012. The objective is to provide marketable job skills (welding, HVAC, electrician and petroleum technology, etc.) to non-college bound students and increase the skilled workforce available to Nacogdoches County employers. On September 23, 2014, Commissioners' Court awarded a construction contract for renovations of the facility. The renovations were funded by a federal grant from the U.S. Department of Housing Urban Development. Funding was passed through the Texas General Land Office. On August 12, 2015, a Certificate of Construction Completion was executed, on December 4, 2015, a Project

Completion Report was submitted to the Texas General Land Office and on January 14, 2016, the Texas General Land Office issued an Administrative Closeout Notification which served to close the grant contract. Nacogdoches County closed on the sale of the building to the Nacogdoches Independent School District during January 2016. During the same month NISD celebrated the official opening of the Nacogdoches Technical Training Center and the new location of the Technical High School. The mission of the Nacogdoches ISD Career and Technical Education Department, and its subsequent programs, is to meet the specific needs of a diverse and unique student population while continuing to provide career readiness instruction that is engaging, rigorous, and relevant to post-secondary educational standards as well as local, national, and global industry. Programs include agricultural engineering and welding, automotive technology, culinary arts, cosmetology, and health science. On August 19, 2022, NISD named Coy Van Valkenburg as the new Director of the department. You can follow the department on Facebook at Nacogdoches ISD Career and Technical Education – CTE department. On February 28, 2023, the department announced that Nacogdoches Graphic and AV students advanced to state competitions. District contests won were Screen Printing and Audio Video Quiz Bowl.

### **Relevant financial policies and long-term planning**

In the past, the County has adopted several financial management policies to provide guidelines to ensure its long-term financial health.

The fund balance policy establishes guidelines for the general and debt service funds. It sets a minimum level of reserve funds in the general fund at 18%-25% of current budgeted expenditures and discourages any dependence on reserves to balance the general fund budget. It also sets a minimum level of reserve funds for debt service at 10%-15% of the following year's debt service requirements.

In an effort to attract long-term investment, establish new jobs and increase the County's revenue raising capabilities, Commissioners' Court re-adopted a Tax Abatement Policy in accordance with the Texas Tax Code, Chapter 312 on March 4, 2014. Tax Abatement is one of the principle means by which the public and private sectors can forge a partnership to promote real economic growth within the community.

In accordance with statutory requirements, Nacogdoches County has adopted an Investment Policy. The policy governs the investment of all financial assets of all funds of Nacogdoches County. The main objectives of the policy are to ensure safety of principal, avoid speculative investing, and strive to maintain adequate liquidity, through scheduled maturity of investments, to cover cash needs. Annually during September, Commissioners' Court reviews and considers proposed changes.

In order to comply with Local Government Code 262, The County Purchasing Act, and other state and federal purchasing guidelines, Commissioners' Court adopted Purchasing Policy & Procedures. The purpose of this policy is to establish guidelines and accountability for the expenditure of taxpayer funds, including funds from intergovernmental sources (state & federal grants), special revenue sources (technology, records management, drug forfeitures, etc.) or capital debt proceeds (certificates of obligation, bonds, tax notes, etc.), used to procure good and services by all County departments. The processes used to procure good and services should always provide the best value for the County (optimum quality for an optimum price and subscribes to the "prudent person rule" in that the same considerations are given to a purchase with public funds as would a person in spending their own funds), while providing an open and fair process for vendors. This policy is for the use of Nacogdoches County employees and officials and is designed to assist them in complying with the laws governing county purchasing procedures. The policy was last updated October 18, 2022.

## Major Initiatives

**Truck Weigh Station/Inspection Facility** In a cooperative effort to prevent pavement damage to roadways caused by overweight loads in Nacogdoches County, the Nacogdoches County Commissioners' Court, the Texas Department of Transportation and the Texas Department of Public Safety established a truck weigh station / inspection facility 5 miles south of the City of Nacogdoches. The facility is located in the TXDOT right-of-way; Texas DPS officers staff the facility. Nacogdoches County constructed all facilities including the modular office building, scale house and truck scales. Commissioners' Court allocated \$300 thousand in the FY 2016 budget for the project. Additionally, Court allocated a portion of the proceeds of the sale of the Technical Training Center. Commissioners' Court executed a memorandum of agreement with TXDOT and TXDPS on 06/29/2015. During FY 2016, Court advertised for proposals for engineering services and executed a contract with Goodwin Lasiter Strong on 11/22/2016. Commissioners' Court decided to move forward with the project during FY 2017 by executing an agreement on 03/14/2017 with Cox Contractors for Construction Manager-at-Risk services, and both parties agreed on a Guaranteed Maximum Price on 10/25/2017. Construction began during December 2017 and the Weigh Station opened 06/21/2018. Total project construction costs were \$854 thousand. Fines generated by motor carrier overweight violations during FY 2021 were \$68 thousand and during FY 2022 \$33 thousand. The decrease of \$35 thousand is due to Texas DPS officers are assigned to work on the Texas border (Operation Lone Star) instead of at the weigh station. The fines are deposited to the Road and Bridge Fund.

**Courthouse Security** Prior to October 1, 2014, courthouse security was provided by contract labor that consisted of one full-time/armed guard and one part-time/unarmed guard. For FY 2015, Court provided funding through the adopted budget for 1 full-time employee, an armed Sheriff's deputy, to work along with one contracted full-time/armed guard. Court continues to allocate resources to this program as actual expenditures in the Courthouse Security Fund increased from \$43 thousand for FY 2014 to \$99 thousand for FY 2022.

**American Rescue Plan Act** The American Rescue Plan Act (ARPA), enacted in March 2021, provided an investment in the nation's counties to help address and respond to the COVID-19 public health emergency and support long-term economic recovery. The State and Local Coronavirus Fiscal Recovery Fund, part of the ARPA, allocates \$65.1 billion directly to every county, parish and borough across the nation. As directed by the U.S. Department of the Treasury, counties can invest Recovery Funds into a broad range of programs, services and projects under four broad categories: revenue replacement for the provision of government services, support public health response and negative economic impacts, provide premium pay for essential workers and invest in broadband, sewer and water infrastructure. Restrictions on the uses of these funds include: using funds for non-federal match, funding debt service, legal settlements, deposits to rainy day funds or financial reserves, and funds cannot be deposited into a pension fund. On January 6, 2022, Treasury released the Final Rule to guide the implementation of these funds. Revisions are expected. Elected leaders must decide how to best use the additional funding consistent with the ARPA requirements. Funds must be incurred and obligated from March 3, 2021, through December 31, 2024, and funds must be expended to cover obligations and all work must be completed by December 31, 2026. Nacogdoches County was allocated \$12.6 million and received the payments in two equal tranches during June 2021 and June 2022. After issuing a Request for Proposals for Administration Professional Services, Commissioners' Court approved an ARPA Administration Services contract with GrantWorks, Inc., located in Austin, Texas on December 28, 2021. On March 8, 2022, Court obligated the first project titled Case Load Reduction – District Attorney Staff Salaries Project with the last revision to date on July 26, 2022. The estimated obligation (budget) is \$680 thousand over five fiscal years (April 2022 to September 2026) with ARPA funding 100% of the project for FY 2022 & FY 2023, 75% for FY 2024, 50% FY 2025 and 25% FY 2026. The county will transfer-in the balance of the funds needed to the program via the budget. The county will fully fund the project beginning in FY 2027. The estimated obligation is expected to increase considering possible COLA and county pay plan adjustments and health insurance premium increases over five years. Funds will be utilized for the salaries of one additional prosecutor and two paralegals for the Nacogdoches County District Attorney's office. The COVID-19 pandemic brought a paralysis of the County court system. Local and state emergency orders and various pandemic safety limitations have resulted in a backlog of pending cases. As of November 2021, 200 pre-trial felons were awaiting a court date, leading to overcrowding at the jail which presents additional safety risks. Even prior to the pandemic, the County identified a need for an additional prosecutor and paralegals on staff. Additional District Attorney staff will increase the number of trials that the County is able to facilitate, therefore reducing jail overcrowding and mitigating the risk of disease transmission. One project has been obligated to date. Other projects being considered/formulated are: Public Safety Radio Communication System and Jail Building Addition.

**County Road Maintenance** Nacogdoches County Commissioners' Court continues to support the maintenance of county roads. During FY 2018, nine (9) full-time positions were upgraded through the adopted budget with those changes totaling \$12,000 for the Road and Bridge department. During FY 2016, a Special Projects budget was established in the Road and Bridge Fund to account for the expenditure of \$277,000 from Public Assistance Grant reimbursements and \$600,000 from a transfer from the General Fund to the Road and Bridge Fund to cover costs for road maintenance projects during the summer of 2016. Actual expenditures, for Road and Bridge Special Projects, totaled \$323,000 during FY 2016. During FY 2017, Court continued to support the project by re-appropriating \$554,000 in remaining funds. Actual expenditures, for Road and Bridge Special Projects, totaled \$490,000 during FY 2017 and \$64,000 during FY 2018. This project is now closed. The FY 2022 Texas County Lateral Road and Bridge Expenditures Yearly Report was accepted by Commissioners' Court during March 2023, and it was submitted to the Texas Comptroller of Public Accounts. Total Road and Bridge expenditures reported were \$6 million. For FY 2021, the total was \$5 million.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting for the County's Annual Comprehensive Financial Report for the fiscal year ended September 30, 2021. This was the nineteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized Annual Comprehensive Financial Report. This report satisfied both GAAP and applicable legal requirements. Nacogdoches County also received an Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the fiscal year ended September 30, 2021. The County received this award for FY 2007, FY 2008 & FY 2009. The Popular Annual Financial Report (PAFR) is a less technical, more user-friendly report of the county's finances.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it for review to GFOA.

The timely completion of this report could not have been accomplished without the efficient and dedicated services of the County Auditor's staff and the professional service provided by our Independent Auditors, Whitley Penn, LLP. We also thank the District Judges, Commissioners' Court, and all other County officials and staff who have given their support in planning and conducting the financial operations of the County in a responsible and professional manner.

Respectfully submitted,

A handwritten signature in blue ink that reads "Jessica Rank Corley". The signature is written in a cursive, flowing style.

Jessica Corley  
County Auditor



*Government Finance Officers Association*

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

*Presented to*

**County of Nacogdoches  
Texas**

*For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended*

*September 30, 2021*

*Christopher P. Merrill*

**Executive Director/CEO**



Government Finance Officers Association

Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting

Presented to

**County of Nacogdoches  
Texas**

For its Annual Financial Report  
For the Fiscal Year Ended

September 30, 2021

*Christopher P. Morrill*

Executive Director/CEO

# **NACOGDOCHES COUNTY, TEXAS**

## **LIST OF PRINCIPAL OFFICIALS**

**September 30, 2022**

### **GOVERNING BODY**

Greg Sowell ..... County Judge

Jerry Don Williamson ..... Commissioner, Precinct 1

Sandy McCorvey ..... Commissioner, Precinct 2

Robin Dawley ..... Commissioner, Precinct 3

Mark Harkness ..... Commissioner, Precinct 4

### **OTHER PRINCIPAL OFFICIALS**

Jessica Corley ..... County Auditor

Denise Baublet ..... County Treasurer

Kim Morton ..... Tax Assessor-Collector

Jack Sinz ..... County Court-at-Law Judge

John Fleming ..... County Attorney

Jefferson Davis ..... 145<sup>th</sup> District Judge

Edwin Klein ..... 420<sup>th</sup> District Judge

Loretta Cammack ..... District Clerk

Andrew Jones ..... District Attorney

June Clifton ..... County Clerk

Jason Bridges ..... County Sheriff

Kerry Don Williamson ..... Justice of the Peace, Precinct 1

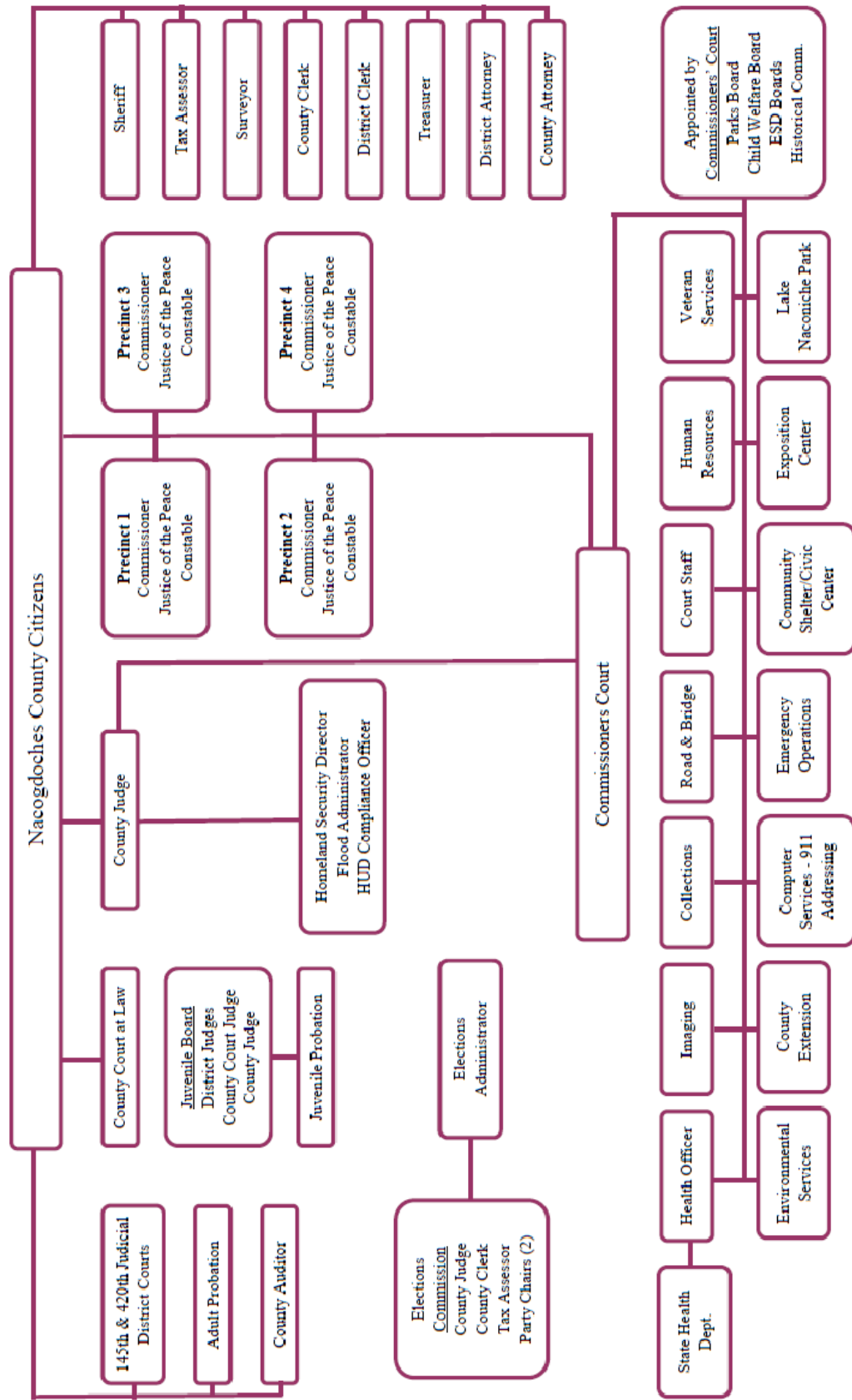
Dorothy Tigner-Thompson ..... Justice of the Peace, Precinct 2

Leann Goerner ..... Justice of the Peace, Precinct 3

Vaughn Griffin ..... Justice of the Peace, Precinct 4



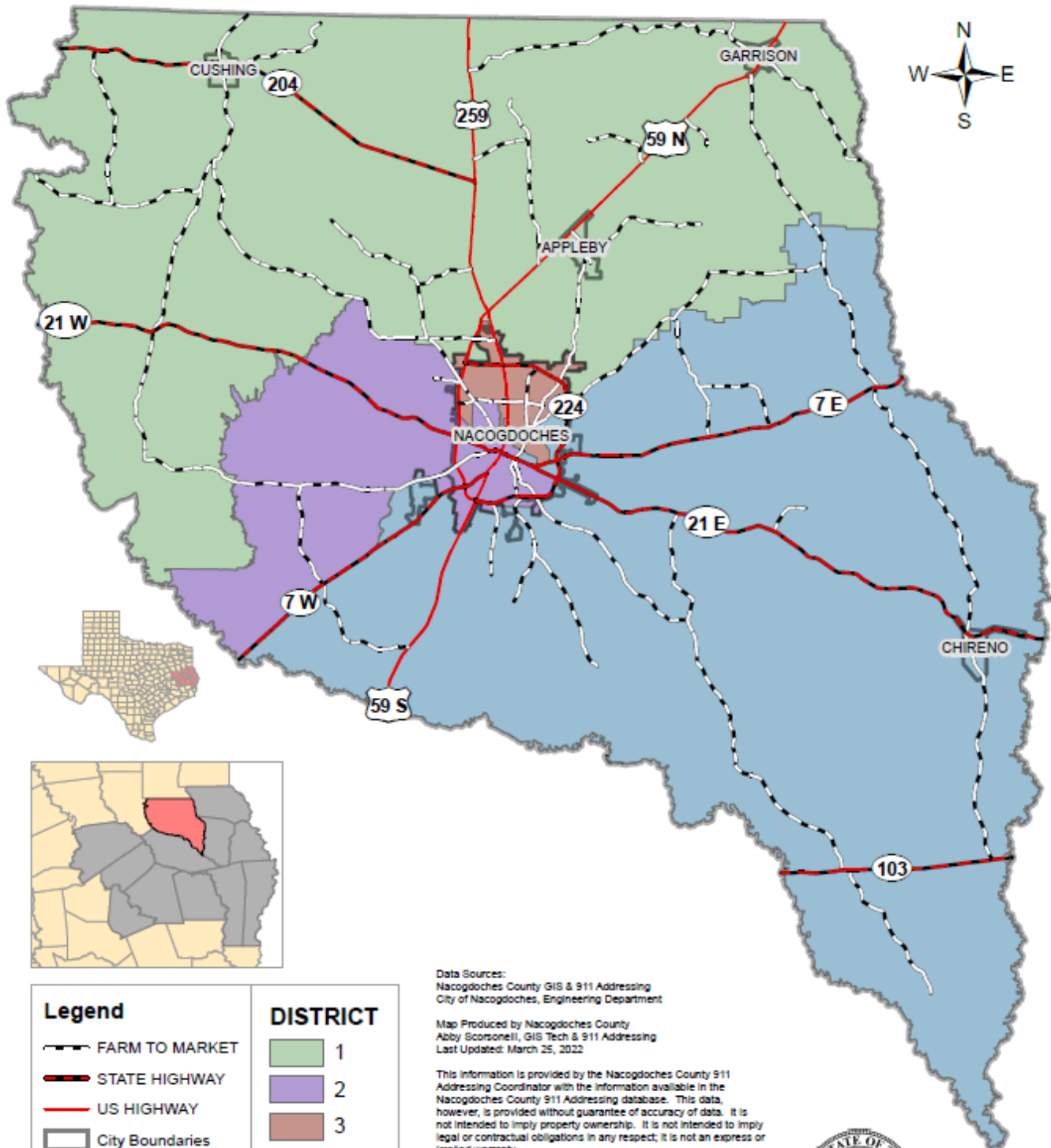
# Nacogdoches County, Texas Organization



Last Updated: September 1, 2022

Auditor/Mary/Files/Org chart.pub

# County Commissioner Precincts Nacogdoches County, Texas



## Legend

- FARM TO MARKET
- STATE HIGHWAY
- US HIGHWAY
- City Boundaries
- County Boundary

## DISTRICT

- 1
- 2
- 3
- 4

0 1 2 4 6 8 10  
Miles

Data Sources:  
Nacogdoches County GIS & 911 Addressing  
City of Nacogdoches, Engineering Department

Map Produced by Nacogdoches County  
Abby Scorsone, GIS Tech & 911 Addressing  
Last Updated: March 25, 2022

This information is provided by the Nacogdoches County 911 Addressing Coordinator with the information available in the Nacogdoches County 911 Addressing database. This data, however, is provided without guarantee of accuracy of data. It is not intended to imply property ownership. It is not intended to imply legal or contractual obligations in any respect; it is not an express or implied warranty.

For comments or questions please contact:  
911 ADDRESSING  
203 W MAIN ST STE 105  
NACOGDOCHES TX 75961  
(936) 560-0658



## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

To the Honorable Greg Sowell, County Judge  
and Members of the Commissioners Court  
Nacogdoches County, Texas

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nacogdoches County, Texas (the "County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Honorable Greg Sowell, County Judge  
and Members of the Commissioners Court

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

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

To the Honorable Greg Sowell, County Judge  
and Members of the Commissioners Court

### ***Supplementary Information***

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

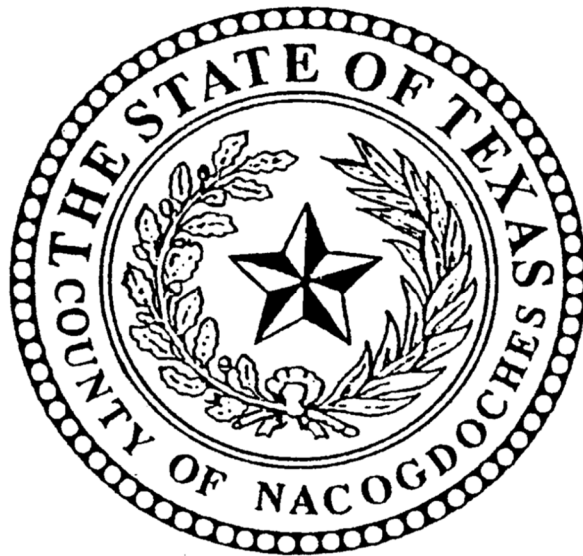
### ***Other Information***

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

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

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas  
March 31, 2023





## **NACOGDOCHES COUNTY, TEXAS**

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

The *Management's Discussion and Analysis* of the County of Nacogdoches' Annual Comprehensive Financial Report (ACFR) presents a discussion and analysis of the County's financial performance during the fiscal year that ended September 30, 2022. It should be read in conjunction with the transmittal letter located at the front of this ACFR and the county's financial statements, which follow this part of the ACFR.

#### **Financial Highlights**

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$56.7 million (net position). Of this amount, \$11.8 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$2.9 million which is mainly attributed to its investment in capital assets in relation to debt used to acquire those assets that is still outstanding. While the County's investment in capital assets has remained steady, the debt outstanding to acquire those assets has decreased.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$19.0 million, an increase of \$0.8 million from the prior year fund balance.
- At the end of the current fiscal year, the General Fund had approximately \$7.2 million in fund balance of which \$6.9 million is available for spending at the government's discretion (unassigned general fund balance). This fund balance amounts to 37% of total general fund expenditures.
- The County's total bonded debt decreased by approximately \$0.8 million during the current fiscal year. The decrease was the result of debt payments during the year.

#### **Overview of the Financial Statements**

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

#### ***Government-wide financial statements***

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements present functions of the County that are principally supported by taxes (governmental activities). The governmental activities of the County include general government, judicial and law enforcement, highway and streets, health and welfare, parks and recreation, and interest on long-term debt. The government-wide financial statements can be found on pages 19 through 20 of this report.

**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

***Fund financial statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County are categorized as governmental funds or fiduciary funds.

***Governmental funds***

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

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

The County maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, American Rescue Plan Fund, Permanent Improvement Fund, and the Road and Bridge Fund, all of which are considered to be major funds. Data from the other non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the annual comprehensive financial report.

The basic governmental fund financial statements can be found on pages 21 through 24 of this report.

***Fiduciary funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 25 through 26 of this report.

***Notes to the financial statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 27 of this report.

**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

*Other information*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. The County adopts an annual appropriated budget for its general, debt service, road and bridge and certain special revenue funds. Budgetary comparison statements have been provided for the general fund, American Rescue Plan fund, permanent improvement fund, and the road and bridge fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 51 through 61 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources, exceeded liabilities and deferred inflows of resources by \$56.7 million at the close of the most recent fiscal year.

By far, the largest portion of the County's net position (\$40.7 million or 72%) consists of its investment in capital assets (e.g., land, buildings, vehicles, road equipment, office furniture and equipment, infrastructure, and construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

<b>Nacogdoches County's Net Position</b>		
	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
Current and other assets	\$ 38,129,293	\$ 28,025,511
Capital assets, net	42,580,733	42,226,207
<b>Total Assets</b>	<b>80,710,026</b>	<b>70,251,718</b>
<b>Deferred Outflows of Resources</b>		
Deferred charge on refunding	82,649	129,880
Deferred pension items	2,584,210	3,855,696
<b>Total Deferred Outflows of Resources</b>	<b>2,666,859</b>	<b>3,985,576</b>
<b>Liabilities</b>		
Other liabilities	14,460,306	8,798,838
Long-term liabilities	3,796,144	9,547,886
<b>Total Liabilities</b>	<b>18,256,450</b>	<b>18,346,724</b>
<b>Deferred Inflows of Resources</b>		
Deferred pension items	8,409,599	2,075,176
<b>Total Deferred Inflows of Resources</b>	<b>8,409,599</b>	<b>2,075,176</b>
<b>Net Position:</b>		
Net Investment in capital assets	40,718,861	42,974,765
Restricted	4,176,436	4,814,703
Unrestricted	11,815,539	6,025,926
<b>Total Net Position</b>	<b>\$ 56,710,836</b>	<b>\$ 53,815,394</b>

**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

A portion of the County's net position, \$4.2 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$11.8 million, may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the County's fund designation and fiscal policies.

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$56.7 million, which is an increase of \$2.9 million from the prior year's net position amount of \$53.8 million. Long-term liabilities overall decreased due to payments of bonds and finance leases. A change in pension assets/liabilities of \$8.66 million is a result of Texas County and District Retirement System actuarial valuation. From the Statement of Activities, the increase is primarily related to increases in charges for services of \$1.5 million, increases in property tax revenues of \$0.8 million, and increases in sales and uses taxes by \$0.1 million compared to the prior year.

Governmental activities change in Net Position for the County was a \$2.9 million increase. The key elements of this increase are as follows:

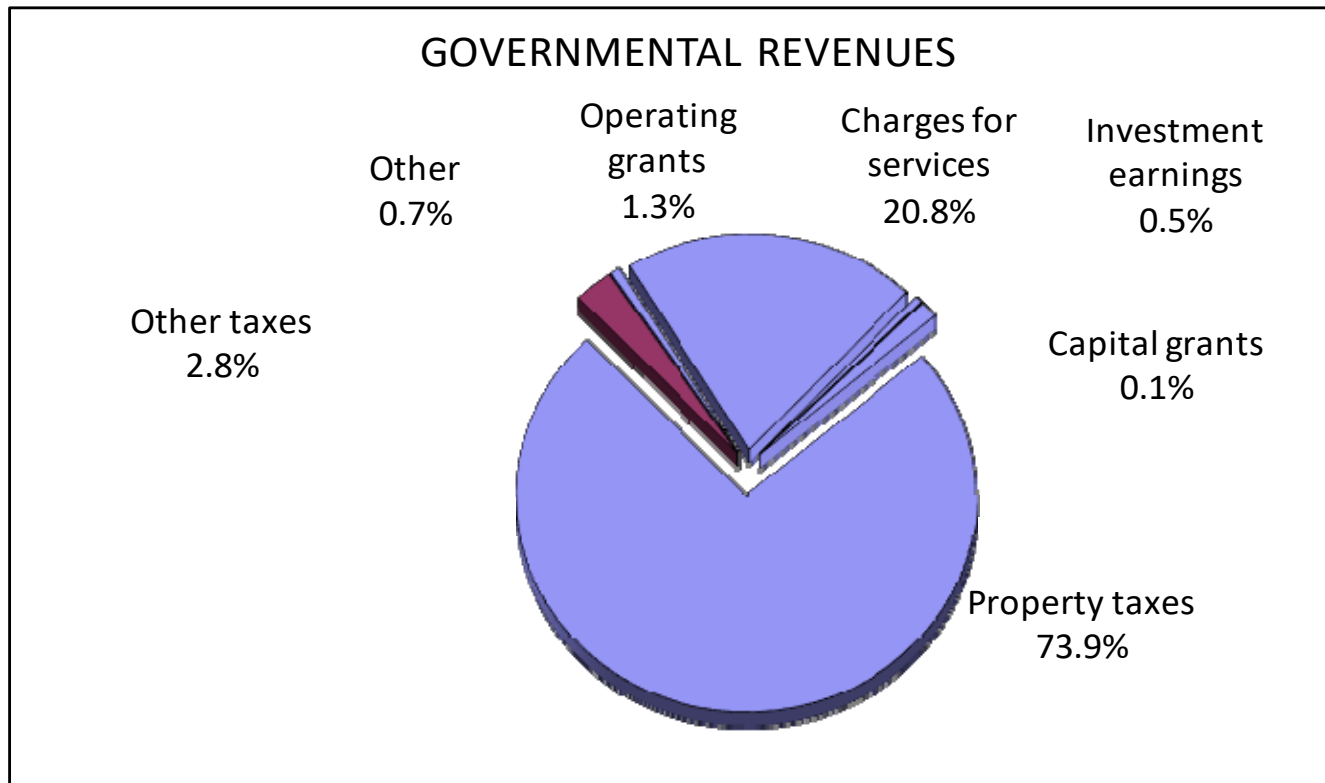
- Revenues from property taxes increased by \$0.8 million due to the value of new properties added to the tax roll, and the adopted property tax rate was slightly higher than the no-new-revenue tax rate to fund county-wide budgeted pay increases. Revenues from charges for services increased by \$1.5 million due to road damage reimbursements, increase in fees and fines from judicial and law enforcement, and revenues from county fair. Sales and use taxes increased by \$0.1 million due to improvement in economic activity compared to prior year.
- The combination of changes contributed to the increase in net position.

**Nacogdoches County's Changes in Net Position**

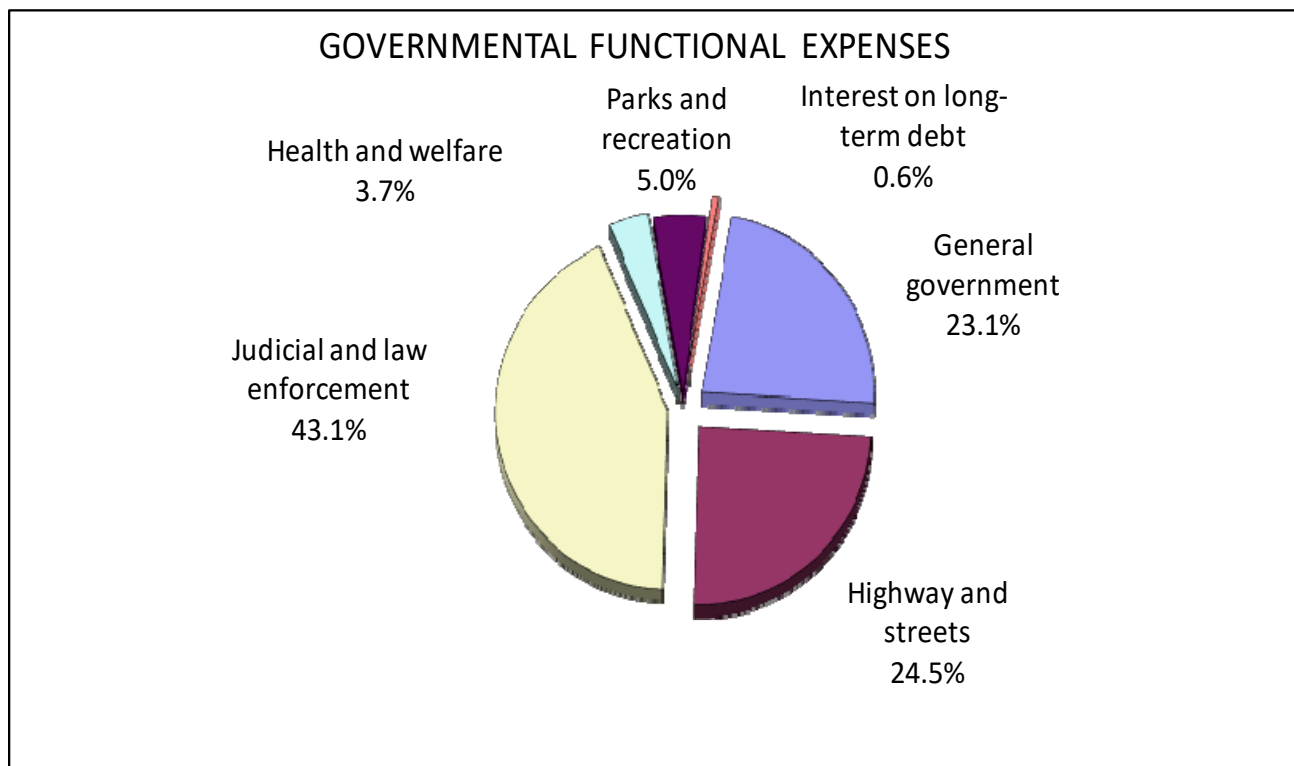
	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 5,879,023	\$ 4,331,656
Operating grants and contributions	358,308	1,838,111
Capital grants and contributions	18,387	141,305
General revenues:		
Property taxes	20,875,933	20,105,344
Sales and use taxes	777,666	671,837
Earnings on investments	152,153	139,048
Miscellaneous	195,600	68,168
<b>Total Revenues</b>	<b>28,257,070</b>	<b>27,295,469</b>
<b>Expenses</b>		
General government	5,867,967	5,717,168
Highway and streets	6,222,515	4,195,351
Judicial and law enforcement	10,921,585	11,169,367
Health and welfare	932,459	2,124,343
Parks and recreation	1,269,706	1,056,515
Interest on long-term debt	147,396	181,225
<b>Total Expenses</b>	<b>25,361,628</b>	<b>24,443,969</b>
Change in Net Position	2,895,442	2,851,500
<b>Net Position, Beginning</b>	<b>53,815,394</b>	<b>50,963,894</b>
<b>Net Position, Ending</b>	<b>\$ 56,710,836</b>	<b>\$ 53,815,394</b>

**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

Governmental activities revenue for fiscal year 2022 are graphically displayed as follows:



Governmental activities functional expenses were as follows:



## **NACOGDOCHES COUNTY, TEXAS**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

#### **Financial Analysis of the County's Funds**

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

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

The County's governmental funds reflect a combined fund balance of \$19.0 million an increase of \$0.8 million compared with the prior year fund balance of \$18.3 million. Of the \$19.0 million fund balance, \$6.9 million is unassigned and available for day-to-day operations of the County. The total assigned fund balance is \$6.8 from permanent improvement fund set aside for future long-term projects and from exposition center fund. The remaining restricted fund balances is approximately \$4.9 million mainly for capital projects and specific purposes of the special revenue funds.

The General Fund Balance decreased by \$2.0 million with an ending fund balance of \$7.2 million. Fortunately, due to COVID-19, the fiscal year 2021 ending fund balance was higher than fund balance policy. Commissioners' Court budgeted a \$2.7 million transfer to draw down that fund balance to the Permanent Improvement Fund for a fast approaching capital project - jail construction. General Fund expenditures increased by \$2.1 million from prior year primarily due to budgeted pay increases for public safety, administration of justice and general government. Other increases were inmate housing costs and fringe benefit rate increases.

The Road and Bridge Fund Balance decreased by \$0.9 million compared to prior year with an ending fund balance of \$0.6 million. Total Road and Bridge expenditures increased due to budgeted pay increases and budgeted purchases of two heavy duty trucks, two motor graders, a trailer & backhoe. Commissioners' Court budgeted to draw down prior year fund balance with these purchases.

The Permanent Improvement Fund Balance increased by \$3.4 million compared to prior year with an ending fund balance of \$7.5 million. The increase was due to transfers from General Fund for long-term capital projects such as jail construction, courthouse chiller and a roof and air conditions for the Law Enforcement Center.

The American Rescue Plan (ARPA) fund has an ending fund balance of \$54 thousand. Since intergovernmental revenues offset expenditures, fund balance is from earnings on investments and checking account interest earned.

#### **General Fund Budgetary Highlights**

The County made revisions to the original appropriations approved by the Commissioners' Court. These changes resulted in an increase from the original budget by \$705,846. Although the amended budgeted expenditures totaled \$19,880,652, actual expenditures totaled \$18,622,640, a \$1,258,012 positive variance. This is a result of all departments not spending their total appropriations, several open full-time positions, and remaining budgets for building maintenance projects in the jail and environmental services departments.

Total revenue was higher than the final budget by \$0.2 million. This is primarily due to charges, fees and fines collections related to courts hearing cases and scheduling jury trials at full capacity in an effort to clear backlogged cases and to reduce overcrowding in the county jail – all due to the COVID-19 pandemic.

Overall for the General Fund, since actual revenues exceeded the budget and actual expenditures were below budget as outlined above, this resulted in an ending fund balance that is higher than the fund balance policy.

**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Capital Assets and Debt Administration**

**Capital Assets** - At the end of fiscal year 2022, the County's governmental activities had invested \$42.6 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, improvements (other than buildings), and infrastructure, as reflected in the following schedule. The capital acquisitions were approximately \$3.3 million, offset by \$2.6 million in depreciation expense and \$1.9 million in disposals for a net increase in Capital Assets of \$0.4 million over the previous fiscal year.

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Non-Depreciable Assets</b>		
Land and intangibles	\$ 2,353,904	\$ 2,353,904
Construction in progress	883,501	73,661
<b>Other Capital Assets, Net</b>		
Land Improvements	2,588,642	2,657,700
Buildings and improvements	12,932,533	13,730,892
Infrastructure	17,945,120	18,355,509
Machinery and equipment	5,877,032	5,054,541
<b>Total Capital Assets</b>	<b>\$ 42,580,732</b>	<b>\$ 42,226,207</b>

Major capital events occurring during the current year included the following:

- Disposal of vehicles and equipment with total historical cost of \$1.9 million.
- Construction in progress related to the Radio Communication System in the amount of \$0.8 million.

**Long-Term Debt** - At the end of the current fiscal year, the County had total debt outstanding of \$3.3 million. This is a decrease of \$0.8 million from the prior year due to principal payments made during the year of \$0.8 million.

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Certificates of Obligation	\$ 1,195,000	\$ 1,465,000
Refunding Bonds	1,070,000	1,580,000
Finance Leases	1,008,112	1,043,264
<b>Total</b>	<b>\$ 3,273,112</b>	<b>\$ 4,088,264</b>

Additional information on capital assets and long-term debt is available in Notes 6 and 7, respectively, to the financial statements.

The County has an outstanding bond rating of "A+" with Standard and Poor's (S&P). Most recently, the County applied to S&P and received the "A+" bond rating in 2012 for the \$5,160,000 General Obligation Refunding Bonds, Series 2012 financing. The County will maintain the S&P bond rating until the Series 2012 financing is paid in full which is during FY 2024.

## **NACOGDOCHES COUNTY, TEXAS**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

#### **Economic Factors and Outlook**

- According to the Texas Workforce Commission's Labor Market and Career Information website, the unemployment rate for Nacogdoches County was 4.1% as of September 2022 compared to a Texas statewide unemployment rate of 3.7%. A year ago, Nacogdoches County's unemployment rate was 4.9% and the Texas statewide unemployment rate was 5.1%. The national unemployment rate as of September 2022 and 2021 was 3.3% and 4.6% respectively.
- AdvisorSmith Cost of Living Index (<https://advisorsmith.com/data/coli>) includes the City of Nacogdoches – 89.6. The cost of living indices are based on a US average of 100. Nearby cities include: Lufkin, TX 88.2, Tyler, TX 92.8, Longview, TX 88.5, Monroe, LA 86.5, Jackson, MS 87.4, Huntsville, TX 91.2, College Station, TX 92.3, Austin, TX 106.6, Houston, TX 95.8, Dallas, TX 98.5, and San Antonio, TX 92.7.
- The Texas Education Agency reported 10,352 students attending public schools in Nacogdoches County as of October, 2022. Five years prior (2017), the total was 10,959.
- On September 22, 2022, Stephen F. Austin State University announced a 5% drop in the Fall 2022 enrollment with 11,327 students. Fall 2021 enrollment was 11,946. The University Marketing Communications Office explained in a press release that the decrease correlates with a national downward trend in higher education enrollment as universities continue to struggle from the fallout of the COVID-19 pandemic. The number of college students in the area affects the level of business activity in the county. As mentioned before, as SFA is expected to join the UT System, enrollment is expected to grow and increase business activity in the area.
- Nacogdoches County continues to monitor revenue from sources other than property taxes. Traffic cases are a source of revenue from court costs and fines. Traffic cases across the state have decreased 38% from its peak in 2006. These cases are at the lowest level in more than 30 years according to the 2018 Annual Statistical Report for the Texas Judiciary released by the Texas Office of Court Administration. In the past, The Texas Department of Public Safety focused on warnings and shifted officers to the Texas border to work. As of September 12, 2017, KXAN News in Austin, Texas reported that the Texas Department of Public Safety is no longer rotating troopers to the Texas border. However, in a Border Security Brief dated May 2021 on the Department's website, DPS's strategic intent includes direct assistance to U.S. Customs and Border Protection to deter, detect and interdict smuggling along the Texas/Mexico border and working with local and federal partners to target transnational criminal activity including drug trafficking, labor trafficking, and money laundering. The Department's work at the border is expected to continue to decrease the number of local traffic cases. Overall, with less federal funds available for traffic programs and higher speed limits in Texas, the number of traffic cases is expected to remain low. The decreasing traffic cases are part of a statewide trend of shifting caseloads in Texas Courts. Across all Courts, the economy impacts defendants' ability to pay fines assessed. Furthermore, Courts have observed significant recidivism among indigent mentally ill defendants. As defendants await trial for current cases, payment is not likely to be collected on prior cases. And, Texas House Bill 351 passed June 15, 2017 and became effective September 1, 2017. The bill amended the Texas Code of Criminal Procedure 42.15 and requires the Court to inquire whether the defendant does or does not have sufficient resources to pay fines, the Court determines whether the fines should be, among other options, dismissed (and not paid) via an Affidavit of Indigency. In the past, an inquiry by the Court was not required. And finally, with the onset of COVID-19 during March 2020, Texas' Office of Court Administration prohibited jury trials through April 2021 which constricted the county's ability to assess and collect court costs and fines. Those restrictions were lifted with a transition period through the Fall of 2021. Since October 2021, and ongoing, Courts are scheduling jury trials at full capacity in an effort to clear backlogged cases and to reduce overcrowding in the county jail – all due to the COVID-19 pandemic. The county will continue to monitor these trends.
- The county continues to monitor the impact of Senate Bill 346 passed during the 86th Legislative session on June 15, 2019. SB 346 consolidated criminal court costs into a state and local criminal court cost to remedy constitutional issues with assessments and to simplify the assessment of these costs. The Office of Court Administration indicated that the new criminal court cost structure should not have a negative impact on these revenues to the County. Changes were effective September 1, 2019 and January 1, 2020. Furthermore, Senate Bill 41 passed during the 87th



**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

Legislative session with changes effective January 1, 2022. SB 41 primarily consolidated various civil fees and removed and repealed various court fees and costs. Considering the initial court restrictions related to COVID-19 and now the unprecedented high level of court activity to clear backlogged cases and to reduce jail overcrowding, again, due to COVID-19, the impact of SB 346 & SB 41 is still being monitored.

The County Commissioners set fiscal policy, establish service priorities, and allocate resources through the budget. While preparing the FY 2023 budget, the County Commissioners and management considered the following:

- Financing alternatives for law enforcement vehicles and Road and Bridge equipment in an effort to provide service and conserve cash.
- In a continuing effort to meet standards set by the Texas Jail Commission and reduce liability, Court maintained additional funding for jail building maintenance in the FY 2023 budget which was established in the FY 2020 budget. Also for FY 2023, Court appropriated \$47,000 for one-time jail building equipment & maintenance projects.
- The FY 2021 audited fund balance for the General Fund was presented to Commissioners' Court during April 2022, two months before work on the FY 2023 budget began. Audited fund balance was \$4.5 million higher than originally projected in the adopted FY 2021 budget.
  - FY 2020 audited fund balance (FY 2021 beginning fund balance) was higher than projected. Actual expenditures were only 91% of budgeted expenditures. Actual expenditures are traditionally 93%-94% of budgeted expenditures. Due to COVID-19 and the possible economic impacts on our community, open positions were not filled, capital projects were delayed and all county officials and staff operated conservatively. This resulted in adding \$1.7 million to fund balance.
  - For FY 2021, the budgeted collection rate for current property taxes was set at 96% due to COVID-19. This rate is traditionally set at 98%. Fortunately, property tax payments flowed in like normal, and all lines of property tax revenue exceeded budget by \$400 thousand.
  - For FY 2021, the General Fund revenue budget for county offices' Charges for services and court Fees and Fines was reduced by 50%, also due to COVID-19. Fortunately, payments for charges, fees and fines exceeded budget by \$655 thousand.
  - And again, just like during FY 2020 with the unknown financial climate of COVID-19, actual expenditures were only 91% of budgeted expenditures. This added \$1.6 million to fund balance.
- Court also considered the current year (FY 2022) estimated fund balance during the FY 2023 budget process. Fund balance estimates as of 09/30/22 prepared during June 2022 indicated a fund balance higher than policy. The following budget adjustments were made in the FY 2022 budget to restore budgets that were decreased in the prior year due to COVID-19.
  - The budgeted collection rate for current property taxes was set at the traditional rate of 98%.
  - The General Fund revenue budget for county offices' Charges for services and court Fees and Fines was increased to 100% of traditional amounts, up from 50%.
  - Long-term capital project budgets were restored in the FY 2022 budget including a new chiller for the courthouse, a roof for the District Probation building and other county building improvements.

Fortunately, as of June 2022, FY 2022 general fund revenue was projected to exceed the budget by \$390 thousand. Also, with General Fund FY 2022 expenditures projected at 93% of the budget (based on history), estimated expenditures were \$1.4 million below budget. The estimated ending fund balance for FY 2022 was \$7.4 million. Presented with this positive information (considering COVID-19), for the FY 2023 budget, Court budgeted to draw down the projected \$7.4 million estimated beginning fund balance to \$5 million – or 25% of budgeted expenditures.

## **NACOGDOCHES COUNTY, TEXAS**

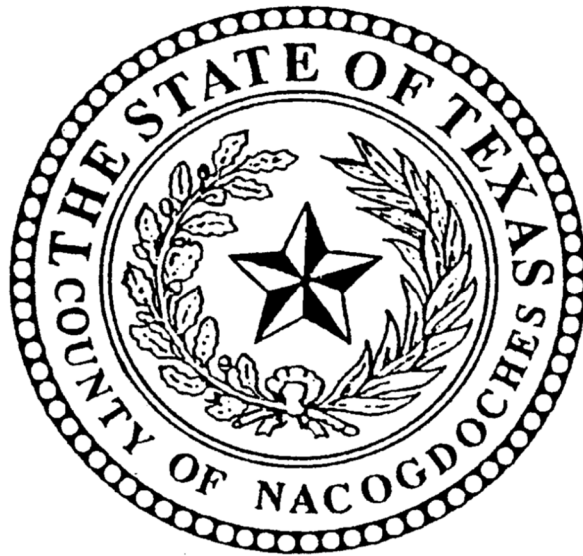
### ***MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)***

- The budgeted draw on fund balance (amount from fund balance to be utilized to offset current general fund expenditures and transfers-out) is \$2.3 million. The draw down is mostly appropriated to transfers-out to a capital project fund for jail construction, a necessary and fast-approaching project.
- The estimated 09/30/2023 ending fund balance in the adopted budget is \$5 million which is 25% of current budgeted expenditures. Nacogdoches County's fund balance policy is to maintain 18%-25% of current budgeted expenditures for unanticipated needs.

#### **Requests for Information**

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the County's finances. If you have questions about this report or need any additional information, contact the Nacogdoches County Auditor, at 101 West Main Street; Suite 140, Nacogdoches, Texas 75961.

## **BASIC FINANCIAL STATEMENTS**



**NACOGDOCHES COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<b>Primary Government</b>
	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 32,797,523
Receivables (Net of Allowance for Uncollectibles)	1,315,051
Prepaid items	409,820
Inventory	2,513
Net pension asset	3,604,386
Capital assets, not being depreciated	3,237,405
Capital assets, net of accumulated depreciation	39,343,328
<b>Total Assets</b>	<b>80,710,026</b>
<b>Deferred Outflows of Resources</b>	
Deferred charge on refunding	82,649
Deferred pension items	2,584,210
<b>Total Deferred Outflows of Resources</b>	<b>2,666,859</b>
<b>Liabilities</b>	
Accounts payable and accrued expenses	950,682
Accrued payroll	516,353
Accrued interest payable	67,077
Unearned revenues	12,876,451
Due to other governments	49,743
Long-term liabilities due within one-year	1,040,362
Compensated absences due within one-year	161,992
Compensated absences due in more than one-year	323,983
Long-term liabilities due in more than one-year	2,269,807
<b>Total Liabilities</b>	<b>18,256,450</b>
<b>Deferred Inflows of Resources</b>	
Deferred pension items	8,409,599
<b>Total Deferred Inflows of Resources</b>	<b>8,409,599</b>
<b>Net Position</b>	
Net investment in capital assets	40,718,861
Restricted for:	
Debt Service	343,263
Records management	1,052,638
Road and bridge	623,915
Judicial and law enforcement	1,341,934
Capital Projects and other projects	814,686
Unrestricted	11,815,539
<b>Total Net Position</b>	<b>\$ 56,710,836</b>

**NACOGDOCHES COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

					Net (Expense) Revenue and Change in Net Position
		Program Revenues			Primary Government
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>Primary Government</b>					
<b>Governmental Activities:</b>					
General government	\$ 5,867,967	\$ 613,713	\$ 28,669	\$ -	\$ (5,225,585)
Highway and streets	6,222,515	1,756,049	-	18,387	(4,448,079)
Judicial and law enforcement	10,921,585	2,783,794	202,198	-	(7,935,593)
Health and welfare	932,459	-	127,441	-	(805,018)
Parks and recreation	1,269,706	725,467	-	-	(544,239)
Interest	147,396	-	-	-	(147,396)
<b>Total Primary Government</b>	<b>\$ 25,361,628</b>	<b>\$ 5,879,023</b>	<b>\$ 358,308</b>	<b>\$ 18,387</b>	<b>\$ (19,105,910)</b>
<b>General revenues:</b>					
Property taxes, penalties, and interest					20,875,933
Unrestricted earnings on investments					152,153
Sales and use taxes					777,666
Miscellaneous					195,600
<b>Total General Revenues</b>					<b>22,001,352</b>
Changes in Net Position					2,895,442
<b>Net Position, Beginning</b>					<b>53,815,394</b>
<b>Net Position, Ending</b>					<b>\$ 56,710,836</b>

# NACOGDOCHES COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

September 30, 2022

	General Fund	American Rescue Plan ARPA	Road and Bridge	Permanent Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 96,046	\$ 7,592,126	\$ 92,271	\$ 4,147,537	\$ 1,015,817	\$ 12,943,797
Investments	8,089,247	5,004,379	682,143	3,387,413	2,690,544	19,853,726
Receivables (net of allowance for uncollectibles)	986,629	-	224,167	-	104,255	1,315,051
Due from other funds	5,692	-	-	-	-	5,692
Inventory	-	-	-	-	2,513	2,513
Prepaid items	323,963	-	16,034	-	69,823	409,820
<b>Total Assets</b>	<u>\$ 9,501,577</u>	<u>\$ 12,596,505</u>	<u>\$ 1,014,615</u>	<u>\$ 7,534,950</u>	<u>\$ 3,882,952</u>	<u>\$ 34,530,599</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 627,104	\$ 871	\$ 170,522	\$ 3,551	\$ 151,534	\$ 953,582
Accrued expenditures	150	-	-	-	-	150
Accrued payroll	427,589	3,662	62,705	-	22,397	516,353
Due to other funds	-	-	-	-	5,692	5,692
Due to other governments	46,693	-	-	-	-	46,693
Unearned revenues	299,931	12,537,672	-	-	38,848	12,876,451
<b>Total Liabilities</b>	<u>1,401,467</u>	<u>12,542,205</u>	<u>233,227</u>	<u>3,551</u>	<u>218,471</u>	<u>14,398,921</u>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	878,514	-	157,473	-	48,183	1,084,170
<b>Total Deferred Inflows of Resources</b>	<u>878,514</u>	<u>-</u>	<u>157,473</u>	<u>-</u>	<u>48,183</u>	<u>1,084,170</u>
<b>Fund Balances:</b>						
<b>Nonspendable:</b>						
Inventories and prepaids	323,963	-	16,034	-	72,336	412,333
<b>Restricted:</b>						
Debt service	-	-	-	-	363,721	363,721
Capital projects	-	-	-	729,694	635,954	1,365,648
Grants	-	54,300	-	-	18,776	73,076
Records	-	-	-	-	1,115,709	1,115,709
Public safety	-	-	-	-	43,707	43,707
Judicial	-	-	-	-	1,279,519	1,279,519
Road and bridge	-	-	607,881	-	-	607,881
Other	-	-	-	-	61,576	61,576
<b>Assigned:</b>						
Capital projects	-	-	-	6,801,705	-	6,801,705
Exposition Center	-	-	-	-	25,000	25,000
Unassigned	6,897,633	-	-	-	-	6,897,633
<b>Total Fund Balances</b>	<u>7,221,596</u>	<u>54,300</u>	<u>623,915</u>	<u>7,531,399</u>	<u>3,616,298</u>	<u>19,047,508</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 9,501,577</u>	<u>\$ 12,596,505</u>	<u>\$ 1,014,615</u>	<u>\$ 7,534,950</u>	<u>\$ 3,882,952</u>	<u>\$ 34,530,599</u>

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

Total fund balance, governmental funds	\$	19,047,508
--	----	------------

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	42,580,733
---	------------

Unavailable property tax revenues in the governmental fund statements are recognized as revenue in the government wide statements.	1,084,170
--	-----------

Deferred outflows related to pension activities	2,584,210
---	-----------

Net pension asset	3,604,386
-------------------	-----------

Some liabilities and deferred inflows of resources are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.

Certificates of obligation	(1,195,000)
Premium on bonds	(37,057)
Refunding bond	(1,070,000)
Loss on refunding	82,649
Finance lease payable	(1,008,112)
Compensated absences	(485,975)
Deferred inflows related to pension activities	(8,409,599)
Accrued interest payable	(67,077)

<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b>56,710,836</b>
--	-----------	-------------------



**NACOGDOCHES COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
*For the Year Ended September 30, 2022*

	General Fund	American Rescue Plan ARPA	Road and Bridge	Permanent Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Taxes	\$ 16,692,063	\$ -	\$ 3,187,760	\$ -	\$ 939,619	\$ 20,819,442
Charges for services	891,627	-	827,584	-	-	1,719,211
Fees and fines	1,119,356	-	217,938	-	1,477,614	2,814,908
Intergovernmental	1,050,027	127,441	13,104	-	251,571	1,442,143
Earnings on investments	80,186	37,767	5,683	-	12,726	136,362
Miscellaneous	629,821	-	15,151	15,710	641,365	1,302,047
<b>Total Revenues</b>	<b>20,463,080</b>	<b>165,208</b>	<b>4,267,220</b>	<b>15,710</b>	<b>3,322,895</b>	<b>28,234,113</b>
<b>Expenditures</b>						
<b>Current:</b>						
General government	5,545,930	81,524	-	-	292,849	5,920,303
Administration of justice	3,872,402	-	-	-	366,657	4,239,059
Public safety	8,562,866	-	-	-	-	8,562,866
Highway and streets	-	-	5,140,512	-	763,960	5,904,472
Health and Welfare	209,211	45,916	-	-	10,488	265,615
Parks and recreation	-	-	-	-	939,543	939,543
<b>Capital Outlay</b>	<b>240,965</b>	<b>-</b>	<b>-</b>	<b>729,694</b>	<b>-</b>	<b>970,659</b>
<b>Debt Service:</b>						
Principal	184,885	-	91,232	-	780,000	1,056,117
Interest and fiscal charges	6,381	-	30,768	-	92,512	129,661
<b>Total Expenditures</b>	<b>18,622,640</b>	<b>127,440</b>	<b>5,262,512</b>	<b>729,694</b>	<b>3,246,009</b>	<b>27,988,295</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<b>1,840,440</b>	<b>37,768</b>	<b>(995,292)</b>	<b>(713,984)</b>	<b>76,886</b>	<b>245,818</b>
<b>Other Financing Sources (Uses)</b>						
Sale of capital assets	218,592	-	67,738	-	-	286,330
Transfers in	-	-	-	4,091,046	231,158	4,322,204
Transfers out	(4,322,204)	-	-	-	-	(4,322,204)
Issuance of finance leases	240,965	-	-	-	-	240,965
<b>Total Other Financing Sources (Uses)</b>	<b>(3,862,647)</b>	<b>-</b>	<b>67,738</b>	<b>4,091,046</b>	<b>231,158</b>	<b>527,295</b>
Net change in fund balances	(2,022,207)	37,768	(927,554)	3,377,062	308,044	773,113
<b>Fund Balances - Beginning</b>	<b>9,243,803</b>	<b>16,532</b>	<b>1,551,469</b>	<b>4,154,337</b>	<b>3,308,254</b>	<b>18,274,395</b>
<b>Fund Balances - Ending</b>	<b>\$ 7,221,596</b>	<b>\$ 54,300</b>	<b>\$ 623,915</b>	<b>\$ 7,531,399</b>	<b>\$ 3,616,298</b>	<b>\$ 19,047,508</b>

**NACOGDOCHES COUNTY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES (GOVERNMENTAL FUNDS) TO THE STATEMENT OF ACTIVITIES**  
***For the Year Ended September 30, 2022***

Net change in fund balances - total governmental funds: \$ 773,113

Adjustments for the Statement of Activities:

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. This is the amount by which capital outlay of (\$3.29 million) was capitalized on the entity wide statement and the depreciation expense (\$2.63 million) that was expensed in the current period. 3,291,004  
(2,631,796)

The statement of activities reports a loss arising from disposal of capital assets as the difference between the proceeds from disposal and the net book value of the assets. (304,681)  
The governmental funds report only the proceeds from disposal. This amount represents the net book value of capital assets disposed during the year.

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. 56,490

Proceeds from finance lease are sources of funding for Governmental Funds to acquire assets, but is not included in government wide statement of activities. (240,965)

Repayment of bond principal is an expenditure in the governmental fund, but the repayment of principal reduces long-term liabilities in the Statement of Net Position. 780,000

Repayment of finance lease principal is an expenditure in the governmental fund, but the repayment of principal reduces finance lease liabilities in the Statement of Net Position. 276,117

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in governmental funds. This adjustment reflects the net change in:

Accrued interest payable 8,324  
Amortization of deferred charges including premiums and discounts on issuance of bonds 21,173  
Compensated absences (139,146)  
Amortization of refunding loss (47,231)  
Net pension assets/liabilities and associated deferred outflows of resources 1,053,040

**Change in net position of governmental activities \$ 2,895,442**

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

	<u><b>Custodial Funds</b></u>
<b>Assets</b>	
Cash and cash equivalents	\$ 6,000,029
<b>Total Assets</b>	<u>\$ 6,000,029</u>
<b>Liabilities</b>	
Accounts Payable	\$ 704,292
Held for others	659
Interest Payable	7,319
<b>Total Liabilities</b>	<u>712,270</u>
<b>Net Position</b>	
Individuals, organizations, and other governments	5,287,759
<b>Total Net Position</b>	<u>\$ 5,287,759</u>

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

	<u><b>Custodial Funds</b></u>
<b>Additions</b>	
Collections for the state	\$ 16,187,857
Held for others	5,326,730
Tax collections for other governments	462,623
<b>Total Additions</b>	<u>21,977,210</u>
<b>Deductions</b>	
Payments to the state	16,310,848
Payments to individuals	4,776,130
Payments to other governments	494,842
<b>Total Deductions</b>	<u>21,581,820</u>
Net increase in fiduciary net position	395,390
<b>Net Position - Beginning</b>	4,892,369
<b>Net Position - Ending</b>	<u><u>\$ 5,287,759</u></u>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**

**Note 1 - Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

Nacogdoches County, Texas ("County") is an independent governmental entity created under the laws of the State of Texas. The County is governed by an elected Commissioners' Court. The financial statements of the County include all funds and agencies over which the County is considered to be financially accountable.

The County is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the County's financial reporting entity.

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

**B. Government-wide and Fund Accounting**

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous reporting model emphasized fund types (the total of all funds of a particular type), the GASB 34 reporting model focuses on either the County as a whole or on major individual funds (within the fund financial statements). Typically, both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. All primary activities of the County are considered to be governmental type activities; therefore no business type activities are presented within the basic financial statements. In the government-wide Statement of Net Position, governmental activities are presented on a full accrual, economic resource basis, which incorporates long-term assets and receivables, as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general administration, financial administration, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general administration, financial administration, public safety, etc.).

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**B. Government-wide and Fund Accounting (continued)**

The County's fiduciary funds are presented in the fund financial statements by type. Since by definition, these resources are being held in a trustee or fiduciary capacity for the benefit of parties outside the government and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position.

In the fund financial statements, the accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Following is a description of the various funds:

The County reports the following major governmental funds:

**General Fund**

The General Fund is the County's primary operating fund. It is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.

**Road and Bridge Fund**

The Road and Bridge Fund is used to account for the proceeds of specific revenue sources, mostly taxes and fees that are legally restricted to expenditures for street and highway improvements.

**Permanent Improvement Fund**

This fund is used to account for the receipt and disbursement of funds for long-term capital projects.

**American Rescue Plan Act of 2021 - ARPA**

This fund is used to account for the receipt and expenditure of additional funding from the US Department of the Treasury to provide further economic relief to state and local governments. The Coronavirus State and Local Fiscal Recovery Funds are used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) including COVID-related expenditures, government service programs and certain infrastructure projects.

**C. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund-types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The government-wide statements of net position and statements of activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. The County reports custodial funds as the fiduciary funds which are used to account for resources held by the County for others. These funds use the economic resources measurement focus and accrual basis of accounting.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**C. Basis of Accounting (continued)**

The accounts of the Governmental Fund Types (the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Available means collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Substantially all revenues, except property taxes, are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule is that interfund services provided and used within the County are not eliminated in the process of consolidation. Elimination of these services would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes.

**D. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used as an extension of formal budgetary control. Encumbrances outstanding at year-end are reported as assigned or committed fund balances and do not constitute expenditures or liabilities of the current year and are reappropriated in the budget of the subsequent year. Unencumbered appropriations lapse at the end of the year. The County did not have any significant encumbrances at year-end.

**E. Cash and Cash Equivalents**

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

**F. Investments**

The County's investments are comprised of certificates of deposit and money market accounts. Obligations with maturities of one year or less when purchased are reported on the balance sheet at their amortized cost, which approximates fair value. All other investments are reported at fair value. The investments in U.S. Government Securities are generally held to maturity.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**F. Investments (continued)**

The County categorizes fair value measurements of its investments based on the hierarchy established by GASB Statement No. 72, *Fair Value Measurement and Application*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GASB No. 72 focuses on the exit price in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants. GASB establishes a fair value reporting hierarchy to maximize the use of observable inputs when measuring fair value and defines the three levels of inputs: Level 1 – Assets or liabilities for which the identical item is traded on an active exchange, such as publicly traded instruments or futures contracts; Level 2 – Assets and liabilities valued based on observable market data for similar instruments. Fair value is estimated using inputs other than quoted prices included within Level 1 that are observable for assets and liabilities, either directly or indirectly; and Level 3 – Assets or liabilities for which significant valuation assumptions are not readily observable in the market and instruments, which are valued based on the best available data. Fair value is estimated using unobservable inputs that are significant to the fair value of the assets or liabilities. Level 3 assets may include instruments for which the determination of fair value requires significant management judgment or estimation. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy. In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. The County's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

**G. Receivables**

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

**H. Due to and Due From Other Funds**

During the course of operations, transactions occur between individual funds for specified purposes, such as lending/borrowing arrangements or amounts. These receivables and payables are classified as "due from other funds" or "due to other funds."

**I. Interfund Transfers**

The County maintains numerous special revenue and capital project funds to account separately for monies that have been set aside for particular purposes. Often, these monies are initially budgeted in the General Fund during the annual budget process and are then transferred to various funds during the course of the fiscal year. In addition, when these projects are complete, these same funds often transfer residual monies back to the General Fund or some other fund, as determined by where the monies should be returned. These interfund transfers are classified as "transfers in" and "transfers out" within the primary government.

**J. Interest Receivable**

Interest on investments is recorded as revenue in the year the interest is earned and available to pay liabilities of the current period.



**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**K. Capital Assets**

Capital assets used in governmental fund types of the government are recorded as expenditures of the General, Special Revenue and Capital Projects Funds and as assets in the government-wide financial statements to the extent the County's capitalization threshold (currently \$5,000) is met. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at both the fund and government-wide levels. All capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and resulting gain or loss is included in the results of operations.

The County applies monthly depreciation for all assets. Therefore, depreciation is charged to operations for each month that an asset is in service. Depreciation has been provided for plant and equipment using the straight-line method over the estimated useful life for the type of assets as follows:

<b>Assets</b>	<b>Years</b>
Buildings	27.5 - 40, depending on construction
Building improvements	10-20
Infrastructure	10-50
Roads and horizontal infrastructure	10-50
Electrical systems	20
Plumbing systems	20
Central air/heat systems	15
Equipment (non-office)	7-15
Office furnishings	7-10
Office equipment	7-10
Motor vehicles	5
Used vehicles	3
Computer equipment	3-8

**L. Accrued Compensated Absences**

County employees earn 12 days of vacation with pay per year during the first 10 years of employment and 17 days of vacation with pay per year for after more than 10 years of continuous employment. Employees may carry over two weeks of unused vacation leave. Employees may also convert one week of vacation to one week sick leave. Vacation in excess of carryover and conversion shall be forfeited. Upon termination, unused vacation, compensation time, and holidays are paid out to the employee. Unused sick leave, 5 days of funeral leave and jury leave are not paid upon termination.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**M. Fund Balance**

The County follows GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions". The statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- **Non-spendable fund balance** – includes amounts that cannot be spent because they are either not spendable in form (inventory, prepaids, long-term portion of notes receivable) or are legally or contractually required to be maintained intact (e.g., the corpus or principal of a permanent fund). As such, the inventory and prepaid items have been properly classified in the Governmental Funds Balance Sheet as non-spendable fund balance.
- **Restricted fund balance** – includes amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors. The fund balances for debt service, capital projects from bond sales, federal and other grant funds are classified as restricted.
- **Committed fund balance** – includes amounts that can only be used for specific purposes or constrained to specific purposes as approved through a resolution by the Commissioners' Court which is the highest level of decision making authority of the County. Once amounts are reported as committed, the amounts cannot be used for any other purposes unless the Commissioners' Court approves a resolution to remove or change the constraint.
- **Assigned fund balance** – amounts the County intends to use for a specific purpose. Management Intent can be expressed by Commissioners' Court or by the County Judge to whom the authority to assign fund balance has been give through the County's Fund Balance policy approved by the Commissioner's Court.
- **Unassigned fund balance** - includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The General Fund is the only fund that is allowed to have positive amounts reported in this category.

For the purpose of fund balance classification, expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

**N. Restricted/Unrestricted Net Position and Fund Balances**

It is the County's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted/unassigned net position/fund balance are available.

**O. Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items are recorded as expenditures when consumed rather than when purchased.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**P. Reclassifications**

Certain reclassifications to prior year balances have been made to conform to current year presentation. Such reclassifications have had no effect on the excess of revenues over expenditures.

**Q. Estimates**

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

**R. Pension**

The County reports a liability for pension obligations and related deferred outflows/inflows of resources in accordance with generally accepted accounting principles. Changes in the net pension liability /asset from year-to-year will be recognized as pension expense on the statement of activities or reported as deferred outflows/inflows of resources, depending on the type of change. Deferred inflows/outflows of resources are amounts that are not entirely recognized when they occur and are recognized over a period of time.

**S. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government has two items that qualifies for reporting as deferred outflows of resources.

- Deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension reported in the government-wide statement of net position. This deferred outflow results from pension plan contributions made after the measurement date of the net pension liability / asset and the results of differences between expected and actual actuarial experiences. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability / asset in the next fiscal year. The other pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees).

In addition to liabilities, the governmental fund balance sheet and statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items that qualify for equity as deferred inflows of resources.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**S. Deferred Outflows/Inflows of Resources (continued)**

- The governmental funds report unavailable revenues - property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- The deferred inflows of resources is reported on the government-wide statement of net position. The deferred inflows is related to pension and they are results primarily from (1) changes in actuarial assumption; and (2) differences between expected and actual actuarial experiences. These pension related deferred inflows will be amortized over the expected remaining service lives of all employees that are provided with pensions.

**T. Leases**

*Lessee:* The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements for noncancellable leases of buildings, equipment, vehicles, and other machinery. The County recognizes lease liabilities with an initial, individual value of \$1.6 million or more.

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

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

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

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

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

*Lessor:* If the County enters into a noncancellable lease agreements in which the County is a lessor, the County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**T. Leases (continued)**

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

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

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

During fiscal year 2022, no leases met the recognition threshold.

**U. Implementation of New Accounting Standards**

The following GASB pronouncements have been implemented by the County in the current fiscal year:

GASB Statement No. 87 *Leases* was issued in June 2017 and was effective for periods beginning after June 15, 2021. This Statement established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The County has evaluated the effects of this Statement and has determined that it does not impact the financial statements because the leases do not meet the recognition threshold of the County.

GASB Statement No. 101 *Compensated Absences* – This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The County has implemented the Statement as of September 30, 2022.

The following GASB pronouncements have been issued but not yet implemented by the County:

GASB Statement No. 96 *Subscription-Based Information Technology Arrangements* – This statement was issued in May 2020 and provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This statement is effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Implementation of this Statement is planned for fiscal year 2023.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 2 - Deposits (Cash) and Investments**

**A. Authorization for Deposits and Investments**

The County reports all investments at fair value based on quoted market prices at year-end date. The County categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Texas Public Funds Investment Act (PFIA), as prescribed in Chapter 2256 of the Texas Government Code, regulates deposits and investment transactions of the County.

In accordance with applicable statutes, the County has a depository contract with an area bank (depository) providing for interest rates to be earned on deposited funds and for banking charges the County incurs for banking services received. The County may place funds with the depository in interest and non-interest bearing accounts. State law provides that collateral pledged as security for bank deposits must have a market value of not less than the amount of the deposits and must consist of: (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas; and/or (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent. County policy requires the collateralization level to be at least 100% of market value of principal and accrued interest.

Commissioners Court has adopted a written investment policy regarding the investment of its funds as defined by the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The investments of the County are in compliance with this policy. State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt obligations of the United States, and certain repurchase agreements. Investments in security repurchase agreements are authorized when the investment has a defined termination date, is secured by obligations described in the Public Funds Investment Act, is pledged to the County, is deposited with a third party selected and approved by the entity, and is placed through a primary government securities dealer or national bank domiciled in the State of Texas. The County did not invest in repurchase agreements for the year ended September 30, 2022.

The County's cash and investments are classified as: cash and cash equivalents, and investments. Cash and cash equivalents include cash on hand, and deposits with financial institutions. At September 30, 2022, the County's cash deposits of \$12.2 million, certificate of deposits of \$5.8 million, and \$7.0 million money market are either insured by FDIC or covered by collateral held by the County's agent in the County's name.

**B. Deposit and Investment Amounts**

The following schedule shows the County's recorded cash, cash equivalents and investments at year-end, excluding Custodial Funds:

	<b>Total Value</b>
Cash deposits	\$ 12,175,811
Certificate of Deposits	5,839,554
Money Market Accounts	6,998,249
Investment Pool	
TexPool	7,783,909
<b>Total cash and investment</b>	<b>\$ 32,797,523</b>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 2 - Deposits (Cash) and Investments (continued)**

**B. Deposit and Investment Amounts (continued)**

The County's investments are certificates of deposit accounts at Citizen's Bank and Commercial Bank of Texas and a money market account at Commercial Bank of Texas. Investment's fair value measurement at year-end are as follows:

<u>Investments</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
		<u>Inputs</u>	<u>Inputs</u>	<u>Inputs</u>
Certificates of Deposit	\$ 5,839,554	\$ -	\$ 5,839,554	\$ -
Money Market	6,998,249		6,998,249	-
<b>Total</b>	<b>\$ 12,837,803</b>	<b>\$ -</b>	<b>\$ 12,837,803</b>	<b>\$ -</b>

**Interest Rate Risk**

In accordance with its investment policy, the government manages its exposure to declines in fair values by limiting the average dollar weighted maturity of its investment portfolios to a maximum of 90 days.

At year-end, the County had the following investments subject to interest rate risk disclosure, under U.S. generally accepted accounting principles:

	<u>Fair Value/ Amortized Cost</u>	<u>Weighted Average Maturity (days)</u>	<u>Percentage of Total Portfolio</u>
Certificate of Deposits	\$ 5,839,554	112	28.3%
Money Market Accounts	6,998,249	1	33.9%
TexPool	7,783,909	24	37.7%
Total Fair Value/Amortized Cost	<u>\$ 20,621,712</u>		
Portfolio weighted average maturity		<u>41</u>	

Portfolio maturities will be structured to meet the obligations of the County first and then to achieve the highest rate of return of interest. When the County has funds not required to meet current-year obligations, maturity restraints will be imposed based upon the investment strategy for the group of funds.

**TexPool**

As of September 30, 2022, the County's investments included TexPool. The investment pool's investments are not evidenced by securities that exist in physical or book entry form and, accordingly, do not have custodial risk.

TexPool policies require that local government deposits be used to purchase investments authorized by the Public Funds Investment Act (PFIA) of 1987, as amended. The Texas State Comptroller of Public Accounts has oversight responsibility for TexPool. TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (Trust Company) to provide a safe environment for the placement of local government funds in authorized short-term, fully collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 2 - Deposits (Cash) and Investments (continued)**

**B. Deposit and Investment Amounts (continued)**

The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safe keep, and invest public funds and securities more efficiently and economically. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. TexPool uses amortized cost rather than fair value to report net position to compute share prices. The fair value of the position in TexPool is the same as the value of TexPool shares. Accordingly, the County's investments in TexPool are stated at cost, which approximates fair value. TexPool is currently rated AAAM by Standard and Poor's. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss. In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the Local Government Investment Pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

**Concentration of Credit Risk**

It is the County's policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity, a specific issuer or a specific class of investments.

It is the County's policy to select investments in order to provide stability of income and reasonable liquidity.

**Note 3 – Receivables and Unearned Revenues**

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2022, were as follows:

	<b>Governmental Activities</b>			
	<b>General</b>	<b>Road and Bridge</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>Receivables:</b>				
Taxes	\$ 946,073	\$ 179,552	\$ 53,318	\$ 1,178,943
Grants	63,529	-	7,544	71,073
Other	12,177	51,505	45,348	109,030
<b>Gross receivables</b>	<b>1,021,779</b>	<b>231,057</b>	<b>106,210</b>	<b>1,359,046</b>
Less: allowance for uncollectibles	(35,150)	(6,890)	(1,955)	(43,995)
<b>Total</b>	<b>\$ 986,629</b>	<b>\$ 224,167</b>	<b>\$ 104,255</b>	<b>\$ 1,315,051</b>

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the fiscal year 2022, the various components of unearned revenues reported in the governmental funds were as follows:

	<b>Unearned</b>
Unearned federal revenue	\$ 12,537,672
Unearned state and local revenue	338,779
<b>Total</b>	<b>\$ 12,876,451</b>



**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 4 - Property Taxes**

The County's tax year covers the period October 1 through September 30. The County's property taxes are levied annually in October on the basis of the Nacogdoches Central Appraisal District's (CAD) assessed values as of January 1 of that calendar year. Such taxes become delinquent on February 1 of the subsequent calendar year. The CAD establishes appraised values at 100% of market value less exemptions. The County's property taxes are billed and collected by the Nacogdoches Central Appraisal District.

**A. Tax Year**

Property taxes are prorated between the General and Debt Service Funds based on rates adopted for the year of the levy. For the 2022 fiscal year (2021 tax year), the County levied property taxes of \$0.56420 per \$100 of assessed valuation. The 2021 rates resulted in total tax levies of approximately \$21 million based on a total adjusted valuation of approximately \$3.66 billion. The total tax rate in the 2021 tax year was prorated as follows:

	<b>Tax Rate</b>
General Fund	\$ 0.45276
Debt Service Fund	0.02400
Road and Bridge	0.08593
Jury	0.00000
Lake Naconiche	0.00152
<b>Total</b>	<b>\$ 0.56420</b>

**B. Nacogdoches Central Appraisal District**

The Nacogdoches Central Appraisal District (CAD), a separate governmental entity, is responsible for the billing, collection, recording, and appraisal of property for all taxing units in the County.

The CAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every four years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the CAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

The Commissioners Court will continue to set the tax rates on the property.

**Note 5 - Interfund Activity**

**Due to/from other funds**

During the year, cash advances are occasionally made between funds for various projects and situations, which create receivables and payables between these funds. Interfund balances are expected to be paid within one year. At September 30, 2022, the Interfund receivables and payables outstanding are as follows:

	<b>Interfund Receivable</b>	<b>Interfund Payable</b>
<b>General Fund</b>	\$ 5,692	\$ -
Non-major Governmental Funds	-	5,692
<b>Total Governmental Activity</b>	<b>\$ 5,692</b>	<b>\$ 5,692</b>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 5 - Interfund Activity (continued)**

**Interfund transfers**

Transfers totaling \$4.3 million were made during the year primarily for the purpose of moving unrestricted fund revenues to finance various programs that the government must account for in other funds in accordance with the budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs. Transfers from General Fund for long-term capital projects accounted for in Permanent Improvement Fund are related to jail construction and the purchase of courthouse chiller and a roof and air conditioners for the law enforcement center.

	<b>Transfers In</b>	<b>Transfers Out</b>
General Fund	\$ -	\$ 4,322,204
Permanent Improvement Fund	4,091,046	-
Non-major Governmental Funds	231,158	-
	<u>\$ 4,322,204</u>	<u>\$ 4,322,204</u>

**Note 6 - Capital Assets**

A summary of changes in the primary government's capital assets for the year ended September 30, 2022, follows:

	<b>Balance 10/1/2021</b>	<b>Additions</b>	<b>Reclassifications/ Decreases</b>	<b>Balance 09/30/22</b>
<b>Governmental Activities:</b>				
<b>Capital Assets not being Depreciated:</b>				
Land	\$ 2,353,904	\$ -	\$ -	\$ 2,353,904
Construction in progress	73,661	809,840	-	883,501
<b>Total Capital Assets not being Depreciated:</b>	<u>2,427,565</u>	<u>809,840</u>	<u>-</u>	<u>3,237,405</u>
<b>Capital Capital Assets being Depreciated:</b>				
Land improvements	3,529,995	-	-	3,529,995
Buildings and improvements	28,701,786	-	-	28,701,786
Infrastructure	35,333,607	551,749	-	35,885,356
Machinery and equipment	13,838,032	1,929,415	(1,891,236)	13,876,211
<b>Total other capital assets</b>	<u>81,403,420</u>	<u>2,481,164</u>	<u>(1,891,236)</u>	<u>81,993,348</u>
<b>Accumulated depreciation for:</b>				
Land improvements	(872,295)	(69,058)	-	(941,353)
Buildings and improvements	(14,970,894)	(798,359)	-	(15,769,253)
Infrastructure	(16,978,098)	(962,138)	-	(17,940,236)
Machinery and equipment	(8,783,491)	(802,241)	1,586,553	(7,999,179)
<b>Total accumulated depreciation</b>	<u>(41,604,778)</u>	<u>(2,631,796)</u>	<u>1,586,553</u>	<u>(42,650,021)</u>
Total capital assets being depreciated, net	<u>39,798,642</u>	<u>(150,632)</u>	<u>(304,683)</u>	<u>39,343,327</u>
<b>Total Net Capital Assets</b>	<u>\$ 42,226,207</u>	<u>\$ 659,208</u>	<u>\$ (304,683)</u>	<u>\$ 42,580,732</u>

Depreciation expenses were charged to the following functions in the statement of activities:

General Administration	\$ 476,985
Judicial and Law Enforcement	374,387
Highway and Street	1,171,174
Health & Welfare	253,540
Culture and Recreation	355,710
<b>Total Depreciation Expense</b>	<u>\$ 2,631,796</u>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 6 - Capital Assets (continued)**

Construction in progress and remaining commitment under related construction for health and welfare construction project at September 30, 2022, are as follows:

<u>Project</u>	<u>Authorized Construction</u>	<u>Total in Progress</u>	<u>Remaining Commitment</u>
Radio Communication System	\$ 1,345,476	\$ 883,501	\$ 461,975
	<u>\$ 1,345,476</u>	<u>\$ 883,501</u>	<u>\$ 461,975</u>

**Note 7 - Long-Term Debt**

**A. General Obligation Bonds and Certificates of Obligation**

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2022 is as follows:

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate %</u>	<u>Matures</u>	<u>Debt Outstanding</u>
\$ 4,400,000	Tax & Solid Waste Rev Certificates of Obligation Series 2006	3.93	2026	\$ 1,195,000
5,160,000	General Obligation 2012 Refunding Bonds	2.0-3.0	2024	<u>1,070,000</u>
<b>Total General Obligation and Certificate of Obligation Bonds</b>				<u><u>\$ 2,265,000</u></u>

A summary of long-term liability transactions of the County for the year ended September 30, 2022, follows:

	<u>October 1, 2021 Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30, 2022 Balance</u>	<u>Amounts Due Within One Year</u>
Certificates of obligation	\$ 1,465,000	\$ -	\$ 270,000	\$ 1,195,000	\$ 280,000
Refunding bonds	1,580,000	-	510,000	1,070,000	530,000
Premium on bonds	58,230	-	21,173	37,057	-
<b>Total bonds payable</b>	<u>3,103,230</u>	<u>-</u>	<u>801,173</u>	<u>2,302,057</u>	<u>810,000</u>
Finance leases	1,043,264	240,965	276,117	1,008,112	230,362
*Compensated absences	346,829	139,146	-	485,975	161,992
<b>Total Long-Term Liabilities</b>	<u>\$ 4,493,323</u>	<u>\$ 380,111</u>	<u>\$ 1,077,290</u>	<u>\$ 3,796,144</u>	<u>\$ 1,202,354</u>
Total Long-term liabilities due in more than one year				<u>\$ 2,593,790</u>	

General obligation debt is paid from the debt service fund. In prior years, the general fund's resources have been used to liquidate other long-term liabilities, including accrued compensated absences. Finance Leases will be paid from the General fund and Road and Bridge fund.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 7 - Long-Term Debt (continued)**

**A. General Obligation Bonds and Certificates of Obligation (continued)**

Annual debt service requirements (excluding accrued compensated absences and finance leases) to maturity are summarized as follows:

Year Ending September 30	Certificates of Obligation		Refunding Bonds		Total
	Principal	Interest	Principal	Interest	
2023	\$ 280,000	\$ 41,462	\$ 530,000	\$ 24,150	\$ 875,612
2024	295,000	30,163	540,000	8,100	873,263
2025	305,000	18,373	-	-	323,373
2026	315,000	6,190	-	-	321,190
	<u>\$ 1,195,000</u>	<u>\$ 96,188</u>	<u>\$ 1,070,000</u>	<u>\$ 32,250</u>	<u>\$ 2,393,438</u>

Year Ending September 30	Principal	Interest	Total
2023	\$ 810,000	\$ 65,612	\$ 875,612
2024	835,000	38,263	873,263
2025	305,000	18,373	323,373
2026	315,000	6,190	321,190
	<u>\$ 2,265,000</u>	<u>\$ 128,438</u>	<u>\$ 2,393,438</u>

**B. Finance Lease Obligations**

During the year ended September 30, 2022, the County executed seven (7) lease agreements classified as finance leases. The County acquired seven patrol vehicles for the Sheriff's department. The amount capitalized as equipment was \$0.3 million. The principal amount of the lease was \$0.2 million. For the fiscal year ended September 30, 2022, the County recorded \$21,640 in depreciation expense for the new finance leases. The lease agreements qualify as finance lease for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The total minimum lease payments of \$1,008,112 and the amount representing interest of \$73,469 included prior year's finance leases.

		Governmental Activities
Year Ending September 30:	2023	\$ 231,969
	2024	613,361
	2025	236,251
Total minimum lease payments:		1,081,581
Less: amount representing interest		(73,469)
Present value of minimum lease payments:		<u>\$ 1,008,112</u>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 8 - Retirement Plan**

The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and County Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 817 individual active employer plans. 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 P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the County's Board of Commissioners (the "Board"), within the options available in the Texas state statutes governing TCDRS ("TCDRS Act"). Members can retire at ages 60 with five, eight, or 10 years of service, or at any age with 20 or 30 years of service. Members can also retire when their age and service equals 75 or 80, depending on which option the employer adopts. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any County financed benefit. Vested members are eligible for a partial lump-sum payment option.

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

**Funding Policy**

The County has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually as a percentage of employee earnings subject to plan changes (e.g. for cost-of-living benefit increases) adopted by the County's governing body within the constraints of the TCDRS Act. The County contributed using the actuarially determined rate of 11.89% for October through December 2021, and 12.8% for January through September 2022.

The employee contribution rate is also a percentage of employee earnings subject to adjustment by the County's Board within the constraints of the TCDRS Act. The employee contribution rate was 7% during the current fiscal year.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 8 - Retirement Plan (continued)**

**Actuarial Assumptions**

The actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 68.

The following are the key assumptions and methods applied to this measurement period:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	19.0 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service requirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule.

*\*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.*

**Discount Rate**

The discount rate used to measure the total pension liability was 7.60%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. 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.

The long-term expected rate of return on pension plan investments is 7.60%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 8 - Retirement Plan (continued)**

**Discount Rate (continued)**

Best estimates of geometric real rates of return for each major asset class included in the systems target asset allocation as of December 31, 2021 are summarized below:

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation</b>	<b>Geometric Real Rate of Return</b>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed Markets	MSCI World Ex USA (net)	5.00%	3.80%
International Equities - Emerging Markets	MSCI Emerging Market (next) index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	6.00%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

**Changes in Net Pension Liability /(Asset)**

	<b>Total Pension Liability</b>	<b>Fiduciary Net Position</b>	<b>Net Pension Liability / (Asset)</b>
<b>Balance at 12/31/2020</b>	\$ 66,214,414	\$ 61,159,852	\$ 5,054,562
<b>Changes for the year:</b>			
Service cost	1,674,610	-	1,674,610
Interest on total pension liability	5,037,310	-	5,037,310
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	100,713	-	100,713
Effect of assumptions changes or inputs	(71,858)	-	(71,858)
Refund of contributions	(213,116)	(213,116)	-
Benefit payments	(3,064,148)	(3,064,148)	-
Administrative expenses	-	(39,646)	39,646
Member contributions	-	804,885	(804,885)
Net investment income	-	13,304,268	(13,304,268)
Employer contributions	-	1,345,305	(1,345,305)
Other	-	(15,088)	15,088
<b>Balance at 12/31/2021</b>	<u>\$ 69,677,925</u>	<u>\$ 73,282,312</u>	<u>\$ (3,604,387)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 8 - Retirement Plan (continued)**

**Sensitivity of The County's Share of The Net Pension Liability / (Asset)**

The following presents the net pension liability / asset of the County, calculated using the discount rate of 7.60%, as well as what the County's net pension liability / asset would be if it were calculated using a discount rate that is 1% percentage point lower (6.60%) or 1% point higher (8.60%) than the current rate.

	<b>1% Decrease 6.60%</b>	<b>Current Discount Rate 7.60%</b>	<b>1% Increase 8.60%</b>
Total pension liability	\$ 79,173,078	\$ 69,677,925	\$ 61,789,549
Fiduciary net position	73,282,311	73,282,311	73,282,311
Net pension liability/(asset)	<u>\$ 5,890,767</u>	<u>\$ (3,604,386)</u>	<u>\$ (11,492,762)</u>

In the past, the general and other operating funds have been used to liquidate collective pension and other postemployment benefits liabilities.

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

For the fiscal year ended September 30, 2022, the County recognized pension expense of \$449,370.

At September 30, 2022, the County reported deferred inflows and outflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 178,574	\$ -
Changes of assumptions	1,264,093	35,929
Net difference between projected and actual earnings	-	8,373,670
Employer contributions made subsequent to measurement date	1,141,543	-
<b>Totals</b>	<u>\$ 2,584,210</u>	<u>\$ 8,409,599</u>

The \$1,141,543 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability / asset for the year ended September 30, 2023. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year</b>	<b>Net Deferred Outflows/Inflows of Resources</b>
2023	\$ (407,057)
2024	(2,823,605)
2025	(1,996,228)
2026	(1,740,042)
<b>Total</b>	<u>\$ (6,966,932)</u>



**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 9 - Contingencies and Commitments**

**Litigation and Other Contingencies**

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2022.

**Note 10 - Risk Management**

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. Settled claims have not exceeded insurance coverage in any of the previous three fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

**Note 11 - Fund Balance Restrictions**

Amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors are classified as restricted fund balance. A summary of restricted fund balance in the governmental funds at September 30, 2022, follows:

	Road and Bridge	American Rescue Plan Fund	Permanent Improvement Fund	Other Governmental Funds
Debt Service-payment on debt	\$ -	\$ -	\$ -	\$ 363,721
Capital projects				
Acquisition and construction on Lake Naconiche project	-	-	-	609,348
Infrastructure improvements	-	-	729,694	26,606
	-	-	729,694	635,954
Grants				
American Rescue Plan	-	54,300	-	-
Voting system program	-	-	-	18,776
	-	54,300	-	18,776
Records				
Court System records	-	-	-	1,006,479
County records management and preservation	-	-	-	109,230
	-	-	-	1,115,709
Road and Bridge				
Street and bridge maintenance	607,881	-	-	-
Public Safety				
Law enforcement	-	-	-	28,706
Courthouse security	-	-	-	15,001
	-	-	-	43,707
Judicial				
Law enforcement	-	-	-	997,685
Court operations	-	-	-	150,710
Maintain law library	-	-	-	131,124
	-	-	-	1,279,519
Other				
Lake project	-	-	-	35,306
Election services	-	-	-	13,047
Veterans memorial	-	-	-	13,038
Civic center	-	-	-	12
CETRX Tax Increment	-	-	-	173
	-	-	-	61,576
Total	\$ 607,881	\$ 54,300	\$ 729,694	\$ 3,518,962

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 12 - Tax Abatements**

In March 2014, the County Commissioner's Court approved a resolution electing to become eligible to participate in tax abatement and adopting guidelines and criteria for grant tax abatement. The attraction of long-term investment and the establishment of new jobs in Nacogdoches County would enhance the economic base of the County. The Property Redevelopment and Tax Abatement Act (the "Act") Chapter 312 of the Texas Tax Code authorizes the County to provide property tax abatement for limited periods of time as an inducement for the development or redevelopment of a property. The Act requires eligible taxing jurisdictions to establish guidelines and criteria as to eligibility for tax abatement agreements prior to granting any future tax abatement, said guidelines to be unchanged for a two (2) year period unless amended or repealed by a three-fourths vote of the Court.

The County has developed Guidelines and Criteria for Tax Abatement. All applications must meet the following general criteria before being considered for tax abatement: 1) the tax abatement will comply with Property Redevelopment and Tax Abatement Act Chapter 312 of the Texas Tax Code; 2) the project must reasonably likely to contribute to the retention or expansion of primary employment or attract major investment that will benefit the County's economic development; 3) tax abatement agreements will be considered for both new facilities and structures and for the expansion or modernization of existing facilities and structures; 4) the project expands the local tax base; 5) the project creates or helps maintain permanent full time employment opportunities; 6) the project would not otherwise be developed; 7) the project makes a contribution to enhancing future economic development; 8) the project must remain in good standing with all governmental and environmental regulations; 9) the project has not been started and no construction by applicant has commenced at the time the application is approved; and 10) the project must not have the objections specified in the tax abatement policy. If the project in the application meets the general criteria, is a facility of a Targeted Enterprise and has a capital cost that exceeds One Million and No/100 Dollars (\$1,000,000) then abatement of any or all of the increased value will be considered. The Commissioner's Court will approve or deny a tax abatement request based upon its subjective evaluation of these guidelines and criteria. The Court may in its discretion agree to abate taxes on real property, real property improvements and/or personal property, including equipment, furniture, inventory, and supplies. No tax abatement shall exceed the maximum allowed by state law, presently 100% for ten (10) years.

Currently, the County has one (1) active tax abatement agreements under contract for tax year 2021. This company is comprised of approximately \$2 million in real and personal property values. In tax year 2021, the County abated \$3 thousand in property taxes. Property tax collections from this company were \$8 thousand based on \$1.3 million in real and personal property values.

**Note 13 - Subsequent Events**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through March 31, 2023, the date on which the financial statements were available to be issued.

**Finance Leases**

Commissioners' Court approved the purchase of a Crawler/Dozer for \$188,000 and tractor & side rotary mower for \$104,000 on August 23, 2022 and February 7, 2023 respectively for the Road and Bridge Department. On January 24, 2023, Commissioners' Court approved the purchase of (7) patrol vehicles and two (2) transport vehicles for \$393,000 for the Nacogdoches County Sheriff's Office. After delivery, the equipment will be financed through a lease.

## **REQUIRED SUPPLEMENTARY INFORMATION**



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – BUDGET AND ACTUAL**  
**GENERAL FUND**  
*Year Ended September 30, 2022*

Page 1 of 3

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Taxes	\$ 16,710,629	\$ 16,710,629	\$ 16,692,063	\$ (18,566)
Charges for services	820,000	820,000	891,627	71,627
Fees and fines	1,025,600	1,061,735	1,119,356	57,621
Intergovernmental	891,319	1,062,984	1,050,027	(12,957)
Earnings on investments	70,500	70,500	80,186	9,686
Miscellaneous	394,362	567,093	629,821	62,728
<b>Total Revenues</b>	<b>19,912,410</b>	<b>20,292,941</b>	<b>20,463,080</b>	<b>170,139</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>General Government:</b>				
Commissioners and County Judge	582,832	582,832	566,156	16,676
County clerk	324,910	324,910	316,841	8,069
Veteran's service officer	59,737	59,737	57,249	2,488
Professional services, insurance	958,692	1,071,473	1,018,966	52,507
General government-fees-dues	12,810	12,810	10,423	2,387
General programs	69,419	83,885	52,542	31,343
Nondepartmental	431,700	326,018	286,079	39,939
Imaging	13,932	13,932	6,966	6,966
District clerk	424,489	424,489	401,309	23,180
County auditor	382,337	382,337	335,156	47,181
County treasurer	186,567	186,567	184,769	1,798
Computer services	1,015,168	1,015,168	902,906	112,262
Building maintenance	814,062	814,062	570,028	244,034
Tax assessor-collector	319,351	319,351	304,995	14,356
Elections	296,746	321,388	330,130	(8,742)
Personnel department	97,372	97,372	90,204	7,168
Collections department	123,780	123,780	111,211	12,569
<b>Total General Government</b>	<b>6,113,904</b>	<b>6,160,111</b>	<b>5,545,930</b>	<b>614,181</b>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – BUDGET AND ACTUAL**  
**GENERAL FUND**  
*Year Ended September 30, 2022*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Administration of Justice:</b>				
County court-at-law	\$ 494,555	\$ 494,555	\$ 457,216	\$ 37,339
145th district court	301,937	301,937	290,868	11,069
420th district court	299,995	299,995	293,365	6,630
Justice of the peace-precinct 1	188,088	188,088	180,487	7,601
Justice of the peace-precinct 2	180,497	180,497	176,430	4,067
Justice of the peace-precinct 3	137,828	137,828	136,280	1,548
Justice of the peace-precinct 4	182,185	182,185	174,686	7,499
Weigh station	4,193	4,193	2,172	2,021
County attorney	906,404	913,844	797,991	115,853
District attorney	699,876	699,876	686,070	13,806
Juvenile probation	188,907	188,907	137,488	51,419
Adult probation	2,700	2,700	1,332	1,368
Public defense - indigent	529,425	566,425	538,017	28,408
<b>Total Administration of Justice</b>	<b>4,116,590</b>	<b>4,161,030</b>	<b>3,872,402</b>	<b>288,628</b>
<b>Public Safety:</b>				
Sheriff	2,801,731	3,212,810	3,045,757	167,053
Jail	3,803,959	4,086,173	3,983,002	103,171
Law enforcement building maintenance	398,838	470,948	395,445	75,503
Constable-precinct 1	247,617	249,217	225,622	23,595
Constable-precinct 2	84,134	84,134	77,300	6,834
Constable-precinct 3	78,084	79,084	78,013	1,071
Constable-precinct 4	244,748	244,748	230,437	14,311
Rural fire protection	377,298	377,298	375,224	2,074
Emergency management	143,815	155,011	152,066	2,945
<b>Total Public Safety</b>	<b>8,180,224</b>	<b>8,959,423</b>	<b>8,562,866</b>	<b>396,557</b>
<b>Judicial and Public Safety</b>	<b>12,296,814</b>	<b>13,120,453</b>	<b>12,435,268</b>	<b>685,185</b>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – BUDGET AND ACTUAL**  
**GENERAL FUND**  
*Year Ended September 30, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Health and Welfare:</b>				
County extension office	\$ 109,870	\$ 109,870	\$ 106,035	\$ 3,835
Special agencies	107,218	107,218	103,176	4,042
<b>Total Health and Welfare</b>	<u>217,088</u>	<u>217,088</u>	<u>209,211</u>	<u>7,877</u>
Capital outlay	273,500	191,500	240,965	(49,465)
<b>Debt service:</b>				
Principal	267,119	185,119	184,885	234
Interest and fiscal charges	6,381	6,381	6,381	-
<b>Total Expenditures</b>	<u>19,174,806</u>	<u>19,880,652</u>	<u>18,622,640</u>	<u>1,258,012</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>737,604</u>	<u>412,289</u>	<u>1,840,440</u>	<u>1,428,151</u>
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	87,500	217,300	218,592	1,292
Transfers out	(4,434,096)	(4,450,096)	(4,322,204)	127,892
Issuance of financel leases	-	-	240,965	240,965
<b>Total Other Financing Sources (Uses)</b>	<u>(4,346,596)</u>	<u>(4,232,796)</u>	<u>(3,862,647)</u>	<u>370,149</u>
Net Changes in Fund Balances	(3,608,992)	(3,820,507)	(2,022,207)	1,798,300
<b>Fund Balances, Beginning of Year</b>	<u>9,243,803</u>	<u>9,243,803</u>	<u>9,243,803</u>	<u>-</u>
<b>Fund Balances, End of Year</b>	<u>\$ 5,634,811</u>	<u>\$ 5,423,296</u>	<u>\$ 7,221,596</u>	<u>\$ 1,798,300</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
*Year Ended September 30, 2022*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Taxes	\$ 3,172,492	\$ 3,172,492	\$ 3,187,760	\$ 15,268
Charges for Services	887,000	887,000	827,584	(59,416)
Fees and Fines	162,500	167,447	217,938	50,491
Intergovernmental	-	-	13,104	13,104
Earnings on investments	3,000	3,000	5,683	2,683
Miscellaneous	2,000	15,191	15,151	(40)
<b>Total Revenues</b>	<u>4,226,992</u>	<u>4,245,130</u>	<u>4,267,220</u>	<u>22,090</u>
<b>Expenditures</b>				
Highway and streets	4,570,351	5,370,257	5,140,512	229,745
<b>Debt Service:</b>				
Principal	91,232	91,232	91,232	-
Interest	30,768	30,768	30,768	-
<b>Total Expenditures</b>	<u>4,692,351</u>	<u>5,492,257</u>	<u>5,262,512</u>	<u>229,745</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(465,359)</u>	<u>(1,247,127)</u>	<u>(995,292)</u>	<u>251,835</u>
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	-	67,738	67,738	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>67,738</u>	<u>67,738</u>	<u>-</u>
Net Changes in Fund Balances	(465,359)	(1,179,389)	(927,554)	251,835
<b>Fund Balances - Beginning of Year</b>	<u>1,551,469</u>	<u>1,551,469</u>	<u>1,551,469</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 1,086,110</u>	<u>\$ 372,080</u>	<u>\$ 623,915</u>	<u>\$ 251,835</u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – BUDGET AND ACTUAL**  
**AMERICAN RESCUE PLAN - ARPA FUND**  
*Year Ended September 30, 2022*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 340,679	\$ 127,441	\$ (213,238)
Earnings on investments	5,000	27,484	37,767	10,283
<b>Total Revenues</b>	<b>5,000</b>	<b>368,163</b>	<b>165,208</b>	<b>(202,955)</b>
<b>Expenditures</b>				
General Administration	-	255,445	81,524	173,921
Health and Welfare	-	112,718	45,916	66,802
<b>Total Expenditures</b>	<b>-</b>	<b>368,163</b>	<b>127,440</b>	<b>66,802</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	-	37,768	(136,153)
<b>Fund Balances - Beginning of Year</b>	<b>16,532</b>	<b>16,532</b>	<b>16,532</b>	<b>-</b>
<b>Fund Balances - End of Year</b>	<b>\$ 21,532</b>	<b>\$ 16,532</b>	<b>\$ 54,300</b>	<b>\$ (136,153)</b>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – BUDGET AND ACTUAL**  
**PERMANENT IMPROVEMENT FUND**  
*Year Ended September 30, 2022*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Miscellaneous	\$ 1,000	\$ 1,000	\$ 15,710	\$ 14,710
<b>Total Revenues</b>	<u>1,000</u>	<u>1,000</u>	<u>15,710</u>	<u>14,710</u>
<b>Expenditures</b>				
Capital Outlay	692,900	785,283	729,694	55,589
<b>Total Expenditures</b>	<u>692,900</u>	<u>785,283</u>	<u>729,694</u>	<u>55,589</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(691,900)</u>	<u>(784,283)</u>	<u>(713,984)</u>	<u>70,299</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	4,097,646	4,097,646	4,091,046	(6,600)
<b>Total Other Financing Sources (Uses)</b>	<u>4,097,646</u>	<u>4,097,646</u>	<u>4,091,046</u>	<u>(6,600)</u>
Net Changes in Fund Balances	3,405,746	3,313,363	3,377,062	63,699
<b>Fund Balances - Beginning of Year</b>	<u>4,154,337</u>	<u>4,154,337</u>	<u>4,154,337</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 7,560,083</u></u>	<u><u>\$ 7,467,700</u></u>	<u><u>\$ 7,531,399</u></u>	<u><u>\$ 63,699</u></u>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The County follows these procedures in establishing the budgetary data reflected in the financial report:

1. The County Judge and Commissioners' Court have departmental meetings with management to determine the departmental budget requests.
2. The County Judge and Commissioners must meet in several workshops to establish a proposed budget for the fiscal year commencing the following October. The operational budget includes proposed expenditures and the means of financing them. The proposed budget is filed with County Clerk and made available for public inspection at least 15 days prior to public budget hearing.
3. Public hearings are conducted to obtain taxpayer comments.
4. After the public hearings, the Commissioners' Court reviews the budget and makes any adjustments they feel necessary.
5. The budget is then legally enacted by the Commissioners' Court on or before October 1, in the timeframe required by statute.

Only the governing body, composed of the Commissioners' Court, may amend the budget after its adoption so long as the amendment continues to meet the requirements of Section 111 of the *Local Government Code*. During the year, several supplementary amendments to the original budget were required. Individual amendments were not material in relation to the original appropriations, and all amendments were legally made. The budget amounts shown in the combined financial statements represent the budget as amended at September 30, 2022. Under state statute, actual expenditures cannot exceed budgetary appropriations at any level for which the budget is formally approved. The County's legally adopted budget is at the department level in those funds with multiple departments and at the fund level in single department funds. Management can, with the exception of personnel items, make adjustments to their budget within the departmental level with Commissioners' Court approval. All budgets are fixed in nature. All governmental funds except for one Special Revenue Fund have a legally adopted budget. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures to budget are made on an ongoing basis. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget appropriations lapse at year-end. All encumbrances lapse at year-end.

Commissioners' Court does not adopt a budget for one Special Revenue Fund, the Unearned Fund.

## TEXAS COUNTY &amp; DISTRICT RETIREMENT SYSTEM

## SCHEDULE OF CHANGES IN NET PENSIONS LIABILITY AND RELATED RATIOS

For the Last Eight Measurement Years

	Year Ended December 31			
	2021	2020	2019	2018
<b>Total Pension Liability</b>				
Service cost	\$ 1,674,610	\$ 1,421,457	\$ 1,355,939	\$ 1,394,719
Interest on total pension liability	5,037,310	4,761,849	4,503,595	4,298,924
Effect of plan changes	-	-	-	-
Effect of assumption changes or inputs	(71,858)	3,792,279	-	-
Effect of economic/demographic (gains) or losses	100,713	384,652	259,909	(276,277)
Benefit payments/refunds of contributions	(3,277,264)	(2,967,485)	(3,024,671)	(2,685,498)
Net change in total pension liability	3,463,511	7,392,752	3,094,772	2,731,868
<b>Total Pension Liability, Beginning</b>	<b>66,214,414</b>	<b>58,821,662</b>	<b>55,726,890</b>	<b>52,995,022</b>
<b>Total Pension Liability, Ending (a)</b>	<b>\$ 69,677,925</b>	<b>\$ 66,214,414</b>	<b>\$ 58,821,662</b>	<b>\$ 55,726,890</b>
<b>Fiduciary Net Position</b>				
Employer contributions	\$ 1,345,305	\$ 1,416,025	\$ 1,205,228	\$ 1,186,213
Member contributions	804,885	847,197	776,135	768,133
Investment income net of investment expenses	13,304,268	5,796,883	8,075,117	(956,610)
Benefit payments/refunds of contributions	(3,277,264)	(2,967,485)	(3,024,671)	(2,685,498)
Administrative expenses	(39,646)	(44,752)	(42,771)	(39,490)
Other	(15,088)	(15,278)	(27,901)	(16,670)
Net change in fiduciary net position	12,122,460	5,032,590	6,961,137	(1,743,922)
<b>Fiduciary Net Position, Beginning</b>	<b>61,159,851</b>	<b>56,127,261</b>	<b>49,166,124</b>	<b>50,910,046</b>
<b>Fiduciary Net Position, Ending (b)</b>	<b>\$ 73,282,311</b>	<b>\$ 61,159,851</b>	<b>\$ 56,127,261</b>	<b>\$ 49,166,124</b>
<b>Net pension liability / (asset), ending = (a) - (b)</b>	<b>\$ (3,604,386)</b>	<b>\$ 5,054,563</b>	<b>\$ 2,694,401</b>	<b>\$ 6,560,766</b>
<b>Fiduciary net position as a % of total pension liability</b>	105.17%	92.37%	95.42%	88.23%
<b>Pensionable covered payroll</b>	\$ 11,498,360	\$ 12,102,814	\$ 11,087,646	\$ 10,973,328
<b>Net pension liability as a % of covered payroll</b>	-31.35%	41.76%	24.30%	59.79%

GASB No. 68 and GASB No. 71 were implemented during the fiscal year ended September 30, 2015.

Ten years of data should be presented in the schedule, but data was unavailable prior to 2014.

## TEXAS COUNTY &amp; DISTRICT RETIREMENT SYSTEM

## SCHEUDLE OF CHANGES IN NET PENSIONS LIABILITY AND RELATED RATIOS

*For the Last Eight Measurement Years*

	Year Ended December 31			
	2017	2016	2015	2014
<b>Total Pension Liability</b>				
Service cost	\$ 1,483,776	\$ 1,513,785	\$ 1,397,202	\$ 1,332,841
Interest on total pension liability	4,076,043	3,783,371	3,598,136	3,357,254
Effect of plan changes	-	-	(268,129)	-
Effect of assumption changes or inputs	215,994	-	479,695	-
Effect of economic/demographic (gains) or losses	(341,100)	(21,938)	(655,994)	169,135
Benefit payments/refunds of contributions	(2,506,080)	(2,305,046)	(2,133,257)	(1,912,363)
Net change in total pension liability	2,928,633	2,970,172	2,417,653	2,946,867
<b>Total Pension Liability, Beginning</b>	50,066,389	47,096,217	44,678,564	41,731,697
<b>Total Pension Liability, Ending (a)</b>	<u>\$ 52,995,022</u>	<u>\$ 50,066,389</u>	<u>\$ 47,096,217</u>	<u>\$ 44,678,564</u>
<b>Fiduciary Net Position</b>				
Employer contributions	\$ 1,137,014	\$ 1,113,386	\$ 1,074,841	\$ 1,050,271
Member contributions	760,906	794,249	732,644	707,595
Investment income net of investment expenses	6,558,887	3,124,683	(133,178)	2,750,243
Benefit payments/refunds of contributions	(2,506,080)	(2,305,046)	(2,133,257)	(1,912,363)
Administrative expenses	(33,856)	(33,950)	(30,560)	(31,914)
Other	(8,469)	92,620	(17,769)	57,034
Net change in fiduciary net position	5,908,402	2,785,942	(507,279)	2,620,866
<b>Fiduciary Net Position, Beginning</b>	45,001,644	42,215,702	42,722,981	40,102,115
<b>Fiduciary Net Position, Ending (b)</b>	<u>\$ 50,910,046</u>	<u>\$ 45,001,644</u>	<u>\$ 42,215,702</u>	<u>\$ 42,722,981</u>
<b>Net pension liability / (asset), ending = (a) - (b)</b>	<u>\$ 2,084,976</u>	<u>\$ 5,064,745</u>	<u>\$ 4,880,515</u>	<u>\$ 1,955,583</u>
<b>Fiduciary net position as a % of total pension liability</b>	96.07%	89.88%	89.64%	95.62%
<b>Pensionable covered payroll</b>	\$ 10,870,088	\$ 10,862,251	\$ 10,455,687	\$ 10,108,497
<b>Net pension liability as a % of covered payroll</b>	19.18%	46.63%	46.68%	19.35%

**NACOGDOCHES COUNTY, TEXAS**  
**TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
*For the Last Ten Fiscal Years*

<b>Year Ending September 30</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll<sup>1</sup></b>	<b>Actual Contribution as a % of Covered Payroll</b>
2013	\$ 948,488	\$ 948,488	\$ -	\$ 9,609,872	9.9%
2014	1,050,271	1,050,271	-	10,108,497	10.4%
2015	1,074,841	1,074,841	-	10,455,687	10.3%
2016	1,113,386	1,113,386	-	10,862,251	10.3%
2017	1,137,014	1,137,014	-	10,870,088	10.5%
2018	1,201,905	1,201,905	-	10,955,009	11.0%
2019	1,220,651	1,220,651	-	10,129,297	12.1%
2020	1,375,715	1,375,715	-	11,645,501	11.8%
2021	1,359,277	1,359,277	-	11,400,904	11.9%
2022	1,537,239	1,537,239	-	12,137,341	12.7%

<sup>1</sup> Payroll is calculated based on contributions as reported to TCDRS.

## NACOGDOCHES COUNTY, TEXAS

### TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

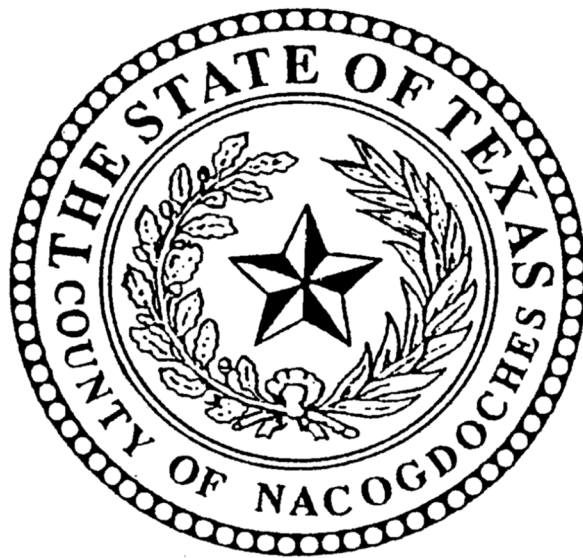
#### *Schedule of Methods and Assumptions Used to Determine Contribution Rates:*

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50% (Gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Nacogdoches County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
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.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	
Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

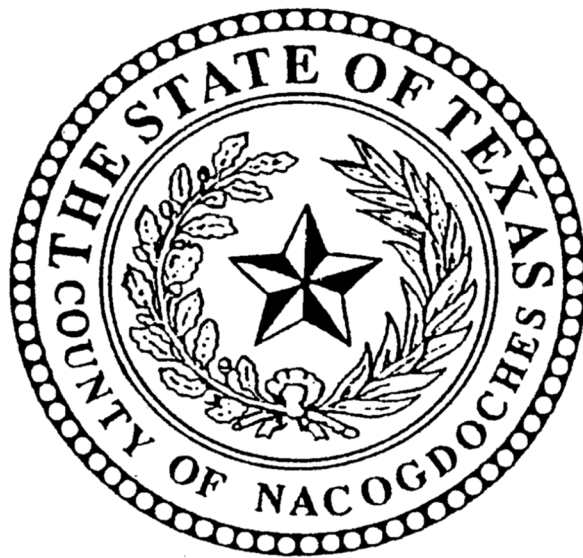




## **OTHER SUPPLEMENTARY INFORMATION**



**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULE S**



**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds**

**County Attorney Fee Fund**

This fund is used to account for fees collected by the County Attorney under the “Hot Check” statute. Expenditures from this fund shall be at the sole discretion of the County Attorney and may be used only to defray the salaries and expenses of his office.

**County Law Library**

This fund is used to account for the receipt of library fees of the office collected by the County and District Clerks. Expenditures are restricted to the cost of maintaining the law library.

**Veterans Memorial Wall**

This fund is used to account for the receipt and expenditure of funds used to commemorate U.S. veterans. Funds are received from citizens for the purchase of plaques placed on the Memorial Wall.

**Nacogdoches Historical Commission**

This fund is used to account for the receipt and expenditure of funds used to support the County’s various historical properties.

**Jury Fund**

This fund is used to account for the costs of providing jury services for the County’s court system. Funding is primarily from the annual property tax levy.

**Justice Court Technology Fund**

This fund is used to account for receipts and disbursements of technology fees collected by the Justice Court Clerks. The funds may be used only to finance the purchase of technological enhancements for a Justice Court.

**County and District Court Technology**

This fund is used to account for receipts and disbursements of technology fees collected by the County and District Court. The funds may be used only to finance the purchase of technological enhancements.

**District Clerk Archive**

This fund is used to account for receipts and disbursements of resources relating to the archiving of records maintained by the District Clerk.

**County Clerk Records Management**

This fund is used to account for the receipt and expenditure of preservation fees assessed by the County Clerk. Such fees may only be used for records management or preservation projects for the County Clerk.

**District Clerk Records Management**

This fund is used to account for the receipt and expenditure of preservation fees assessed by the District Clerk. Such fees may only be used for records management or preservation projects for the District Clerk.

**Record Management and Preservation**

This fund is used to account for receipt and expenditures of fees assessed on civil findings in the County, District, and Probate courts as required by state law. Such fees may only be spent on records management or preservation projects for the County.

**Courthouse Security Fee Fund**

This fund is used to account for the receipt and expenditure of courthouse security fees collected pursuant to the Code of Criminal Procedure 102.017. Fees are assessed as court costs and may be used only for security personnel, services, and items related to buildings that house the operations of district, county or justice courts.

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**LEOSE Training**

This fund is used to account for the receipt and expenditure of state funding for the professional training of sheriff's officers and precinct constables. All funding is from state payments.

**D. A. Forfeiture Fund**

This fund is used to account for the receipt and expenditure of settlements awarded by the District Court. Expenditures from this fund shall be at the sole discretion of the District Attorney and may be used only to defray the salaries and expenses of his office.

**D. A. Pretrial Intervention Fund**

This fund is used to account for monies collected and expensed for a program for first time offenders, concluding in a dismissal of charges without offense.

**Constable Precinct 1 Forfeiture**

This fund is used to account for the receipt and expenditure of settlements awarded to Constable Precinct 1. Expenditures from this fund shall be at the sole discretion of Constable Precinct 1 and may be used only to defray the expenses of his office.

**Constable Precinct 4 Local Forfeiture**

This fund is used to account for the receipt and expenditure of settlements awarded to Constable Precinct 4. Expenditures from this fund shall be at the sole discretion of Constable Precinct 4 and may be used only to defray the expenses of his office.

**Election Services**

This fund is used to account for the receipt and expenditure of funds collected by the Elections office. Revenue from the use of County equipment for City and school elections is used solely for election expenditures and political party primaries.

**Chapter 19 Funds**

This fund is used to account for receipts and expenditures of funds received from the Texas Secretary of State. These funds are to aid in purchasing items or services that will enhance voter registration.

**HAVA Fund**

This fund is used to account for the receipt and expenditure of funds received from Help America Vote Act through the U.S. Elections Assistance Commission. These funds are used for voting system replacement, voting system accessibility and general HAVA compliance.

**DA Juror Donations Fund**

This fund is used to account for the receipt and expenditure of juror donations. The funds are used by the Victim Assistance Coordinator for victim assistance programs.

**Lake Naconiche Fund**

This fund is used to account for revenues and expenditures for the operations of Lake Naconiche.

**Homeland Security Grant Program**

This fund is used to account for the receipt and expenditure of grant funds from the Texas Office of the Governor Homeland Security Grants Division. Funds are used for the First Responder Protective Helmets Project.

**County Court Unearned Fund**

This fund is used to account for fees collected by the County Clerk from law offices, etc. to offset their expenses for copies and paperwork obtained from the County Clerk.

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**DA Federal Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the US Department of Justice and the US Treasury. Expenditures from this fund shall be at the sole discretion of the District Attorney and may be used only for law enforcement purposes.

**Road Damage Fund**

This fund is to account for revenue & expenses to repair county roads that have been damaged by oil company trucks, etc. The companies reimburse the County for damages to the road and the County repairs the road using these funds.

**C.A. Pretrial Intervention Fund**

This fund is used to account for monies collected and expensed for a program for first time offenders, concluding in a dismissal of charges without offense. Expenditures from this fund shall be at the sole discretion of the County Attorney.

**Civic Center**

This fund is used to account for the receipt and expenditure of building rent and equipment rent. Expenditures from this fund are for salaries and expenses associated with operating the Civic Center/Community Shelter.

**Exposition Center Fund**

This fund is used to account for the receipt and expenditure of inter-local city contributions, earnings from the County fair and other community events. Expenditures from this fund are for salaries and expenses associated with operating the Expo Center.

**Victim Coordinator Liaison Grant County Attorney**

This fund is used to account for the receipt and expenditure of the Victim Coordinator and Liaison Grant funds from the Texas Office of the Attorney General. Funds are used to pay the salary and associated expenditures for the Victim Assistance Coordinator position.

**Constable Precinct 2 State Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the District Courts. Expenditures from this fund may be used for law enforcement purposes pursuant to Code of Criminal Procedure 59.06.

**NCSO State Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the District Court. Expenditures from this fund shall be at the sole discretion of the Sheriff and may be used only for law enforcement purposes.

**Constable Pct#4 Federal Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the US Department of Justice and US Treasury. Expenditures from this fund shall be at the sole discretion of Constable Pct#4 and may be used only for law enforcement purposes.

**NCSO Federal Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the US Department of Justice and the US Treasury. Expenditures from this fund shall be at the sole discretion of the Sheriff and may be used only for law enforcement purposes.

**Constable Pct#1 Federal Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the US Department of Justice and the US Treasury. Expenditures from this fund shall be at the sole discretion of Constable Pct. # 1 and may be used only for law enforcement purposes.

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**Justice Court Building Security**

This fund is used to account for the receipt and expenditure of security fees collected pursuant to the Code of Criminal Procedure 102.017(d-2). Fees are assessed as court costs and may be used only for the purpose of providing security personnel, services, and items for a justice court located in a building that is not the county courthouse.

**County Clerk Records Management Fee Fund**

This fund is used to account for the receipt and expenditure of records management fees collected by the County Clerk. Such fees may only be used for records management or preservation services performed by the County Clerk. It is established in fiscal year 2022 in accordance with Senate Bill 346.

**District Clerk Records Management Fee Fund**

This fund is used to account for the receipt and expenditure of records management fees collected by the District Clerk. Such fees may only be used for records management or preservation services performed by the District Clerk. It is established in fiscal year 2022 in accordance with Senate Bill 346.

**Court Facility Fee Fund**

Fees are maintained in the County Treasury to be used by the county only to fund construction, renovation, or improvement of facilities that house the courts or to pay principal and interest on such projects. It is established in fiscal year 2022 in accordance with Senate Bill 41.

**Language Access Fund**

Money allocated to the Language Access Fund and maintained in the County Treasury may be used by a county only to provide language access services for individuals appearing before the court or receiving court services. It is established in fiscal year 2022 in accordance with Senate Bill 41.

**County Energy Transportation Reinvestment Zone (CETRZ) No. 1 Tax Increment Fund**

This fund is used to account for the receipt and expenditure of ad valorem taxes to be devoted to transportation infrastructure projects within the County pursuant to Texas Transportation Code 222.107.

**Capital Project Funds**

**Capital Projects Fund – Lake**

The Capital Projects Fund - Lake is used to account for financial resources to be used for the acquisition and construction of land and improvements for the Lake Naconiche project.

**Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term bonded debt. The primary source of revenue is local property taxes.



**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 1 of 11

	Special Revenue Funds			
	County Attorney Fee Fund	County Law Library Fund	Veterans Memorial Wall Fund	Nacogdoches Historical Commission
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,809	\$ 29,901	\$ 13,238	\$ 547
Investments	-	101,313	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	3,846	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,809</b>	<b>\$ 135,060</b>	<b>\$ 13,238</b>	<b>\$ 547</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 3,936	\$ 200	\$ 547
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>3,936</b>	<b>200</b>	<b>547</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	2,809	131,124	-	-
Other	-	-	13,038	-
Assigned	-	-	-	-
<b>Total Fund Balances</b>	<b>2,809</b>	<b>131,124</b>	<b>13,038</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,809</b>	<b>\$ 135,060</b>	<b>\$ 13,238</b>	<b>\$ 547</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 2 of 11

	Special Revenue Funds			
	Jury Fund	Justice Court Technology Fund	County and District Court Technology	District Clerk Archive
<b>Assets</b>				
Cash and Cash Equivalents	\$ 5,578	\$ 20,955	\$ 7,311	\$ 12,001
Investments	84,903	5,467	1,104	46,688
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 90,481</b>	<b>\$ 26,422</b>	<b>\$ 8,415</b>	<b>\$ 58,689</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 4,240	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>4,240</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	26,422	8,415	58,689
Public safety	-	-	-	-
Judicial	86,241	-	-	-
Other	-	-	-	-
Assigned:	-	-	-	-
<b>Total Fund Balances</b>	<b>86,241</b>	<b>26,422</b>	<b>8,415</b>	<b>58,689</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 90,481</b>	<b>\$ 26,422</b>	<b>\$ 8,415</b>	<b>\$ 58,689</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 3 of 11

	Special Revenue Funds			
	County Clerk Records Management	District Clerk Records Management	Record Management and Preservation	Courthouse Security Fee Fund
<b>Assets</b>				
Cash and Cash Equivalents	\$ 228,945	\$ 17,699	\$ 34,248	\$ 21,670
Investments	675,126	5,257	41,845	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	516	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 904,071</b>	<b>\$ 23,472</b>	<b>\$ 76,093</b>	<b>\$ 21,670</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 7,254	\$ 602	\$ 248	\$ 3,993
Accrued payroll	836	-	747	2,676
Due to other funds	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>8,090</b>	<b>602</b>	<b>995</b>	<b>6,669</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	895,981	22,870	75,098	-
Public safety	-	-	-	15,001
Judicial	-	-	-	-
Other	-	-	-	-
Assigned:	-	-	-	-
<b>Total Fund Balances</b>	<b>895,981</b>	<b>22,870</b>	<b>75,098</b>	<b>15,001</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 904,071</b>	<b>\$ 23,472</b>	<b>\$ 76,093</b>	<b>\$ 21,670</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 4 of 11

	Special Revenue Funds			
	LEOSE Training	D.A. Forfeiture Funds	D.A. Pretrial Intervention Fund	Constable Precinct 1 Forfeiture
<b>Assets</b>				
Cash and Cash Equivalents	\$ 28,931	\$ 44,792	\$ 18,078	\$ 1,847
Investments	-	163,930	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid Items	905	350	-	-
<b>Total Assets</b>	<u>\$ 29,836</u>	<u>\$ 209,072</u>	<u>\$ 18,078</u>	<u>\$ 1,847</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 225	\$ 678	\$ 3,590	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<u>225</u>	<u>678</u>	<u>3,590</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	905	350	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	28,706	-	-	-
Judicial	-	208,044	14,488	1,847
Other	-	-	-	-
Assigned:	-	-	-	-
<b>Total Fund Balances</b>	<u>29,611</u>	<u>208,394</u>	<u>14,488</u>	<u>1,847</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 29,836</u>	<u>\$ 209,072</u>	<u>\$ 18,078</u>	<u>\$ 1,847</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 5 of 11

	<b>Special Revenue Funds</b>			
	<b>Constable Precinct 4 Local Forfeiture</b>	<b>Election Services</b>	<b>Chapter 19 Funds</b>	<b>HAVA Fund</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 748	\$ 14,075	\$ -	\$ 18,776
Investments	-	-	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	1,620	-
Other receivables	-	6,712	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 748</b>	<b>\$ 20,787</b>	<b>\$ 1,620</b>	<b>\$ 18,776</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 616	\$ 1,245	\$ -
Accrued payroll	-	1,421	-	-
Due to other funds	-	-	375	-
Unearned Revenues	-	5,703	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>7,740</b>	<b>1,620</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	18,776
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	748	-	-	-
Other	-	13,047	-	-
Assigned:	-	-	-	-
<b>Total Fund Balances</b>	<b>748</b>	<b>13,047</b>	<b>-</b>	<b>18,776</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 748</b>	<b>\$ 20,787</b>	<b>\$ 1,620</b>	<b>\$ 18,776</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 6 of 11

	Special Revenue Funds			
	DA Juror Donations Fund	Lake Naconiche Fund	Homeland Security Grant	County Court Unearned Fund
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,953	\$ 21,145	\$ -	\$ 24,013
Investments	-	17,788	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	3,026	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid Items	-	1,670	-	-
<b>Total Assets</b>	<u>\$ 1,953</u>	<u>\$ 43,629</u>	<u>\$ -</u>	<u>\$ 24,013</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 2,639	\$ -	\$ -
Accrued payroll	-	2,450	-	-
Due to other funds	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>5,089</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	1,564	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>1,564</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	1,670	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	1,953	-	-	24,013
Other	-	35,306	-	-
Assigned:	-	-	-	-
<b>Total Fund Balances</b>	<u>1,953</u>	<u>36,976</u>	<u>-</u>	<u>24,013</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,953</u>	<u>\$ 43,629</u>	<u>\$ -</u>	<u>\$ 24,013</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 7 of 11

	Special Revenue Funds			
	DA Federal Forfeiture	Road Damage Fund	C.A. Pretrial Intervention Fund	Civic Center
<b>Assets</b>				
Cash and cash equivalents	\$ 9,847	\$ 68,878	\$ 28,597	\$ 21,887
Investments	-	-	10,881	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	8,233	-	2,291
Inventory	-	-	-	-
Prepaid items	-	-	-	12,488
<b>Total Assets</b>	<b>\$ 9,847</b>	<b>\$ 77,111</b>	<b>\$ 39,478</b>	<b>\$ 36,666</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 50,505	\$ 244	\$ 15,145
Accrued payroll	-	-	731	3,101
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	5,920
<b>Total Liabilities</b>	<b>-</b>	<b>50,505</b>	<b>975</b>	<b>24,166</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	12,488
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	26,606	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	9,847	-	38,503	-
Other	-	-	-	12
Assigned:	-	-	-	-
<b>Total Fund Balances</b>	<b>9,847</b>	<b>26,606</b>	<b>38,503</b>	<b>12,500</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 9,847</b>	<b>\$ 77,111</b>	<b>\$ 39,478</b>	<b>\$ 36,666</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 8 of 11

	Special Revenue Funds			
	Victims			
	Exposition Center Fund	Coordinator Liaison Grant County Attorney	Constable Precinct 2 State Forfeiture Fund	NCSO State Forfeiture Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 55,133	\$ -	\$ 1,105	\$ 72,711
Investments	35,197	-	-	551,314
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	5,924	-	-
Other receivables	23,750	-	-	-
Inventory	2,513	-	-	-
Prepaid items	42,787	-	-	10,293
<b>Total Assets</b>	<b>\$ 159,380</b>	<b>\$ 5,924</b>	<b>\$ 1,105</b>	<b>\$ 634,318</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 51,420	\$ 607	\$ -	\$ 3,500
Accrued payroll	10,435	-	-	-
Due to other funds	-	5,317	-	-
Unearned revenues	27,225	-	-	-
<b>Total Liabilities</b>	<b>89,080</b>	<b>5,924</b>	<b>-</b>	<b>3,500</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	45,300	-	-	10,293
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	1,105	620,525
Other	-	-	-	-
Assigned:	25,000	-	-	-
<b>Total Fund Balances</b>	<b>70,300</b>	<b>-</b>	<b>1,105</b>	<b>630,818</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 159,380</b>	<b>\$ 5,924</b>	<b>\$ 1,105</b>	<b>\$ 634,318</b>



**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 9 of 11

	Special Revenue Funds			
	Constable Pct 4 Federal Forfeiture Fund	NCSO Federal Forfeiture Fund	Constable Pct 1 Federal Forfeiture	Justice Court Building Security
<b>Assets</b>				
Cash and cash equivalents	\$ 2,882	\$ 93,957	\$ 21	\$ 10,751
Investments	-	30,761	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	1,330	-	-
<b>Total Assets</b>	<u>\$ 2,882</u>	<u>\$ 126,048</u>	<u>\$ 21</u>	<u>\$ 10,751</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 100	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	1,330	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	2,882	124,618	21	10,751
Other	-	-	-	-
Assigned:	-	-	-	-
<b>Total Fund Balances</b>	<u>2,882</u>	<u>125,948</u>	<u>21</u>	<u>10,751</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,882</u>	<u>\$ 126,048</u>	<u>\$ 21</u>	<u>\$ 10,751</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 10 of 11

	Special Revenue Funds			
	County Clerk Record Management Fee Fund	District Clerk Record Management Fee Fund	Court Facility Fee Fund	Language Access Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 3,912	\$ 7,350	\$ 12,632	\$ 4,340
Investments	-	-	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>Total Assets</b>	<u>\$ 3,912</u>	<u>\$ 7,350</u>	<u>\$ 12,632</u>	<u>\$ 4,340</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	3,912	7,350	12,632	4,340
Public safety	-	-	-	-
Judicial	-	-	-	-
Other	-	-	-	-
Assigned:	-	-	-	-
<b>Total Fund Balances</b>	<u>3,912</u>	<u>7,350</u>	<u>12,632</u>	<u>4,340</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 3,912</u>	<u>\$ 7,350</u>	<u>\$ 12,632</u>	<u>\$ 4,340</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2022**

Page 11 of 11

	<b>Special Revenue Funds</b>			
	<b>CETRZ No. 1 Tax Increment Fund</b>	<b>Capital Projects Fund- Lake</b>	<b>Debt Service Fund</b>	<b>Totals Non-Major Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 173	\$ 19,173	\$ 33,208	\$ 1,015,817
Investments	-	590,175	328,795	2,690,544
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	48,337	51,363
Federal and state grants	-	-	-	7,544
Other receivables	-	-	-	45,348
Inventory	-	-	-	2,513
Prepaid items	-	-	-	69,823
<b>Total Assets</b>	<b>\$ 173</b>	<b>\$ 609,348</b>	<b>\$ 410,340</b>	<b>\$ 3,882,952</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 151,534
Accrued payroll	-	-	-	22,397
Due to other funds	-	-	-	5,692
Unearned revenues	-	-	-	38,848
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>218,471</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	46,619	48,183
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>46,619</b>	<b>48,183</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	72,336
<b>Restricted:</b>				
Debt service	-	-	363,721	363,721
Capital projects	-	609,348	-	635,954
Grants	-	-	-	18,776
Records	-	-	-	1,115,709
Public safety	-	-	-	43,707
Judicial	-	-	-	1,279,519
Other	173	-	-	61,576
Assigned:	-	-	-	25,000
<b>Total Fund Balances</b>	<b>173</b>	<b>609,348</b>	<b>363,721</b>	<b>3,616,298</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 173</b>	<b>\$ 609,348</b>	<b>\$ 410,340</b>	<b>\$ 3,882,952</b>



**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
*For the Year Ended September 30, 2022*

Page 1 of 11

	<b>Special Revenue Funds</b>			
	<b>County Attorney Fee Fund</b>	<b>County Law Library Fund</b>	<b>Veterans Memorial Wall Fund</b>	<b>Nacogdoches Historical Commission</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	922	26,227	200	-
Intergovernmental	-	-	-	-
Earnings on investments	-	597	-	-
Miscellaneous	-	15,183	-	-
<b>Total Revenues</b>	<u>922</u>	<u>42,007</u>	<u>200</u>	<u>-</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	200	947
Administration of justice	-	55,169	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>55,169</u>	<u>200</u>	<u>947</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>922</u>	<u>(13,162)</u>	<u>-</u>	<u>(947)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	947
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>947</u>
Net change in fund balances	922	(13,162)	-	-
<b>Fund Balances - Beginning</b>	<u>1,887</u>	<u>144,286</u>	<u>13,038</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 2,809</u>	<u>\$ 131,124</u>	<u>\$ 13,038</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

Page 2 of 11

	<b>Special Revenue Funds</b>			
	<b>Jury Fund</b>	<b>Justice Court Technology Fund</b>	<b>County and District Court Technology</b>	<b>District Clerk Archive</b>
<b>Revenues</b>				
Taxes	\$ 628	\$ -	\$ -	\$ -
Fees and fines	3,301	12,050	4,757	2,070
Intergovernmental	14,654	-	-	-
Earnings on investments	433	38	5	283
Miscellaneous	6	-	-	-
<b>Total Revenues</b>	<b>19,022</b>	<b>12,088</b>	<b>4,762</b>	<b>2,353</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	5,605	6,001	240
Administration of justice	59,573	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>59,573</b>	<b>5,605</b>	<b>6,001</b>	<b>240</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,551)	6,483	(1,239)	2,113
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(40,551)	6,483	(1,239)	2,113
<b>Fund Balances - Beginning</b>	<b>126,792</b>	<b>19,939</b>	<b>9,654</b>	<b>56,576</b>
<b>Fund Balances - End of Year</b>	<b>\$ 86,241</b>	<b>\$ 26,422</b>	<b>\$ 8,415</b>	<b>\$ 58,689</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

Page 3 of 11

	<b>Special Revenue Funds</b>			
	<b>County Clerk Records Management</b>	<b>District Clerk Records Management</b>	<b>Record Management and Preservation</b>	<b>Courthouse Security Fee Fund</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	238,017	1,075	22,948	47,043
Intergovernmental	-	-	-	-
Earnings on investments	2,854	36	235	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>240,871</b>	<b>1,111</b>	<b>23,183</b>	<b>47,043</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	78,616	-	1,448	-
Administration of justice	37,347	2	7,050	99,051
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>115,963</b>	<b>2</b>	<b>8,498</b>	<b>99,051</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	124,908	1,109	14,685	(52,008)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	52,008
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,008</b>
Net change in fund balances	124,908	1,109	14,685	-
<b>Fund Balances - Beginning</b>	<b>771,073</b>	<b>21,761</b>	<b>60,413</b>	<b>15,001</b>
<b>Fund Balances - End of Year</b>	<b>\$ 895,981</b>	<b>\$ 22,870</b>	<b>\$ 75,098</b>	<b>\$ 15,001</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

	<b>Special Revenue Funds</b>			
	<b>LEOSE Training</b>	<b>D.A. Forfeiture Funds</b>	<b>D.A. Pretrial Intervention Fund</b>	<b>Constable Precinct 1 Forfeiture</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	8,121	10,529	3,919	-
Intergovernmental	-	-	-	-
Earnings on investments	-	1,080	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>8,121</b>	<b>11,609</b>	<b>3,919</b>	<b>-</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	-
Administration of justice	7,136	28,571	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>7,136</b>	<b>28,571</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	985	(16,962)	3,919	-
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	985	(16,962)	3,919	-
<b>Fund Balances - Beginning</b>	<b>28,626</b>	<b>225,356</b>	<b>10,569</b>	<b>1,847</b>
<b>Fund Balances - End of Year</b>	<b>\$ 29,611</b>	<b>\$ 208,394</b>	<b>\$ 14,488</b>	<b>\$ 1,847</b>



**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

Page 5 of 11

	<b>Special Revenue Funds</b>			
	<b>Constable Precinct 4 Local Forfeiture</b>	<b>Election Services</b>	<b>Chapter 19 Funds</b>	<b>HAVA Fund</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	-	53,810	-	-
Intergovernmental	-	-	9,436	80,081
Earnings on investments	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>53,810</u>	<u>9,436</u>	<u>80,081</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	45,992	9,436	94,124
Administration of justice	98	71	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<u>98</u>	<u>46,063</u>	<u>9,436</u>	<u>94,124</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(98)</u>	<u>7,747</u>	<u>-</u>	<u>(14,043)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	15,770
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,770</u>
Net change in fund balances	(98)	7,747	-	1,727
<b>Fund Balances - Beginning</b>	<u>846</u>	<u>5,300</u>	<u>-</u>	<u>17,049</u>
<b>Fund Balances - End of Year</b>	<u>\$ 748</u>	<u>\$ 13,047</u>	<u>\$ -</u>	<u>\$ 18,776</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

Page 6 of 11

	<b>Special Revenue Funds</b>			
	<b>DA Juror Donations Fund</b>	<b>Lake Naconiche Fund</b>	<b>Homeland Security Grant</b>	<b>County Court Unearned Fund</b>
<b>Revenues</b>				
Taxes	\$ -	\$ 66,963	\$ -	\$ -
Fees and fines	-	60,237	-	-
Intergovernmental	6	-	10,488	-
Earnings on investments	-	-	-	-
Miscellaneous	-	81	-	-
<b>Total Revenues</b>	<b>6</b>	<b>127,281</b>	<b>10,488</b>	<b>-</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	-
Administration of justice	-	-	-	671
Highway and streets	-	-	-	-
Health and welfare	-	-	10,488	-
Parks and recreation	-	114,850	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>114,850</b>	<b>10,488</b>	<b>671</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6	12,431	-	(671)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	6	12,431	-	(671)
<b>Fund Balances - Beginning</b>	<b>1,947</b>	<b>24,545</b>	<b>-</b>	<b>24,684</b>
<b>Fund Balances - End of Year</b>	<b>\$ 1,953</b>	<b>\$ 36,976</b>	<b>\$ -</b>	<b>\$ 24,013</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

Page 7 of 11

	Special Revenue Funds			
	DA Federal Forfeiture	Road Damage Fund	C.A. Pretrial Intervention Fund	Civic Center
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	-	783,786	28,150	99,274
Intergovernmental	-	-	-	-
Earnings on investments	-	-	48	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	-	783,786	28,198	99,274
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	-
Administration of justice	-	-	19,164	-
Highway and streets	-	763,960	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	181,889
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	-	763,960	19,164	181,889
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	19,826	9,034	(82,615)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	95,115
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	95,115
Net change in fund balances	-	19,826	9,034	12,500
<b>Fund Balances - Beginning</b>	9,847	6,780	29,469	-
<b>Fund Balances - End of Year</b>	\$ 9,847	\$ 26,606	\$ 38,503	\$ 12,500

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

Page 8 of 11

	Special Revenue Funds			
	Exposition Center Fund	Victims Coordinator Liaison Grant County Attorney	Constable Precinct 2 State Forfeiture Fund	NCSO State Forfeiture Fund
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	-	-	-	4,600
Intergovernmental	95,000	41,906	-	-
Earnings on investments	418	-	-	2,725
Miscellaneous	538,788	-	-	50,443
<b>Total Revenues</b>	<b>634,206</b>	<b>41,906</b>	<b>-</b>	<b>57,768</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	50,240	-	-
Administration of justice	-	5,086	-	38,928
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	642,804	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>642,804</b>	<b>55,326</b>	<b>-</b>	<b>38,928</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,598)	(13,420)	-	18,840
<b>Other Financing Sources (Uses)</b>				
Transfers in	53,898	13,420	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>53,898</b>	<b>13,420</b>	<b>-</b>	<b>-</b>
Net change in fund balances	45,300	-	-	18,840
<b>Fund Balances - Beginning</b>	<b>25,000</b>	<b>-</b>	<b>1,105</b>	<b>611,978</b>
<b>Fund Balances - End of Year</b>	<b>\$ 70,300</b>	<b>\$ -</b>	<b>\$ 1,105</b>	<b>\$ 630,818</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

	<b>Special Revenue Funds</b>			
	<b>Constable Pct 4 Federal Forfeiture Fund</b>	<b>NCSO Federal Forfeiture Fund</b>	<b>Constable Pct 1 Federal Forfeiture</b>	<b>Justice Court Building Security</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	-	38,154	-	190
Intergovernmental	-	-	-	-
Earnings on investments	-	175	-	-
Miscellaneous	-	36,864	-	-
<b>Total Revenues</b>	<b>-</b>	<b>75,193</b>	<b>-</b>	<b>190</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	-
Administration of justice	-	7,034	429	1,277
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>7,034</b>	<b>429</b>	<b>1,277</b>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	-	68,159	(429)	(1,087)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	-	68,159	(429)	(1,087)
<b>Fund Balances - Beginning</b>	<b>2,882</b>	<b>57,789</b>	<b>450</b>	<b>11,838</b>
<b>Fund Balances - End of Year</b>	<b>\$ 2,882</b>	<b>\$ 125,948</b>	<b>\$ 21</b>	<b>\$ 10,751</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
*For the Year Ended September 30, 2022*

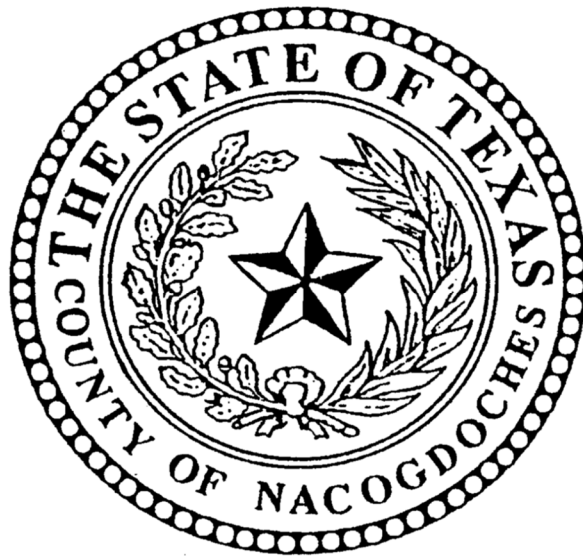
Page 10 of 11

	<b>Special Revenue Funds</b>			
	<b>County Clerk Record Management Fee Fund</b>	<b>District Clerk Record Management Fee Fund</b>	<b>Court Facility Fee Fund</b>	<b>Language Access Fund</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	3,912	7,350	12,632	4,340
Intergovernmental	-	-	-	-
Earnings on investments	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>3,912</b>	<b>7,350</b>	<b>12,632</b>	<b>4,340</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	-
Administration of justice	-	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,912	7,350	12,632	4,340
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	3,912	7,350	12,632	4,340
<b>Fund Balances - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances - End of Year</b>	<b>\$ 3,912</b>	<b>\$ 7,350</b>	<b>\$ 12,632</b>	<b>\$ 4,340</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
*For the Year Ended September 30, 2022*

Page 11 of 11

	<b>Special Revenue Funds</b>			<b>Totals Non-Major Funds</b>
	<b>CETRZ No. 1 Tax Increment Fund</b>	<b>Capital Projects Fund- Lake</b>	<b>Debt Service Fund</b>	
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 872,028	\$ 939,619
Fees and fines	-	-	-	1,477,614
Intergovernmental	-	-	-	251,571
Earnings on investments	-	2,620	1,179	12,726
Miscellaneous	-	-	-	641,365
<b>Total Revenues</b>	<b>-</b>	<b>2,620</b>	<b>873,207</b>	<b>3,322,895</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	292,849
Administration of justice	-	-	-	366,657
Highway and streets	-	-	-	763,960
Health and welfare	-	-	-	10,488
Parks and recreation	-	-	-	939,543
<b>Debt Service:</b>				
Principal	-	-	780,000	780,000
Interest and fiscal charges	-	-	92,512	92,512
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>872,512</b>	<b>3,246,009</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	2,620	695	76,886
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	231,158
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,158</b>
Net change in fund balances	-	2,620	695	308,044
<b>Fund Balances - Beginning</b>	<b>173</b>	<b>606,728</b>	<b>363,026</b>	<b>3,308,254</b>
<b>Fund Balances - End of Year</b>	<b>\$ 173</b>	<b>\$ 609,348</b>	<b>\$ 363,721</b>	<b>\$ 3,616,298</b>





**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**COUNTY ATTORNEY FEE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 1,000	\$ 922	\$ (78)
<b>Total Revenues</b>	<u>1,000</u>	<u>922</u>	<u>(78)</u>
<b>Expenditures</b>			
Administration of Justice	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,000</u>	<u>922</u>	<u>(78)</u>
Net Changes in Fund Balances	1,000	922	(78)
<b>Fund Balances - Beginning of Year</b>	<u>1,887</u>	<u>1,887</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 2,887</u>	<u>\$ 2,809</u>	<u>\$ (78)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**COUNTY LAW LIBRARY FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 16,000	\$ 26,227	\$ 10,227
Earnings on investments	900	597	(303)
Miscellaneous	14,388	15,183	795
<b>Total Revenues</b>	<u>31,288</u>	<u>42,007</u>	<u>10,719</u>
<b>Expenditures</b>			
Administration of justice	45,620	55,169	(9,549)
<b>Total Expenditures</b>	<u>45,620</u>	<u>55,169</u>	<u>(9,549)</u>
Net Changes in Fund Balances	(14,332)	(13,162)	1,170
<b>Fund Balances - Beginning of Year</b>	<u>144,286</u>	<u>144,286</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 129,954</u>	<u>\$ 131,124</u>	<u>\$ 1,170</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**VETERANS MEMORIAL WALL FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 3,750	\$ 200	\$ (3,550)
<b>Total Revenues</b>	<u>3,750</u>	<u>200</u>	<u>(3,550)</u>
<b>Expenditures</b>			
General government	<u>3,750</u>	<u>200</u>	<u>3,550</u>
<b>Total Expenditures</b>	<u>3,750</u>	<u>200</u>	<u>3,550</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>13,038</u>	<u>13,038</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 13,038</u></u>	<u><u>\$ 13,038</u></u>	<u><u>\$ -</u></u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NACOGDOCHES COUNTY HISTORICAL COMMISSION**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
General government	1,000	947	53
<b>Total Expenditures</b>	1,000	947	53
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(1,000)	(947)	53
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,000	947	(53)
<b>Total Other Financing Sources (Uses)</b>	1,000	947	53
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	\$ -	\$ -	\$ -

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**JURY FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Taxes	\$ 700	\$ 628	\$ (72)
Fees and fines	3,500	3,301	(199)
Intergovernmental	20,000	14,654	(5,346)
Earnings on investments	500	433	(67)
<b>Total Revenues</b>	<b>24,700</b>	<b>19,022</b>	<b>(5,678)</b>
<b>Expenditures</b>			
Administration of Justice	83,016	59,573	23,443
<b>Total Expenditures</b>	<b>83,016</b>	<b>59,573</b>	<b>23,443</b>
Net Changes in Fund Balances	(58,316)	(40,551)	17,765
<b>Fund Balances - Beginning of Year</b>	<b>126,792</b>	<b>126,792</b>	<b>-</b>
<b>Fund Balances - End of Year</b>	<b>\$ 68,476</b>	<b>\$ 86,241</b>	<b>\$ 17,765</b>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**JUSTICE COURT TECHNOLOGY FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 6,000	\$ 12,050	\$ 6,050
Earnings on investments	-	38	38
<b>Total Revenues</b>	<u>6,000</u>	<u>12,088</u>	<u>6,088</u>
<b>Expenditures</b>			
General government	<u>6,000</u>	<u>5,605</u>	<u>395</u>
<b>Total Expenditures</b>	<u>6,000</u>	<u>5,605</u>	<u>395</u>
Net Changes in Fund Balances	-	6,483	6,483
<b>Fund Balances - Beginning of Year</b>	<u>19,939</u>	<u>19,939</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 19,939</u>	<u>\$ 26,422</u>	<u>\$ 6,483</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**COUNTY AND DISTRICT COURT RECORD TECHNOLOGY**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 9,000	\$ 4,757	\$ (4,243)
Earnings on investments	-	5	5
<b>Total Revenues</b>	<u>9,000</u>	<u>4,762</u>	<u>(4,238)</u>
<b>Expenditures</b>			
General government	<u>6,001</u>	<u>6,001</u>	<u>-</u>
<b>Total Expenditures</b>	<u>6,001</u>	<u>6,001</u>	<u>-</u>
Net Changes in Fund Balances	2,999	(1,239)	(4,238)
<b>Fund Balances - Beginning of Year</b>	<u>9,654</u>	<u>9,654</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 12,653</u>	<u>\$ 8,415</u>	<u>\$ (4,238)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**DISTRICT CLERK ARCHIVE**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fee and fines	\$ 6,000	\$ 2,070	\$ (3,930)
Earnings on Investments	-	283	283
<b>Total Revenues</b>	<u>6,000</u>	<u>2,353</u>	<u>(3,647)</u>
<b>Expenditures</b>			
General government	<u>6,000</u>	<u>240</u>	<u>5,760</u>
<b>Total Expenditures</b>	<u>6,000</u>	<u>240</u>	<u>5,760</u>
Net Changes in Fund Balances	-	2,113	2,113
<b>Fund Balances - Beginning of Year</b>	<u>56,576</u>	<u>56,576</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 56,576</u></u>	<u><u>\$ 58,689</u></u>	<u><u>\$ 2,113</u></u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**COUNTY CLERK RECORDS MANAGEMENT**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 195,000	\$ 238,017	\$ 43,017
Earnings on investments	200	2,854	2,654
<b>Total Revenues</b>	<u>195,200</u>	<u>240,871</u>	<u>45,671</u>
<b>Expenditures</b>			
General government	231,324	78,616	152,708
Administration of justice	58,331	37,347	20,984
<b>Total Expenditures</b>	<u>289,655</u>	<u>115,963</u>	<u>173,692</u>
Net Changes in Fund Balances	(94,455)	124,908	219,363
<b>Fund Balances - Beginning of Year</b>	<u>771,073</u>	<u>771,073</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 676,618</u>	<u>\$ 895,981</u>	<u>\$ 219,363</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**DISTRICT CLERK RECORDS MANAGEMENT**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 3,600	\$ 1,075	\$ (2,525)
Earnings on investments	-	36	36
<b>Total Revenues</b>	<u>3,600</u>	<u>1,111</u>	<u>(2,489)</u>
<b>Expenditures</b>			
Administration of Justice	<u>8,000</u>	<u>2</u>	<u>7,998</u>
<b>Total Expenditures</b>	<u>8,000</u>	<u>2</u>	<u>7,998</u>
Net Changes in Fund Balances	(4,400)	1,109	5,509
<b>Fund Balances - Beginning of Year</b>	<u>21,761</u>	<u>21,761</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 17,361</u>	<u>\$ 22,870</u>	<u>\$ 5,509</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**RECORD MANAGEMENT AND PRESERVATION**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 25,000	\$ 22,948	\$ (2,052)
Earnings on investments	50	235	185
<b>Total Revenues</b>	<u>25,050</u>	<u>23,183</u>	<u>(1,867)</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	4,479	1,448	3,031
Administration of Justice	21,528	7,050	14,478
<b>Total Expenditures</b>	<u>26,007</u>	<u>8,498</u>	<u>17,509</u>
Net Changes in Fund Balances	(957)	14,685	15,642
<b>Fund Balances - Beginning of Year</b>	60,413	60,413	-
<b>Fund Balances - End of Year</b>	<u>\$ 59,456</u>	<u>\$ 75,098</u>	<u>\$ 15,642</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**COURTHOUSE SECURITY FEE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 27,000	\$ 47,043	\$ 20,043
<b>Total Revenues</b>	<u>27,000</u>	<u>47,043</u>	<u>20,043</u>
<b>Expenditures</b>			
Administration of Justice	92,516	99,051	(6,535)
<b>Total Expenditures</b>	<u>92,516</u>	<u>99,051</u>	<u>(6,535)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(65,516)</u>	<u>(52,008)</u>	<u>13,508</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	65,516	52,008	(13,508)
<b>Total Other Financing Sources (Uses)</b>	<u>65,516</u>	<u>52,008</u>	<u>(13,508)</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>15,001</u>	<u>15,001</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 15,001</u>	<u>\$ 15,001</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**LEOSE TRAINING**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 9,080	\$ 8,121	\$ (959)
<b>Total Revenues</b>	<u>9,080</u>	<u>8,121</u>	<u>(959)</u>
<b>Expenditures</b>			
Administration of justice	<u>41,639</u>	<u>7,136</u>	<u>34,503</u>
<b>Total Expenditures</b>	<u>41,639</u>	<u>7,136</u>	<u>34,503</u>
Net Changes in Fund Balances	(32,559)	985	33,544
<b>Fund Balances - Beginning of Year</b>	<u>28,626</u>	<u>28,626</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ (3,933)</u></u>	<u><u>\$ 29,611</u></u>	<u><u>\$ 33,544</u></u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**D.A. FORFEITURE FUNDS**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ 10,529	\$ 10,529
Earnings on investments	100	1,080	980
<b>Total Revenues</b>	<u>100</u>	<u>11,609</u>	<u>11,509</u>
<b>Expenditures</b>			
Administration of Justice	67,124	28,571	38,553
<b>Total Expenditures</b>	<u>67,124</u>	<u>28,571</u>	<u>38,553</u>
Net Changes in Fund Balances	(67,024)	(16,962)	50,062
<b>Fund Balances - Beginning of Year</b>	225,356	225,356	-
<b>Fund Balances - End of Year</b>	<u>\$ 158,332</u>	<u>\$ 208,394</u>	<u>\$ 50,062</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**D.A. PRETRIAL INTERVENTION FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fee and fines	\$ 11,300	\$ 3,919	\$ (7,381)
<b>Total Revenues</b>	<u>11,300</u>	<u>3,919</u>	<u>(7,381)</u>
<b>Expenditures</b>			
Administration of Justice	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	11,300	3,919	(7,381)
<b>Fund Balances - Beginning of Year</b>	10,569	10,569	-
<b>Fund Balances - End of Year</b>	<u>\$ 21,869</u>	<u>\$ 14,488</u>	<u>\$ (7,381)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**CONSTABLE PRECINCT 1 FORFEITURE**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
Administration of Justice	1,800	-	1,800
<b>Total Expenditures</b>	1,800	-	1,800
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,800)	-	1,800
Net Changes in Fund Balances	(1,800)	-	1,800
<b>Fund Balances - Beginning of Year</b>	1,847	1,847	-
<b>Fund Balances - End of Year</b>	\$ 47	\$ 1,847	\$ 1,800



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**CONSTABLE PRECINCT 4 FORFEITURE**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
Administration of justice	800	98	702
<b>Total Expenditures</b>	800	98	702
Net Changes in Fund Balances	(800)	(98)	702
<b>Fund Balances - Beginning of Year</b>	846	846	-
<b>Fund Balances - End of Year</b>	<u>\$ 46</u>	<u>\$ 748</u>	<u>\$ 702</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**ELECTION SERVICES**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ 54,124	\$ 53,810	\$ (314)
<b>Total Revenues</b>	<u>54,124</u>	<u>53,810</u>	<u>(314)</u>
<b>Expenditures</b>			
General government	54,068	45,992	8,076
Administration of justice	56	71	(15)
<b>Total Expenditures</b>	<u>54,124</u>	<u>46,063</u>	<u>8,061</u>
Net Changes in Fund Balances	-	7,747	7,747
<b>Fund Balances - Beginning of Year</b>	<u>5,300</u>	<u>5,300</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 5,300</u>	<u>\$ 13,047</u>	<u>\$ 7,747</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**CHAPTER 19 FUNDS**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Intergovernmental	\$ 17,600	\$ 9,436	\$ (8,164)
<b>Total Revenues</b>	<u>17,600</u>	<u>9,436</u>	<u>(8,164)</u>
<b>Expenditures</b>			
General government	17,600	9,436	8,164
<b>Total Expenditures</b>	<u>17,600</u>	<u>9,436</u>	<u>8,164</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**HAVA FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Intergovernmental	\$ 80,081	\$ 80,081	\$ -
<b>Total Revenues</b>	<u>80,081</u>	<u>80,081</u>	<u>-</u>
<b>Expenditures</b>			
General government	96,081	94,124	1,957
<b>Total Expenditures</b>	<u>96,081</u>	<u>94,124</u>	<u>1,957</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(16,000)</u>	<u>(14,043)</u>	<u>1,957</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	16,000	15,770	230
Net Changes in Fund Balances	-	1,727	1,727
<b>Fund Balances - Beginning of Year</b>	<u>17,049</u>	<u>17,049</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 17,049</u>	<u>\$ 18,776</u>	<u>\$ 1,727</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**DA JUROR DONATIONS FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Intergovernmental	\$ 400	\$ 6	\$ (394)
<b>Total Revenues</b>	<u>400</u>	<u>6</u>	<u>(394)</u>
<b>Expenditures</b>			
<b>Current:</b>			
Administration of Justice	1,000	-	1,000
<b>Total Expenditures</b>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net Changes in Fund Balances	(600)	6	606
<b>Fund Balances - Beginning of Year</b>	<u>1,947</u>	<u>1,947</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 1,347</u></u>	<u><u>\$ 1,953</u></u>	<u><u>\$ 606</u></u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**LAKE NACONICHE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Taxes	\$ 55,687	\$ 66,963	\$ 11,276
Fees and Fines	50,500	60,237	9,737
Miscellaneous	300	81	(219)
<b>Total Revenues</b>	<u>106,487</u>	<u>127,281</u>	<u>20,794</u>
<b>Expenditures</b>			
Parks and Recreation	<u>111,818</u>	<u>114,850</u>	<u>(3,032)</u>
<b>Total Expenditures</b>	<u>111,818</u>	<u>114,850</u>	<u>(3,032)</u>
Net Changes in Fund Balances	(5,331)	12,431	17,762
<b>Fund Balances - Beginning of Year</b>	<u>24,545</u>	<u>24,545</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 19,214</u>	<u>\$ 36,976</u>	<u>\$ 17,762</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**HOMELAND SECURITY GRANT FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Intergovernmental	\$ 10,488	\$ 10,488	\$ -
<b>Total Revenues</b>	<u>10,488</u>	<u>10,488</u>	<u>-</u>
<b>Expenditures</b>			
<b>Current:</b>			
Health and welfare	10,488	10,488	-
<b>Total Expenditures</b>	<u>10,488</u>	<u>10,488</u>	<u>-</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**COUNTY COURT UNEARNED FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
Administration of Justice	-	671	(671)
<b>Total Expenditures</b>	-	671	(671)
Net Changes in Fund Balances	-	(671)	(671)
<b>Fund Balances - Beginning of Year</b>	24,684	24,684	-
<b>Fund Balances - End of Year</b>	<u>\$ 24,684</u>	<u>\$ 24,013</u>	<u>\$ (671)</u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**DA FEDERAL FORFEITURE**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fee and fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
Administration of Justice	6,000	-	6,000
<b>Total Expenditures</b>	6,000	-	6,000
Net Changes in Fund Balances	(6,000)	-	-
<b>Fund Balances - Beginning of Year</b>	9,847	9,847	-
<b>Fund Balances - End of Year</b>	<u>\$ 3,847</u>	<u>\$ 9,847</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**ROAD DAMAGE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Charges for Services	\$ 775,554	\$ 783,786	\$ 8,232
<b>Total Revenues</b>	<u>775,554</u>	<u>783,786</u>	<u>8,232</u>
<b>Expenditures</b>			
Highway and streets	775,554	763,960	11,594
<b>Total Expenditures</b>	<u>775,554</u>	<u>763,960</u>	<u>11,594</u>
Net Changes in Fund Balances	-	19,826	19,826
<b>Fund Balances - Beginning of Year</b>	<u>6,780</u>	<u>6,780</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 6,780</u>	<u>\$ 26,606</u>	<u>\$ 19,826</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**C.A. PRETRIAL INTERVENTION FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and Fines	\$ 5,000	\$ 28,150	\$ 23,150
Earnings on Investments	-	48	48
<b>Total Revenues</b>	<u>5,000</u>	<u>28,198</u>	<u>23,198</u>
<b>Expenditures</b>			
Administration of Justice	<u>19,233</u>	<u>19,164</u>	<u>69</u>
<b>Total Expenditures</b>	<u>19,233</u>	<u>19,164</u>	<u>69</u>
Net Changes in Fund Balances	(14,233)	9,034	23,267
<b>Fund Balances - Beginning of Year</b>	<u>29,469</u>	<u>29,469</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 15,236</u></u>	<u><u>\$ 38,503</u></u>	<u><u>\$ 23,267</u></u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**CIVIC CENTER**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and Fines	\$ 76,750	\$ 99,274	\$ 22,524
<b>Total Revenues</b>	<u>76,750</u>	<u>99,274</u>	<u>22,524</u>
<b>Expenditures</b>			
Parks and Recreation	199,685	181,889	17,796
<b>Total Expenditures</b>	<u>199,685</u>	<u>181,889</u>	<u>17,796</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(122,935)</u>	<u>(82,615)</u>	<u>40,320</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	122,935	95,115	(27,820)
<b>Total Other Financing Sources (Uses)</b>	<u>122,935</u>	<u>95,115</u>	<u>(27,820)</u>
Net Changes in Fund Balances	-	12,500	12,500
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 12,500</u>	<u>\$ 12,500</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**EXPOSITION CENTER FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
Earnings on investments	100	418	318
Events and Miscellaneous	452,500	538,788	86,288
<b>Total Revenues</b>	<u>547,600</u>	<u>634,206</u>	<u>86,606</u>
<b>Expenditures</b>			
Parks and recreation-Exposition	680,536	642,804	37,732
<b>Total Expenditures</b>	<u>680,536</u>	<u>642,804</u>	<u>37,732</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(132,936)</u>	<u>(8,598)</u>	<u>124,338</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	132,936	53,898	(79,038)
<b>Total Other Financing Sources (Uses)</b>	<u>132,936</u>	<u>53,898</u>	<u>(79,038)</u>
Net Changes in Fund Balances	-	45,300	45,300
<b>Fund Balances - Beginning of Year</b>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 25,000</u>	<u>\$ 70,300</u>	<u>\$ 45,300</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**VICTIMS COORDINATOR LIAISON GRANT COUNTY ATTORNEY**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Intergovernmental	\$ 42,000	\$ 41,906	\$ (94)
<b>Total Revenues</b>	<u>42,000</u>	<u>41,906</u>	<u>(94)</u>
<b>Expenditures</b>			
General Government	50,845	50,240	605
Administration of Justice	5,218	5,086	132
<b>Total Expenditures</b>	<u>56,063</u>	<u>55,326</u>	<u>737</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,063)</u>	<u>(13,420)</u>	<u>643</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	14,063	13,420	(643)
<b>Total Other Financing Sources (Uses)</b>	<u>14,063</u>	<u>13,420</u>	<u>643</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**CONSTABLE PRECINCT 2 STATE FORFEITURE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and Fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
General Administration	200	-	200
Administration of Justice	900	-	900
<b>Total Expenditures</b>	1,100	-	1,100
Net Changes in Fund Balances	(1,100)	-	1,100
<b>Fund Balances - Beginning of Year</b>	1,105	1,105	-
<b>Fund Balances - End of Year</b>	\$ 5	\$ 1,105	\$ 1,100

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NCSO STATE FORFEITURE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and Fines	\$ 500	\$ 4,600	\$ 4,100
Earnings on investments	2,001	2,725	724
Miscellaneous	50,442	50,443	1
<b>Total Revenues</b>	<u>52,943</u>	<u>57,768</u>	<u>4,825</u>
<b>Expenditures</b>			
Administration of Justice	<u>122,908</u>	<u>38,928</u>	<u>83,980</u>
<b>Total Expenditures</b>	<u>122,908</u>	<u>38,928</u>	<u>83,980</u>
Net Changes in Fund Balances	(69,965)	18,840	88,805
<b>Fund Balances - Beginning of Year</b>	<u>611,978</u>	<u>611,978</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 542,013</u></u>	<u><u>\$ 630,818</u></u>	<u><u>\$ 88,805</u></u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**CONSTABLE PCT 4 FEDERAL FORFEITURE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
Administration of Justice	1,355	-	1,355
<b>Total Expenditures</b>	1,355	-	1,355
Net Changes in Fund Balances	(1,355)	-	1,355
<b>Fund Balances - Beginning of Year</b>	2,882	2,882	-
<b>Fund Balances - End of Year</b>	\$ 1,527	\$ 2,882	\$ 1,355

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**NCSO FEDERAL FORFEITURE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and Fines	\$ 11,601	\$ 38,154	\$ 26,553
Earnings on investments	142	175	33
Miscellaneous	36,863	36,864	1
<b>Total Revenues</b>	<u>48,606</u>	<u>75,193</u>	<u>26,587</u>
<b>Expenditures</b>			
Administration of Justice	68,026	7,034	60,992
<b>Total Expenditures</b>	<u>68,026</u>	<u>7,034</u>	<u>60,992</u>
Net Changes in Fund Balances	(19,420)	68,159	87,579
<b>Fund Balances - Beginning of Year</b>	<u>57,789</u>	<u>57,789</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 38,369</u>	<u>\$ 125,948</u>	<u>\$ 87,579</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**CONSTABLE PCT 1 FEDERAL FORFEITURE**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
Administration of Justice	450	429	21
<b>Total Expenditures</b>	450	429	21
Net Changes in Fund Balances	(450)	(429)	21
<b>Fund Balances - Beginning of Year</b>	450	450	-
<b>Fund Balances - End of Year</b>	\$ -	\$ 21	\$ 21

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**JUSTICE COURT BUILDING SECURITY**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and Fines	\$ 3,000	\$ 190	\$ (2,810)
<b>Total Revenues</b>	<u>3,000</u>	<u>190</u>	<u>(2,810)</u>
<b>Expenditures</b>			
Public Safety	3,700	1,277	2,423
<b>Total Expenditures</b>	<u>3,700</u>	<u>1,277</u>	<u>2,423</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(700)</u>	<u>(1,087)</u>	<u>(387)</u>
Net Changes in Fund Balances	(700)	(1,087)	(387)
<b>Fund Balances - Beginning of Year</b>	<u>11,838</u>	<u>11,838</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 11,138</u></u>	<u><u>\$ 10,751</u></u>	<u><u>\$ (387)</u></u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**COUNTY CLERK RECORD MANAGEMENT FEE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ 3,912	\$ 3,912
<b>Total Revenues</b>	-	3,912	3,912
<b>Expenditures</b>			
General government	-	-	-
<b>Total Expenditures</b>	-	-	-
Net Changes in Fund Balances	-	3,912	3,912
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	\$ -	\$ 3,912	\$ 3,912

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**DISTRICT CLERK RECORD MANAGEMENT FEE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ 7,350	\$ 7,350
<b>Total Revenues</b>	<u>-</u>	<u>7,350</u>	<u>7,350</u>
<b>Expenditures</b>			
General government	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	7,350	7,350
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 7,350</u>	<u>\$ 7,350</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**COURT FACILITY FEE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ 12,632	\$ 12,632
<b>Total Revenues</b>	-	12,632	12,632
<b>Expenditures</b>			
General government	-	-	-
<b>Total Expenditures</b>	-	-	-
Net Changes in Fund Balances	-	12,632	12,632
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	\$ -	\$ 12,632	\$ 12,632

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**LANGUAGE ACCESS FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ 4,340	\$ 4,340
<b>Total Revenues</b>	-	4,340	4,340
<b>Expenditures</b>			
General government	-	-	-
<b>Total Expenditures</b>	-	-	-
Net Changes in Fund Balances	-	4,340	4,340
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	\$ -	\$ 4,340	\$ 4,340



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**CERTZ NO. 1 TAX INCREMENT FUND**  
*For the Year Ended September 30, 2022*

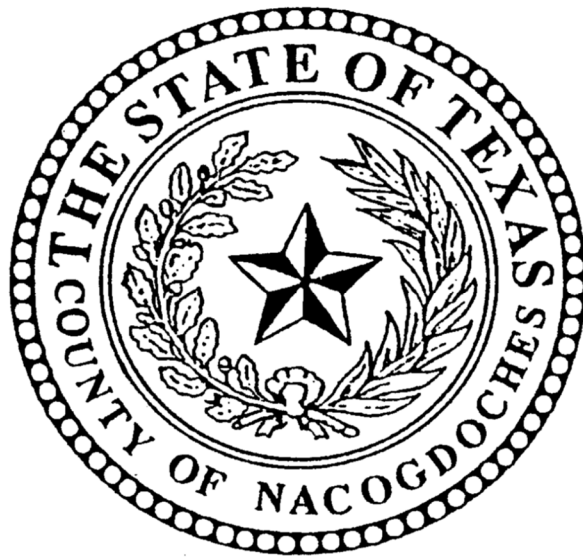
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Intergovernmental	\$ 14	\$ -	\$ (14)
<b>Total Revenues</b>	<u>14</u>	<u>-</u>	<u>(14)</u>
<b>Expenditures</b>			
General Government	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	14	-	(14)
<b>Fund Balances - Beginning of Year</b>	<u>173</u>	<u>173</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 187</u>	<u>\$ 173</u>	<u>\$ (14)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**CAPITAL PROJECTS FUND - LAKE**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Intergovernmental	\$ 54,400	\$ -	\$ (54,400)
Earnings on Investments	1,000	2,620	1,620
<b>Total Revenues</b>	<u>55,400</u>	<u>2,620</u>	<u>(52,780)</u>
<b>Expenditures</b>			
Capital Outlay	277,605	-	277,605
<b>Total Expenditures</b>	<u>277,605</u>	<u>-</u>	<u>277,605</u>
Net Changes in Fund Balances	(222,205)	2,620	224,825
<b>Fund Balances - Beginning of Year</b>	<u>606,728</u>	<u>606,728</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 384,523</u>	<u>\$ 609,348</u>	<u>\$ 224,825</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
*For the Year Ended September 30, 2022*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Property Taxes	\$ 887,007	\$ 872,028	\$ (14,979)
Earnings on investments	987	1,179	192
<b>Total Revenues</b>	<u>887,994</u>	<u>873,207</u>	<u>(14,787)</u>
<b>Expenditures</b>			
<b>Debt Service:</b>			
Principal	780,000	780,000	-
Interest	95,003	92,512	2,491
<b>Total Expenditures</b>	<u>875,003</u>	<u>872,512</u>	<u>2,491</u>
Net Changes in Fund Balances	12,991	695	(12,296)
<b>Fund Balances - Beginning of Year</b>	<u>363,026</u>	<u>363,026</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 376,017</u></u>	<u><u>\$ 363,721</u></u>	<u><u>\$ (12,296)</u></u>



**NACOGDOCHES COUNTY, TEXAS**  
**CUSTODIAL FUND DESCRIPTIONS**

**Custodial Funds**

**State Agency**

This fund is used to account for the receipt and remittance of fees and court costs collected by the County that are solely due to the State.

**Cash Bond**

This fund is used to account for the deposits from individuals for cash bonds and deposits from bail bondsmen for surety.

**Tax Assessor**

This fund is used to account for vehicle inventory tax (VIT) collected from new and used auto dealerships and remitted to the State Comptroller's Office.

**District Clerk Trust**

This fund is used to account for the receipt and expenditure of funds placed in the trust account by court order for settlement of an account.

**Sheriff**

This fund is used to account for monies seized through the caused law enforcement operations. The money is held in this account pending the outcome of the court case.

**District Attorney Seizure**

This fund is used to account for monies seized through the course of law enforcement operations. The money is held in this account pending the outcome of the court case.

**County Attorney Restitution**

This fund is used to account for restitution collected by the County Attorney under the "Hot Check" statute. Restitution from this fund is remitted to the merchants.

**County Clerk Trust**

This fund is used to account for receipt and expenditure of funds placed in the trust account by court order for the settlement of an account.

**Juvenile Probation Restitution**

This fund is used to account for restitution payments collected by the Juvenile Probation department.

**District Probation Restitution**

This fund is used to account for restitution payments collected by the District Probation department.

**Basic Supervision Fund**

This fund is used to account for revenues received from the Texas Department of Criminal Justice-Criminal Justice Assistance Division (TDCJ-CJAD), as well as probation fees collected by the Community Supervision & Corrections Department (CSCD), for adult probation supervision services.

**Special Services Fund**

This fund is used to account for payments received from the Texas Department of Criminal Justice – Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department (CSCD) for adult probation substance abuse and other special services.

**NACOGDOCHES COUNTY, TEXAS**  
**CUSTODIAL FUND DESCRIPTIONS (continued)**

**Custodial Funds (continued)**

**Sex Offender Caseload Fund**

This fund is used to account for payments received from the Texas Department of Criminal Justice – Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department (CSCD) Sex Offender Caseload Diversion Program.

**Community Service Restitution Fund**

This fund is used to account for payments received from the Texas Department of Criminal Justice – Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department (CSCD) community service restitution work program.

**Mentally Impaired Caseload Grant Fund**

This fund is used to account for payments received from the Texas Department of Criminal Justice – Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department (CSCD) mentally impaired specialized caseload diversion program.

**Pretrial Diversion Program Grant Fund**

This fund is used to account for payments received from the Texas Department of Criminal Justice – Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department (CSCD) pretrial diversion program.

**Local Juvenile Probation Funds**

This fund is used to account for the receipt and disbursement of probation fees received from juvenile offenders. Funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

**Title IV-E Funds Foster Care**

This fund is used to account for federal funds received for eligible juvenile probation children for the Title IV-E program and to be used for juvenile probation services.

**Title IV-E Enhanced Claims**

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program and to be used for juvenile probation services.

**TJJJ State Aid Fund**

This fund is used to account for the receipt and disbursement of State Aid funds from the Texas Juvenile Justice Department. Funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

**TJJJ Community Programs Fund**

This fund is used to account for the receipt and disbursement of Community Programs funds from the Texas Juvenile Justice Department. Funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

**TJJJ Pre/Post Adjudication Fund**

This fund is used to account for the receipt and disbursement of Pre/Post Adjudication funds from the Texas Juvenile Justice Department. Funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

**TJJJ Grant R Fund**

This fund is used to account for the receipt and disbursement of funds from the Texas Juvenile Justice Department. Funds are used for juvenile residential placements.

**NACOGDOCHES COUNTY, TEXAS**  
***CUSTODIAL FUND DESCRIPTIONS (continued)***

**Custodial Funds (continued)**

**TJJD Regionalization**

This fund is used to account for the receipt and disbursement of Regionalization funds from the Texas Juvenile Justice Department. Funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

**TJJD Interest Fund**

This fund is used to account for the receipt and disbursement of interest earned on idle grant funds. These funds are used for juvenile probation services.

**TJJD Mental Health Grant**

This fund is used to account for the receipt and disbursement of Mental Health funds from the Texas Juvenile Justice Department. Funds are used for juvenile probation mental health services provided by the Nacogdoches County Juvenile Probation department.

**TJJD Commitment Diversion Program**

This fund is used to account for the receipt and disbursement of Commitment Diversion funds from the Texas Juvenile Justice Department. Funds are used for juvenile residential placements.

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2022*

*Page 1 of 7*

	<b>State Agency</b>	<b>Cash Bond</b>	<b>Tax Assessor</b>	<b>District Clerk Trust</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 698,766	\$ 195,479	\$ 323,271	\$ 2,118,451
<b>Total Assets</b>	<u>\$ 698,766</u>	<u>\$ 195,479</u>	<u>\$ 323,271</u>	<u>\$ 2,118,451</u>
<b>Liabilities</b>				
Accounts Payable	\$ 660,673	\$ -	\$ -	\$ -
Held for others	-	-	-	-
Interest Payable	-	7,319	-	-
<b>Total Liabilities</b>	<u>660,673</u>	<u>7,319</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>				
Individuals, organizations, and other governments	38,093	188,160	323,271	2,118,451
<b>Total Net Position</b>	<u>\$ 38,093</u>	<u>\$ 188,160</u>	<u>\$ 323,271</u>	<u>\$ 2,118,451</u>



**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2022*

*Page 2 of 7*

	<b>Sheriff</b>	<b>District Attorney Seizure</b>	<b>County Attorney Restitution</b>	<b>County Clerk Trust</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 606,121	\$ 341,480	\$ 10	\$ 496,146
<b>Total Assets</b>	<u>\$ 606,121</u>	<u>\$ 341,480</u>	<u>\$ 10</u>	<u>\$ 496,146</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Held for others	-	-	-	-
Interest Payable	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>				
Individuals, organizations, and other governments	606,121	341,480	10	496,146
<b>Total Net Position</b>	<u>\$ 606,121</u>	<u>\$ 341,480</u>	<u>\$ 10</u>	<u>\$ 496,146</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2022*

*Page 3 of 7*

	<b>Juvenile Probation Restitution</b>	<b>District Probation Restitution</b>	<b>Basic Supervision</b>	<b>Special Services</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 4,937	\$ 100	\$ 781,658	\$ 11,879
<b>Total Assets</b>	<u>\$ 4,937</u>	<u>\$ 100</u>	<u>\$ 781,658</u>	<u>\$ 11,879</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ 12,832	\$ 722
Held for others	-	100	559	-
Interest Payable	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>100</u>	<u>13,391</u>	<u>722</u>
<b>Net Position</b>				
Individuals, organizations, and other governments	4,937	-	768,267	11,157
<b>Total Net Position</b>	<u>\$ 4,937</u>	<u>\$ -</u>	<u>\$ 768,267</u>	<u>\$ 11,157</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**September 30, 2022**

*Page 4 of 7*

	<b>Sex Offender Caseload</b>	<b>Community Service Restitution</b>	<b>Mentally Impaired Caseload</b>	<b>Pretrial Diversion Program</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 20,231	\$ 14,249	\$ 14,652	\$ 8,950
<b>Total Assets</b>	<u>\$ 20,231</u>	<u>\$ 14,249</u>	<u>\$ 14,652</u>	<u>\$ 8,950</u>
<b>Liabilities</b>				
Accounts Payable	\$ 3,064	\$ 1,075	\$ 583	\$ 306
Held for others	-	-	-	-
Interest Payable	-	-	-	-
<b>Total Liabilities</b>	<u>3,064</u>	<u>1,075</u>	<u>583</u>	<u>306</u>
<b>Net Position</b>				
Individuals, organizations, and other governments	17,167	13,174	14,069	8,644
<b>Total Net Position</b>	<u>\$ 17,167</u>	<u>\$ 13,174</u>	<u>\$ 14,069</u>	<u>\$ 8,644</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2022*

*Page 5 of 7*

	Local Juvenile Probation	Title IV-E Funds Foster Care	Title IV-E Enhanced Claims	TJJD State Aid
<b>Assets</b>				
Cash and cash equivalents	\$ 45,123	\$ 38,213	\$ 256,006	\$ 7,048
<b>Total Assets</b>	<u>\$ 45,123</u>	<u>\$ 38,213</u>	<u>\$ 256,006</u>	<u>\$ 7,048</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 2,152	\$ -	\$ 7,048
Held for others	-	-	-	-
Interest Payable	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>2,152</u>	<u>-</u>	<u>7,048</u>
<b>Net Position</b>				
Individuals, organizations, and other governments	45,123	36,061	256,006	-
<b>Total Net Position</b>	<u>\$ 45,123</u>	<u>\$ 36,061</u>	<u>\$ 256,006</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2022*

Page 6 of 7

	<b>TJJD Community Programs</b>	<b>TJJD Pre &amp; Post Adjudication</b>	<b>TJJD Grant R</b>	<b>TJJD Regionalization</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 322	\$ 14,931	\$ -
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 322</u>	<u>\$ 14,931</u>	<u>\$ -</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 322	\$ 14,931	\$ -
Held for others	-	-	-	-
Interest Payable	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>322</u>	<u>14,931</u>	<u>-</u>
<b>Net Position</b>				
Individuals, organizations, and other governments	-	-	-	-
<b>Total Net Position</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2022*

Page 7 of 7

	<b>TJJD Interest Fund</b>	<b>TJJD Mental Health</b>	<b>TJJD Commitment Diversion</b>	<b>Totals</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 1,422	\$ -	\$ 584	\$ 6,000,029
<b>Total Assets</b>	<u>\$ 1,422</u>	<u>\$ -</u>	<u>\$ 584</u>	<u>\$ 6,000,029</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ 584	\$ 704,292
Held for others	-	-	-	659
Interest Payable	-	-	-	7,319
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>584</u>	<u>712,270</u>
<b>Net Position</b>				
Individuals, organizations, and other governments	1,422	-	-	5,287,759
<b>Total Net Position</b>	<u>\$ 1,422</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,287,759</u>

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

Page 1 of 7

	<u>State Agency</u>	<u>Cash Bond</u>	<u>Tax Assessor</u>	<u>District Clerk Trust</u>
<b>Additions</b>				
Collections for the state	\$ 16,187,857	\$ -	\$ -	\$ -
Held for others	-	1,035,520	-	493,281
Tax collections for other governments	-	-	462,623	-
<b>Total Additions</b>	<u>16,187,857</u>	<u>1,035,520</u>	<u>462,623</u>	<u>493,281</u>
<b>Deductions</b>				
Payments to the state	16,310,848	-	-	-
Payments to individuals	-	1,017,622	-	126,778
Payments to other governments	-	-	494,842	-
<b>Total Deductions</b>	<u>16,310,848</u>	<u>1,017,622</u>	<u>494,842</u>	<u>126,778</u>
Net increase (decrease) in fiduciary net position	(122,991)	17,898	(32,219)	366,503
<b>Net Position - Beginning</b>	<u>161,084</u>	<u>170,262</u>	<u>355,490</u>	<u>1,751,948</u>
<b>Net Position - Ending</b>	<u>\$ 38,093</u>	<u>\$ 188,160</u>	<u>\$ 323,271</u>	<u>\$ 2,118,451</u>

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

Page 2 of 7

	<b>Sheriff</b>	<b>District Attorney Seizure</b>	<b>County Attorney Restitution</b>	<b>County Clerk Trust</b>
<b>Additions</b>				
Collections for the state	\$ -	\$ -	\$ -	\$ -
Held for others	1,396,795	205,855	7,017	309,859
Tax collections for other governments	-	-	-	-
<b>Total Additions</b>	<u>1,396,795</u>	<u>205,855</u>	<u>7,017</u>	<u>309,859</u>
<b>Deductions</b>				
Payments to the state	-	-	-	-
Payments to individuals	1,349,018	30,084	7,249	353,131
Payments to other governments	-	-	-	-
<b>Total Deductions</b>	<u>1,349,018</u>	<u>30,084</u>	<u>7,249</u>	<u>353,131</u>
Net increase (decrease) in fiduciary net position	47,777	175,771	(232)	(43,272)
<b>Net Position - Beginning</b>	558,344	165,709	242	539,418
<b>Net Position - Ending</b>	<u>\$ 606,121</u>	<u>\$ 341,480</u>	<u>\$ 10</u>	<u>\$ 496,146</u>



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

Page 3 of 7

	<b>Juvenile Probation Restitution</b>	<b>District Probation Restitution</b>	<b>Basic Supervision</b>	<b>Special Services</b>
<b>Additions</b>				
Collections for the state	\$ -	\$ -	\$ -	\$ -
Held for others	1,892	233,641	783,582	56,281
Tax collections for other governments	-	-	-	-
<b>Total Additions</b>	<u>1,892</u>	<u>233,641</u>	<u>783,582</u>	<u>56,281</u>
<b>Deductions</b>				
Payments to the state	-	-	-	-
Payments to individuals	1,892	233,641	805,651	56,206
Payments to other governments	-	-	-	-
<b>Total Deductions</b>	<u>1,892</u>	<u>233,641</u>	<u>805,651</u>	<u>56,206</u>
Net increase (decrease) in fiduciary net position	-	-	(22,069)	75
<b>Net Position - Beginning</b>	<u>4,937</u>	<u>-</u>	<u>790,336</u>	<u>11,082</u>
<b>Net Position - Ending</b>	<u><u>\$ 4,937</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 768,267</u></u>	<u><u>\$ 11,157</u></u>

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

Page 4 of 7

	<b>Sex Offender Caseload</b>	<b>Community Service Restitution</b>	<b>Mentally Impaired Caseload</b>	<b>Pretrial Diversion Program</b>
<b>Additions</b>				
Collections for the state	\$ -	\$ -	\$ -	\$ -
Held for others	82,640	57,170	55,000	42,512
Tax collections for other governments	-	-	-	-
<b>Total Additions</b>	<u>82,640</u>	<u>57,170</u>	<u>55,000</u>	<u>42,512</u>
<b>Deductions</b>				
Payments to the state	-	-	-	-
Payments to individuals	80,284	55,661	52,316	41,336
Payments to other governments	-	-	-	-
<b>Total Deductions</b>	<u>80,284</u>	<u>55,661</u>	<u>52,316</u>	<u>41,336</u>
Net increase (decrease) in fiduciary net position	2,356	1,509	2,684	1,176
<b>Net Position - Beginning</b>	<u>14,811</u>	<u>11,665</u>	<u>11,385</u>	<u>7,468</u>
<b>Net Position - Ending</b>	<u>\$ 17,167</u>	<u>\$ 13,174</u>	<u>\$ 14,069</u>	<u>\$ 8,644</u>

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

Page 5 of 7

	Local Juvenile Probation	Title IV-E Funds Foster Care	Title IV-E Enhanced Claims	TJJD State Aid
<b>Additions</b>				
Collections for the state	\$ -	\$ -	\$ -	\$ -
Held for others	1,565	177	893	161,201
Tax collections for other governments	-	-	-	-
<b>Total Additions</b>	<u>1,565</u>	<u>177</u>	<u>893</u>	<u>161,201</u>
<b>Deductions</b>				
Payments to the state	-	-	-	-
Payments to individuals	156	2,153	-	161,201
Payments to other governments	-	-	-	-
<b>Total Deductions</b>	<u>156</u>	<u>2,153</u>	<u>-</u>	<u>161,201</u>
Net increase (decrease) in fiduciary net position	1,409	(1,976)	893	-
<b>Net Position - Beginning</b>	<u>43,714</u>	<u>38,037</u>	<u>255,113</u>	<u>-</u>
<b>Net Position - Ending</b>	<u>\$ 45,123</u>	<u>\$ 36,061</u>	<u>\$ 256,006</u>	<u>\$ -</u>

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

Page 6 of 7

	<b>TJJD Community Programs</b>	<b>TJJD Pre &amp; Post Adjudication</b>	<b>TJJD Grant R</b>	<b>TJJD Regionalization</b>
<b>Additions</b>				
Collections for the state	\$ -	\$ -	\$ -	\$ -
Held for others	10,736	167,427	86,439	3,353
Tax collections for other governments	-	-	-	-
<b>Total Additions</b>	<u>10,736</u>	<u>167,427</u>	<u>86,439</u>	<u>3,353</u>
<b>Deductions</b>				
Payments to the state	-	-	-	-
Payments to individuals	10,736	167,427	86,439	3,353
Payments to other governments	-	-	-	-
<b>Total Deductions</b>	<u>10,736</u>	<u>167,427</u>	<u>86,439</u>	<u>3,353</u>
Net increase (decrease) in fiduciary net position	-	-	-	-
<b>Net Position - Beginning</b>	-	-	-	-
<b>Net Position - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Page 7 of 7

	<b>TJJD Interest Fund</b>	<b>TJJD Mental Health</b>	<b>TJJD Commitment Diversion</b>	<b>Totals</b>
<b>Additions</b>				
Collections for the state	\$ -	\$ -	\$ -	\$ 16,187,857
Held for others	98	1,830	131,966	5,326,730
Tax collections for other governments	-	-	-	462,623
<b>Total Additions</b>	<u>98</u>	<u>1,830</u>	<u>131,966</u>	<u>21,977,210</u>
<b>Deductions</b>				
Payments to the state	-	-	-	16,310,848
Payments to individuals	-	1,830	131,966	4,776,130
Payments to other governments	-	-	-	494,842
<b>Total Deductions</b>	<u>-</u>	<u>1,830</u>	<u>131,966</u>	<u>21,581,820</u>
Net increase (decrease) in fiduciary net position	98	-	-	395,390
<b>Net Position - Beginning</b>	<u>1,324</u>	<u>-</u>	<u>-</u>	<u>4,892,369</u>
<b>Net Position - Ending</b>	<u>\$ 1,422</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,287,759</u>



## UNAUDITED STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends	158
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	169
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	174
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	178
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	181
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

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

**NACOGDOCHES COUNTY, TEXAS**  
**NET POSITION BY COMPONENT-**  
**ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 1**  
**Page 1 of 2**

	<b>2013 as restated</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Governmental Activities:</b>					
Investment in capital assets	\$ 34,423,191	\$ 36,277,431	\$ 38,323,189	\$ 36,721,196	\$ 37,306,367
Restricted	4,020,782	3,084,760	2,892,774	4,720,640	4,020,899
Unrestricted	3,378,846	4,306,614	3,800,659	2,640,597	3,475,939
<b>Total Governmental Activities Net Position</b>	<b>\$ 41,822,819</b>	<b>\$ 43,668,805</b>	<b>\$ 45,016,622</b>	<b>\$ 44,082,433</b>	<b>\$ 44,803,205</b>

Note: The balances are entirely comprised of governmental activities. Therefore, no primary government totals have been displayed.

Source: County ACFR



**NACOGDOCHES COUNTY, TEXAS**  
**NET POSITION BY COMPONENT-**  
**ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 1**  
**Page 2 of 2**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021 as restated</b>	<b>2022</b>
<b>Governmental Activities:</b>					
Investment in capital assets	\$ 38,489,339	\$ 41,049,278	\$ 42,287,408	\$ 42,974,765	\$ 40,718,861
Restricted	3,922,371	4,792,259	5,233,198	4,814,703	4,176,436
Unrestricted	3,675,206	2,919,266	3,825,347	6,025,926	11,815,539
<b>Total Governmental Activities Net Position</b>	<b>\$ 46,086,916</b>	<b>\$ 48,760,803</b>	<b>\$ 51,345,953</b>	<b>\$ 53,815,394</b>	<b>\$ 56,710,836</b>

Note: The balances are entirely comprised of governmental activities. Therefore, no primary government totals have been displayed.

Source: County ACFR

**NACOGDOCHES COUNTY, TEXAS**  
**CHANGES IN NET POSITION – ACCRUAL**  
**BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 2**  
**Page 1 of 4**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Expenses</b>					
Governmental Activities:					
General administration	\$ 4,938,327	\$ 5,156,024	\$ 3,351,072	\$ 5,291,325	\$ 5,237,319
Judicial and law enforcement	9,650,725	10,258,897	10,336,758	11,187,905	11,687,652
Highways and streets	3,553,521	2,505,187	4,032,045	4,233,633	4,061,703
Health and welfare	954,491	1,883,236	2,574,242	1,051,784	1,023,558
Culture and recreation	1,175,569	1,269,430	1,233,468	1,239,338	1,227,346
Interest on long-term debt	493,491	448,224	393,734	378,988	356,200
<b>Total Primary Government Expenses</b>	<b>\$ 20,766,124</b>	<b>\$ 21,520,998</b>	<b>\$ 21,921,319</b>	<b>\$ 23,382,973</b>	<b>\$ 23,593,778</b>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for services:					
General government	324,413	291,839	408,795	494,374	399,068
Judicial and law enforcement	4,100,166	3,082,801	2,974,002	2,708,756	2,672,948
Highways and streets	1,802,584	1,057,918	1,020,404	998,184	1,084,315
Culture and recreation	538,303	627,094	599,927	667,357	638,503
Operating Grants and Contributions	1,248,753	776,462	588,728	726,182	550,294
Capital Grants and Contributions	273,627	1,008,896	1,669,176	284,600	25,710
<b>Total Governmental Activities</b>					
<b>Program Revenues</b>	<b>\$ 8,328,524</b>	<b>\$ 7,079,330</b>	<b>\$ 7,261,032</b>	<b>\$ 5,879,453</b>	<b>\$ 5,370,838</b>

Source: County ACFR

**NACOGDOCHES COUNTY, TEXAS**  
**CHANGES IN NET POSITION – ACCRUAL**  
**BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 2**  
**Page 2 of 4**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Expenses</b>					
Governmental Activities:					
General administration	\$ 4,730,562	\$ 5,436,919	\$ 5,424,988	\$ 5,717,168	\$ 5,867,967
Judicial and law enforcement	11,480,216	11,854,993	11,651,857	11,169,367	10,921,585
Highways and streets	4,898,787	4,384,733	4,301,548	4,195,351	6,222,515
Health and welfare	1,023,306	1,022,753	1,496,339	2,124,343	932,459
Culture and recreation	1,041,076	1,220,410	1,047,507	1,056,515	1,269,706
Interest on long-term debt	291,681	243,160	277,927	181,225	147,396
<b>Total Primary Government Expenses</b>	<b>\$ 23,465,628</b>	<b>\$ 24,162,968</b>	<b>\$ 24,200,166</b>	<b>\$ 24,443,969</b>	<b>\$ 25,361,628</b>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for services:					
General government	394,781	441,259	653,404	548,289	613,713
Judicial and law enforcement	2,656,229	3,676,760	2,301,688	2,371,069	2,783,794
Highways and streets	1,147,223	1,254,858	1,229,754	1,012,616	1,756,049
Culture and recreation	609,719	609,987	410,707	399,682	725,467
Operating Grants and Contributions	598,291	551,226	1,355,951	1,838,111	358,308
Capital Grants and Contributions	-	-	624,830	141,305	18,387
<b>Total Governmental Activities</b>					
<b>Program Revenues</b>	<b>\$ 5,406,243</b>	<b>\$ 6,534,090</b>	<b>\$ 6,576,334</b>	<b>\$ 6,311,072</b>	<b>\$ 6,255,718</b>

Source: County ACFR

**NACOGDOCHES COUNTY, TEXAS**  
**CHANGES IN NET POSITION – ACCRUAL**  
**BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 2**  
**Page 3 of 4**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	<u>\$ (13,686,794)</u>	<u>\$ (14,259,966)</u>	<u>\$ (16,041,866)</u>	<u>\$ (18,012,135)</u>	<u>\$ (18,187,535)</u>
<b>General Revenues and Other</b>					
<b>Changes in Net Position</b>					
Governmental Activities:					
Taxes:					
Property taxes	14,415,137	15,245,797	15,891,594	17,580,862	18,207,931
Sales and use taxes	512,570	584,436	654,769	631,298	613,763
Earnings on investments	120,483	41,158	42,764	49,448	59,282
Gain (Loss) on sale of capital assets	-	391,238	265,296	(2,324,843)	-
Grants and Contributions not restricted to specific programs	-	-	-	-	9,847
Miscellaneous	56,965	25,024	22,538	632,566	52,889
<b>Total Governmental Activities</b>	<u>15,105,155</u>	<u>16,287,653</u>	<u>16,876,961</u>	<u>16,569,331</u>	<u>18,943,712</u>
<b>Change in Net Position</b>					
Governmental Activities	<u>\$ 1,418,361</u>	<u>\$ 2,027,687</u>	<u>\$ 835,095</u>	<u>\$ (1,442,804)</u>	<u>\$ 756,177</u>

Note: The County Activity is entirely comprised of governmental activity. Therefore, no primary government totals have been displayed.

Source: County ACFR

**NACOGDOCHES COUNTY, TEXAS**  
**CHANGES IN NET POSITION – ACCRUAL**  
**BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 2**  
**Page 4 of 4**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	<u>\$ (16,931,538)</u>	<u>\$ (17,586,634)</u>	<u>\$ (17,889,094)</u>	<u>\$ (18,188,251)</u>	<u>\$ (19,105,910)</u>
<b>General Revenues and Other</b>					
<b>Changes in Net Position</b>					
Governmental Activities:					
Taxes:					
Property taxes	18,371,660	18,849,882	19,697,675	20,105,344	20,875,933
Sales and use taxes	666,299	665,366	639,367	671,837	777,666
Earnings on investments	167,669	372,062	193,742	139,048	152,153
Gain (Loss) on sale of capital assets	-	-	-	-	-
Grants and Contributions not restricted to specific programs	-	-	-	-	-
Miscellaneous	137,468	415,455	171,628	68,168	195,600
<b>Total Governmental Activities</b>	<u>19,343,096</u>	<u>20,302,765</u>	<u>20,702,412</u>	<u>20,984,397</u>	<u>22,001,352</u>
<b>Change in Net Position</b>					
Governmental Activities	<u>\$ 2,411,558</u>	<u>\$ 2,716,131</u>	<u>\$ 2,813,318</u>	<u>\$ 2,796,146</u>	<u>\$ 2,895,442</u>

Note: The County Activity is entirely comprised of governmental activity. Therefore, no primary government totals have been displayed.

Source: County ACFR

**NACOGDOCHES COUNTY, TEXAS**  
**FUND BALANCE OF GOVERNMENTAL FUNDS –**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 3**  
**Page 1 of 2**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>General Fund</b>					
Nonspendable	\$ 227,272	\$ 239,126	\$ 300,174	\$ 305,008	\$ 261,977
Unassigned	3,805,965	3,831,274	4,445,577	4,397,439	5,818,373
<b>Total General Fund</b>	<u>4,033,237</u>	<u>4,070,400</u>	<u>4,745,751</u>	<u>4,702,447</u>	<u>6,080,350</u>
<b>All Other Governmental Funds</b>					
Nonspendable	32,892	49,346	38,020	46,404	49,703
Restricted	3,914,230	3,015,073	2,815,837	4,680,634	4,021,150
Assigned	-	-	-	-	-
Unassigned	(23,592)	(12,777)	(19,191)	(21,411)	(23,381)
<b>Total All other Governmental Funds</b>	<u>3,923,530</u>	<u>3,051,642</u>	<u>2,834,666</u>	<u>4,705,627</u>	<u>4,047,472</u>
<b>Total Fund Balance all Funds</b>	<u>\$ 7,956,767</u>	<u>\$ 7,122,042</u>	<u>\$ 7,580,417</u>	<u>\$ 9,408,074</u>	<u>\$ 10,127,822</u>

Source: County ACFR

**NACOGDOCHES COUNTY, TEXAS**  
**FUND BALANCE OF GOVERNMENTAL FUNDS –**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 3**  
**Page 2 of 2**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>General Fund</b>					
Nonspendable	\$ 176,354	\$ 149,293	\$ 322,572	\$ 345,093	\$ 323,963
Unassigned	6,307,036	5,810,889	6,220,526	8,898,710	6,897,633
<b>Total General Fund</b>	<u>6,483,390</u>	<u>5,960,182</u>	<u>6,543,098</u>	<u>9,243,803</u>	<u>7,221,596</u>
<b>All Other Governmental Funds</b>					
Nonspendable	69,071	66,519	14,309	27,388	88,370
Restricted	3,898,659	6,844,895	9,148,727	8,978,204	4,910,837
Assigned	-	-	25,000	25,000	6,826,705
Unassigned	(31,721)	(28,004)	-	-	-
<b>Total All other Governmental Funds</b>	<u>3,936,009</u>	<u>6,883,410</u>	<u>9,188,036</u>	<u>9,030,592</u>	<u>11,825,912</u>
<b>Total Fund Balance all Funds</b>	<u>\$ 10,419,399</u>	<u>\$ 12,843,592</u>	<u>\$ 15,731,134</u>	<u>\$ 18,274,395</u>	<u>\$ 19,047,508</u>

Source: County ACFR

**NACOGDOCHES COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 4**

**Page 1 of 2**

	2013	2014	2015	2016	2017
<b>Revenues</b>					
Taxes	\$ 14,382,719	\$ 15,234,720	\$ 15,921,974	\$ 17,667,941	\$ 18,053,002
Intergovernmental	2,426,628	2,858,092	3,133,773	1,928,755	1,444,158
Charges for services	1,824,008	1,754,325	1,734,003	1,716,228	1,761,931
Fines, fees and forfeitures	3,908,058	2,374,696	2,245,439	1,971,496	1,988,206
Earnings on investments	121,503	41,114	43,453	47,918	57,889
Miscellaneous	813,449	777,454	892,528	1,000,638	928,682
<b>Total Revenues</b>	<b>23,476,365</b>	<b>23,040,401</b>	<b>23,971,170</b>	<b>24,332,976</b>	<b>24,233,868</b>
<b>Expenditures</b>					
<b>Current:</b>					
General government	5,430,722	4,905,626	4,868,429	5,128,397	5,235,090
Judicial and law enforcement-public safety	10,898,884	10,072,988	10,433,836	10,860,327	4,240,677
Public safety	-	-	-	-	6,749,634
Highways and streets	3,815,232	4,136,567	3,571,199	3,814,211	4,142,157
Health and welfare	514,951	257,160	299,611	320,100	312,309
Culture parks and recreation	948,947	912,561	847,446	881,621	837,319
Capital Outlay	55,712	2,100,275	2,193,460	869,425	268,918
<b>Debt Service:</b>					
Principal	1,505,000	1,536,184	1,535,157	1,718,835	1,841,283
Interest and fiscal charges	457,898	410,541	302,710	302,603	279,500
Bond issuance costs	-	-	45,477	-	-
<b>Total Expenditures</b>	<b>23,627,346</b>	<b>24,331,902</b>	<b>24,097,325</b>	<b>23,895,519</b>	<b>23,906,887</b>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(150,981)	(1,291,501)	(126,155)	437,457	326,981
<b>Other Financing Sources (Uses)</b>					
Sale of capital assets	13,834	24,082	25,183	532,930	130,989
Issuance of debt	-	-	2,589,000	-	-
Premium on bonds issued	-	-	-	-	-
Transfers in	514,313	322,496	177,244	1,598,374	129,055
Transfers out	(514,313)	(322,496)	(177,244)	(1,598,374)	(129,055)
Issuance of capital leases	-	1,188,239	583,576	857,270	261,778
Payments to escrow agent	-	-	(2,613,229)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>13,834</b>	<b>1,212,321</b>	<b>584,530</b>	<b>1,390,200</b>	<b>392,767</b>
Net Change in Fund Balances	\$ (137,147)	\$ (79,180)	\$ 458,375	\$ 1,827,657	\$ 719,748
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	9.89%	8.76%	8.84%	9.13%	9.65%

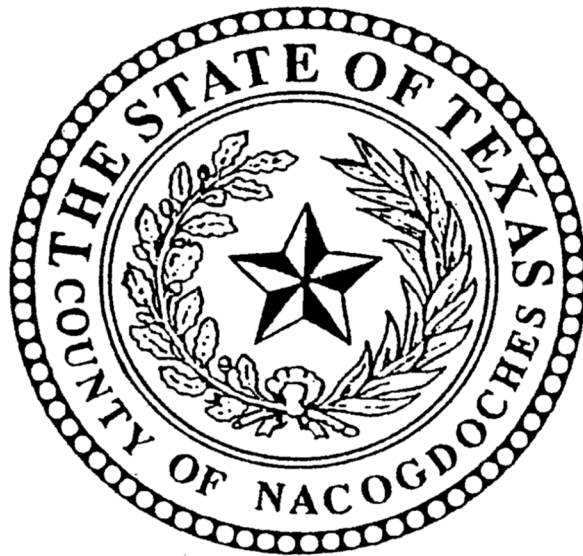


**NACOGDOCHES COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

**Table 4**

**Page 2 of 2**

	2018	2019	2020	2021	2022
<b>Revenues</b>					
Taxes	\$ 18,371,660	\$ 18,877,248	\$ 19,484,955	\$ 20,279,363	\$ 20,819,442
Intergovernmental	1,555,308	1,811,702	1,621,348	1,724,728	1,719,211
Charges for services	1,752,396	3,108,147	1,785,988	1,588,142	2,814,908
Fines, fees and forfeitures	2,020,089	1,460,387	2,947,174	2,927,453	1,442,143
Earnings on investments	162,818	354,651	181,724	130,847	136,362
Miscellaneous	881,772	974,975	959,096	837,474	1,302,047
<b>Total Revenues</b>	<b>24,744,043</b>	<b>26,587,110</b>	<b>26,980,285</b>	<b>27,488,007</b>	<b>28,234,113</b>
<b>Expenditures</b>					
<b>Current:</b>					
General government	6,028,808	5,441,252	5,620,563	5,454,258	5,920,303
Judicial and law enforcement-public safety	4,301,362	4,193,618	4,754,706	3,945,187	4,239,059
Public safety	6,823,107	7,033,440	7,076,145	7,304,888	8,562,866
Highways and streets	4,243,749	4,311,681	4,003,261	4,888,010	5,904,472
Health and welfare	311,220	311,636	777,873	1,053,474	265,615
Culture parks and recreation	849,372	828,430	762,891	734,503	939,543
Capital Outlay	246,112	1,026,787	620,591	-	970,659
<b>Debt Service:</b>					
Principal	1,908,314	2,660,567	1,299,180	1,030,569	1,056,117
Interest and fiscal charges	249,452	221,348	235,587	160,798	129,661
Bond issuance costs	-	-	-	-	-
<b>Total Expenditures</b>	<b>24,961,496</b>	<b>26,028,759</b>	<b>25,150,797</b>	<b>24,571,687</b>	<b>27,988,295</b>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(217,453)	558,351	1,829,488	2,916,320	245,818
<b>Other Financing Sources (Uses)</b>					
Sale of capital assets	262,916	839,057	437,463	9,000	286,330
Issuance of debt	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers in	905,518	2,261,102	2,109,054	598,543	4,322,204
Transfers out	(905,518)	(2,261,102)	(2,109,054)	(598,543)	(4,322,204)
Issuance of capital leases	246,112	1,026,787	620,591	-	240,965
Payments to escrow agent	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>509,028</b>	<b>1,865,844</b>	<b>1,058,054</b>	<b>9,000</b>	<b>527,295</b>
<b>Net Change in Fund Balances</b>	<b>\$ 291,575</b>	<b>\$ 2,424,195</b>	<b>\$ 2,887,542</b>	<b>\$ 2,925,320</b>	<b>\$ 773,113</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	9.62%	12.35%	6.58%	5.25%	4.80%



**NACOGDOCHES COUNTY, TEXAS**  
**ASSESSED VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX YEARS**

**Table 5**

<b>Fiscal Year</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Mineral Property</b>	<b>Industrial Property</b>	<b>Other property and adjustments</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
2013	\$ 1,353,439,299	\$ 343,414,570	\$ 524,381,220	\$ 37,409,930	\$ 842,706,689	\$ 3,101,351,708	0.4343
2014	1,336,396,600	351,417,240	424,453,240	36,773,690	935,638,270	3,084,679,040	0.4543
2015	1,460,880,920	342,585,420	264,831,040	31,144,180	974,812,910	3,074,254,470	0.5043
2016	1,511,952,777	350,873,957	244,414,690	38,089,530	950,573,130	3,095,904,084	0.5290
2017	1,530,665,605	367,188,790	119,968,460	104,847,060	932,338,640	3,055,008,555	0.5855
2018	1,626,386,224	394,106,560	146,491,300	133,704,660	958,288,410	3,258,977,154	0.6065
2019	1,676,724,640	411,068,450	181,616,720	177,674,120	959,313,370	3,406,397,300	0.5817
2020	1,829,350,770	456,743,160	214,784,950	220,083,640	1,005,750,260	3,726,712,780	0.5524
2021	1,752,828,370	399,664,880	245,454,380	52,501,690	1,040,338,500	3,490,787,820	0.5642
2022	1,980,812,208	412,841,160	207,118,770	55,712,800	1,005,323,030	3,661,807,968	0.5642

Source: Nacogdoches County Central Appraisal District

Ratio of total assessed value to total estimated value is 100%.

Tax rates are reported in dollars per \$100 value.

# NACOGDOCHES COUNTY, TEXAS

## PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS LAST TEN TAX YEARS

Table 6

Table 1 of 2

	2013	2014	2015	2016	2017
<b>Direct Rates</b>					
M & O	\$ 0.3894	\$ 0.4437	\$ 0.4768	\$ 0.5280	\$ 0.5575
Interest and Sinking	0.0649	0.0606	0.0522	0.0575	0.0490
<b>Total Direct Rates</b>	<u>\$ 0.4543</u>	<u>\$ 0.5043</u>	<u>\$ 0.5290</u>	<u>\$ 0.5855</u>	<u>\$ 0.6065</u>
<b>Overlapping rates:</b>					
City of Cushing	\$ 0.2802	\$ 0.2802	\$ 0.2829	\$ 0.3398	\$ 0.3672
City of Garrison	0.2764	0.2764	0.2859	0.2857	0.3112
City of Nacogdoches	0.5639	0.5639	0.5639	0.5681	0.5928
Central Heights ISD	1.3800	1.3800	1.3700	1.3700	1.3700
Chireno ISD	1.1117	1.1117	1.1117	1.1117	1.1117
Cushing ISD	1.3000	1.3000	1.3000	1.3000	1.3000
Douglass ISD	1.0400	1.0400	1.0400	1.0400	1.0400
Etoile ISD	1.3100	1.3100	1.3100	1.3100	1.3100
Garrison ISD	1.0970	1.0970	1.1080	1.1109	1.1065
Martinsville ISD	1.1840	1.1840	1.1840	1.2470	1.2618
Nacogdoches ISD	1.3575	1.3575	1.3575	1.3575	1.3575
Woden ISD	1.1090	1.1090	1.1090	1.1090	1.1090
Douglass Fire District	0.0300	0.0300	0.0282	0.0300	0.0300
Cushing Fire Department	0.0300	0.0300	0.0300	0.0300	0.0300
ESD #3 North Cty Fire	0.0300	0.0300	0.0300	0.0300	0.0300
ESD #4 South Cty Fire	0.0300	0.0300	0.0300	0.0300	0.0300
ESD #6 Northeast	0.0300	0.0300	0.0300	0.0300	0.0300
Municipal Utility Dist #1	-	-	-	-	-

Source: Nacogdoches Central Appraisal District

Tax rates are reported in dollars per \$100 of value.

Overlapping rates are those of local and county governments that apply to property owners within Nacogdoches County. Not all overlapping rates apply to all Nacogdoches County property owners (e.g. the rates for school districts and special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

# NACOGDOCHES COUNTY, TEXAS

## PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS LAST TEN TAX YEARS

Table 6

Table 2 of 2

	2018	2019	2020	2021	2022
<b>Direct Rates</b>					
M & O	\$ 0.5306	\$ 0.5212	\$ 0.5295	\$ 0.5387	\$ 0.5402
Interest and Sinking	0.0511	0.0464	0.0229	0.0255	0.0240
<b>Total Direct Rates</b>	<u>\$ 0.5817</u>	<u>\$ 0.5676</u>	<u>\$ 0.5524</u>	<u>\$ 0.5642</u>	<u>\$ 0.5642</u>
<b>Overlapping rates:</b>					
City of Cushing	\$ 0.3735	\$ 0.4143	\$ 0.4160	\$ 0.4101	\$ 0.3953
City of Garrison	0.3175	0.3452	0.3480	0.3633	0.3535
City of Nacogdoches	0.5928	0.6169	0.6140	0.6160	0.6160
Central Heights ISD	1.3200	1.3100	1.2400	1.2364	1.2364
Chireno ISD	1.1117	1.1117	1.0306	0.9530	0.9599
Cushing ISD	1.3000	1.3000	1.2300	1.2264	1.2234
Douglass ISD	1.0400	1.0400	0.9700	0.9622	0.9303
Etoile ISD	1.3100	1.3100	1.2933	1.2797	1.3066
Garrison ISD	1.1065	1.1700	1.0683	1.0547	1.3600
Martinsville ISD	1.2008	1.2008	1.1445	1.1512	1.1479
Nacogdoches ISD	1.3325	1.3325	1.2309	1.2997	1.2663
Woden ISD	1.1090	1.1090	1.2531	1.1431	1.1431
Douglass Fire District	0.0300	0.0300	0.0300	0.0300	0.0298
Cushing Fire Department	0.0300	0.0300	0.0300	0.0300	0.0300
ESD #3 Central Heights	0.0300	0.0300	0.0300	0.0300	0.0292
ESD #4 Nacogdoches	0.0300	0.0300	0.0300	0.0300	0.0277
ESD #6 Northeast	0.0300	0.0300	0.0300	0.0300	0.0297
Municipal Utility Dist #1	-	0.0400	0.3831	0.2030	0.1896

Source: Nacogdoches Central Appraisal District

Tax rates are reported in dollars per \$100 of value.

Overlapping rates are those of local and county governments that apply to property owners within Nacogdoches County. Not all overlapping rates apply to all Nacogdoches County property owners (e.g. the rates for school districts and special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

**NACOGDOCHES COUNTY, TEXAS**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT AND TEN YEARS AGO**  
*(Amounts Expressed In Thousands)*

**Table 7**

Taxpayer	2022			2013		
	Total Assessed Value	Rank	% of Total Assessed Valuation	Total Assessed Value	Rank	% of Total Assessed Valuation
Oncor Electric Delivery Co LLC	\$ 90,529	1	2.47%	\$ 42,197.00	4	1.37%
Aethon Energy Operating LLC	63,861	2	1.74%	-		
BP America Production Company	59,748	3	1.63%	-		
Transcanada Keystone Pipeline	42,335	4	1.16%	-		
Norbord Texas LP	39,740	5	1.09%	35,801	6	1.16%
BTA ETG Gathering LLC	37,427	6	1.02%	-		
SFA 1411 Owner LP	33,236	7	0.91%	-		
Pilgrim's Processing Plant	32,367	8	0.88%	23,875	9	0.77%
Union Pacific Railroad Co.	29,947	9	0.82%	-		
RockCliff Energy OP LLC (PL)	25,654	10	0.70%	-		
Samson Lone Star LLC	-			56,169	1	1.82%
Exco Operating Company	-			51,633	2	1.67%
EOG Resources, Inc.	-			49,721	3	1.61%
TPFII East Texas Gathering	-			38,827	5	1.26%
Exxon Mobile Corp.	-			32,246	7	1.05%
Enbridge Pipelines	-			28,904	8	0.94%
TGG Pipeline LTD	-			22,408	10	0.73%
Totals	\$ 454,844		12.42%	\$ 381,781		12.38%
Total assessed values			\$3,661,808	\$3,084,679		
Source: Nacogdoches Central Appraisal District						

**NACOGDOCHES COUNTY, TEXAS**  
**PRINCIPAL TAX LEVIES AND COLLECTIONS**  
**FOR THE LAST TEN FISCAL YEARS**  
*(Amounts Expressed In Thousands)*

**Table 8**

Tax Year	Fiscal Year	Total Taxes Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Tax Collections	Total Tax Collections as a Percentage of Current Levy	Outstanding Delinquent Taxes	Delinquent Taxes as a Percentage of Current Levy
			Amount	Percentage of Levy Collected					
2012	2013	\$ 13,863	\$ 13,474	97.19%	\$ 59	\$ 13,533	97.62%	\$ 330	2.38%
2013	2014	15,232	14,798	97.15%	82	14,880	97.69%	352	2.31%
2014	2015	15,917	15,505	97.41%	45	15,550	97.69%	367	2.31%
2015	2016	17,464	17,179	98.37%	25	17,204	98.51%	260	1.49%
2016	2017	17,832	17,710	99.32%	23	17,733	99.44%	99	0.56%
2017	2018	18,253	17,944	98.31%	62	18,006	98.65%	247	1.35%
2018	2019	18,710	18,480	98.77%	34	18,514	98.95%	196	1.05%
2019	2020	19,907	19,134	96.12%	47	19,181	96.35%	726	3.65%
2020	2021	20,006	19,701	98.48%	70	19,771	98.83%	235	1.17%
2021	2022	20,759	20,264	97.62%	28	20,292	97.75%	467	2.25%

Source: Nacogdoches Central Appraisal District

**NACOGDOCHES COUNTY, TEXAS**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
*(Amounts Expressed In Thousands)*

**Table 9**

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income	Per Capita*
	General Obligation Bonds	Refunding Bonds	Tax Notes	Finance Leases	Issuance Premiums/ (Discount)			
2013	\$ 4,125	\$ 8,685	\$ -	\$ -	\$ 228	\$ 13,038	0.66%	194
2014	3,510	7,835	-	1,117	206	12,668	0.58%	174
2015	2,885	7,209	-	1,440	185	11,719	0.57%	179
2016	2,670	6,076	-	1,927	164	10,837	0.48%	151
2017	2,445	4,927	-	1,721	143	9,236	0.44%	151
2018	2,215	3,754	-	1,462	122	7,553	0.44%	151
2019	1,975	2,555	-	1,267	101	5,898	0.25%	90
2020	1,725	2,075	-	1,316	79	5,195	0.21%	80
2021	1,465	1,580	-	1,043	58	4,146	0.16%	64
2022	1,195	1,070	-	1,008	37	3,310	0.11%	51

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

\* See Demographic and Economic Statistics schedule for personal income and population data.

These ratios are calculated using personal income and population for the prior fiscal year.

Source: County ACFR



**NACOGDOCHES COUNTY, TEXAS**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
*(Amounts Expressed In Thousands)*

**Table 10**

Fiscal Year	General Bonded Debt Outstanding						Percentage of Actual Taxable	
	General Obligation Bonds	Refunding Bonds	Tax Notes	Premium on Bonds	Less amounts Available in Debt Service Fund	Total Primary Government	Value of Property	Per Capita
2013	\$ 4,125	\$ 8,913	\$ -	\$ 228	\$ 469	\$ 12,797	0.41%	\$ 194
2014	3,510	7,835	-	206	427	11,124	0.36%	170
2015	2,885	7,394	-	185	364	10,100	0.33%	155
2016	2,670	6,076	-	164	485	8,425	0.27%	128
2017	2,445	4,927	-	143	337	7,178	0.23%	109
2018	2,215	3,754	-	122	342	5,749	0.18%	88
2019	1,975	2,555	-	101	377	4,254	0.12%	65
2020	1,725	2,075	-	79	318	3,561	0.10%	55
2021	1,465	1,580	-	58	318	2,785	0.08%	42
2022	1,195	1,070	-	37	343	1,959	0.05%	30

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.  
 See Table 5 for property value data.  
 See Table 13 for population data.

**NACOGDOCHES COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING DEBT**  
**FISCAL YEAR 2022**

**Table 11**

<b>Government Unit</b>	<b>Long-Term Debt Outstanding</b>	<b>Applicable Percentage</b>	<b>Overlapping Debt</b>
<b>Debt repaid with property taxes</b>			
City of Nacogdoches	\$ 20,489,000	100.00%	\$ 20,489,000
Central Heights ISD	11,260,000	100.00%	11,260,000
Etoile ISD (closed)	-	100.00%	-
Martinsville ISD	3,365,000	100.00%	3,365,000
Nacogdoches ISD	99,005,000	100.00%	99,005,000
Woden ISD	10,245,000	100.00%	10,245,000
Chireno ISD	626,000	61.05%	382,173
Cushing ISD	8,825,000	98.79%	8,718,218
Douglass ISD	9,800,000	100.00%	9,800,000
City of Garrison	-	100.00%	-
Garrison ISD	13,970,000	89.79%	12,543,663
	<hr/>		<hr/>
Subtotal overlapping debt	177,585,000		175,808,054
	<hr/>		<hr/>
Nacogdoches County direct debt			3,310,169
			<hr/>
Total Direct and Overlapping debt			\$ 179,118,223
			<hr/>

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Nacogdoches County. This process recognizes that, when considering the Government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.

(2) The percentage of overlapping debt applicable is estimated using the assessed values of the overlapping government property within the county compared to the total value in the overlapping government's boundaries.

Source: Lawrence Financial Consulting, LLC

**NACOGDOCHES COUNTY, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**LAST TEN FISCAL YEARS**

**Table 12**

Legal Debt Margin Calculation for Fiscal Year 2020 (in thousands)	
Assessed Value	\$ 3,661,808
Debt limit (25% of Assessed Value)	915,452
Debt applicable to limit:	
General obligation bonds	2,265
Less: Amount set aside for repayment of general obligation debt	364
Total net debt applicable to limit	1,901
Legal debt margin	\$ 913,551

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit	\$ 771,170	\$ 771,170	\$ 768,564	\$ 773,976	\$ 763,752	\$ 814,744	\$ 851,599	\$ 931,678	\$ 872,697	\$ 915,452
Total net debt applicable to limit	12,569	10,921	9,730	8,261	7,035	5,627	4,153	3,482	2,682	1,901
Legal debt margin	\$ 758,601	\$ 760,249	\$ 758,834	\$ 765,715	\$ 756,717	\$ 809,117	\$ 847,446	\$ 928,196	\$ 870,015	\$ 913,551
 Total net debt applicable to the limit as a % of debt limit	1.63%	1.42%	1.27%	1.07%	0.92%	0.69%	0.49%	0.37%	0.31%	0.21%

Note: Under state law, the County

**NACOGDOCHES COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

**Table 13**

<b>Fiscal Year</b>	<b>County Population <sup>1</sup></b>	<b>Personal Income <sup>1</sup></b>	<b>Per Capita Income <sup>2</sup></b>	<b>Median Age <sup>2</sup></b>	<b>Unemployment Rate <sup>1</sup></b>	<b>School Enrollment</b>
2013	66,034	\$ 1,950,059,000	\$ 29,531	27.80	6.40%	11,050
2014	65,330	2,063,904,000	31,592	27.80	5.00%	11,069
2015	65,301	2,063,904,000	31,592	29.90	4.70%	11,188
2016	65,664	2,249,541,000	34,258	29.90	5.10%	11,198
2017	65,806	2,249,541,000	34,258	31.30	3.80%	11,238
2018	65,580	2,386,951,000	36,398	31.30	3.70%	11,160
2019	65,711	2,480,887,000	37,755	31.30	3.50%	10,707
2020	65,204	2,514,839,000	38,569	31.50	6.70%	10,824
2021	64,668	2,663,545,584	41,188	30.60	4.90%	10,409
2022	64,668	3,059,184,408	47,306	31.50	5.50%	10,352

Sources:

<sup>1</sup> Texas Workforce Commission and The County Information Program Texas Association of Counties

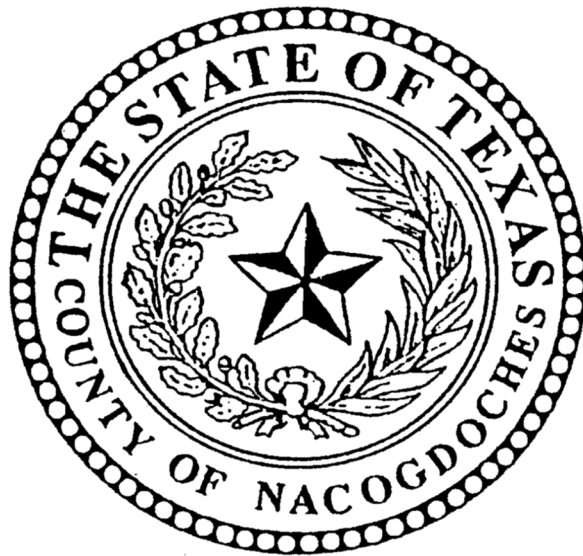
<sup>2</sup> Texas Education Agency & Nacogdoches Co. School District

**NACOGDOCHES COUNTY, TEXAS**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

**Table 14**

Employer	2022			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Stephen F. Austin State University	1,636	1	7.39%	1,609	2	7.35%
Pilgrim's Pride	1,471	2	6.65%	1,725	1	7.88%
Nacogdoches ISD	1034	3	4.67%	985	3	4.50%
Nacogdoches County Hospital Dist.	599	4	2.71%	694	4	3.17%
Nacogdoches Medical Center	554	5	2.50%	512	6	2.34%
Etech Global Services	550	6	2.48%	455	5	2.08%
Wal-Mart Supercenter	390	7	1.76%	345	7	1.58%
Eaton	339	8	1.53%			0.00%
City of Nacogdoches	325	9	1.47%	311	8	1.42%
Nacogdoches County	277	10	1.25%	271	10	1.24%
NIBCO, Inc.	-	-	-	275	9	1.26%
<b>Total</b>	<b>7,175</b>		<b>32.42%</b>	<b>7,182</b>		<b>32.81%</b>
<b>Total County Employment per TX Workforce Commission</b>			<b>22,133</b>			<b>21,889</b>

Source: NEDCO and Texas Workforce Commission



**NACOGDOCHES COUNTY, TEXAS**
*Table 15*
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION  
LAST TEN FISCAL YEARS**

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Government</b>										
General	45	46	45	46	49	48	47	48	47	48
Finance	9	8	8	8	8	8	8	8	8	8
<b>Law Enforcement</b>										
Officers	117	119	115	114	108	113	107	108	108	108
Civilians	11	12	12	13	14	14	21	22	21	22
<b>Judicial</b>										
Judges	7	7	7	7	7	7	7	7	7	7
Other	38	38	37	37	38	38	38	38	38	38
<b>Health and Welfare</b>	7	7	7	5	5	5	3	3	3	3
<b>Streets and Highways</b>	29	32	32	32	36	36	36	36	36	36
<b>Recreation</b>	8	8	8	8	8	8	7	7	7	7
<b>Total</b>	<u>271</u>	<u>277</u>	<u>271</u>	<u>270</u>	<u>273</u>	<u>277</u>	<u>274</u>	<u>277</u>	<u>275</u>	<u>277</u>

Source: Nacogdoches County Budget

\*\* Transfer stations were closed 3/31/11.

**NACOGDOCHES COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

**Table 16**  
**Page 1 of 2**

<b>Function</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>General Government</b>					
Birth certificates issued	3,053	2,979	2,962	2,979	3,272
Marriage licenses issued	530	479	472	497	526
Septic permits processed	164	95	119	132	144
<b>Law Enforcement</b>					
Average number of inmates per day	219	245	235	260	252
<b>Highways &amp; Streets</b>					
New roads	-	-	-	-	-
<b>Roads resurfaced (miles)</b>	50	26	12	37	77
Bridges new	-	-	-	-	-
Bridges repaired	25	10	4	9	6
Bridges closed	-	-	-	-	-
<b>Recreation</b>					
Expo Center and Civic Center events***	59	101	126	115	84x
<b>Solid Waste</b>					
Refuse collected (cubic yds)	**	**	**	**	**

Source: Various County departments.

\* Two events cancelled due to Hurricane Ike in Sept. 2008.

x Seven events cancelled due to Hurricane Harvey in FY 2017. The Civic Center is also an emergency shelter and was used to house evacuees.

^ Events cancelled; Covid-19

\*\* The transfer stations were closed 3/31/11.

\*\*\*Civic Center not available for rent until Sept. 2012

\*\*\*Events cancelled March 2020 to Sept 2020 due to COVID-19



**NACOGDOCHES COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

*Table 16*  
*Page 2 of 2*

<b>Function</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>General Government</b>					
Birth certificates issued	3,359	4,466	3,354	4144	4,002
Marriage licenses issued	468	474	427	447	454
Septic permits processed	119	171	188	179	221
<b>Law Enforcement</b>					
Average number of inmates per day	253	266	270	287	307
<b>Highways &amp; Streets</b>					
New roads	-	-	-	-	-
<b>Roads resurfaced (miles)</b>	166	187	30	35	10
Bridges new	-	-	-	-	-
Bridges repaired	8	6	4	7	16
Bridges closed	-	-	-	-	-
<b>Recreation</b>					
Expo Center and Civic Center events***	101	83	43^	49^	86
<b>Solid Waste</b>					
Refuse collected (cubic yds)	**	**	**	**	**

Source: Various County departments.

\* Two events cancelled due to Hurricane Ike in Sept. 2008.

x Seven events cancelled due to Hurricane Harvey in FY 2017. The Civic Center is also an emergency shelter and was used to house evacuees.

^ Events cancelled; Covid-19

\*\* The transfer stations were closed 3/31/11.

\*\*\*Civic Center not available for rent until Sept. 2012

\*\*\*Events cancelled March 2020 to Sept 2020 due to COVID-19

**NACOGDOCHES COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY ACTIVITY**  
**LAST TEN FISCAL YEARS**

*Table 17*  
*Page 1 of 2*

Function/Program	2013	2014	2015	2016	2017
<b>General Government</b>					
Courthouse	1	1	1	1	1
Annex	1	1	1	1	1
Storage building	1	1	1	1	1
Maintenance building	1	1	1	1	1
Records storage building	1	1	1	1	1
** Vocational school	1	1	1	-	-
Weigh Station	-	-	-	-	-
<b>Law Enforcement</b>					
Law Enforcement Center (jail)	1	1	1	1	1
JP and Constable Offices	3	3	3	3	3
District Probation building	1	1	1	1	1
Community Service building	1	1	1	1	1
Juvenile Probation building	1	1	1	1	1
Patrol units	17	17	19	19	21
<b>Other Public Works</b>					
County roads	778	778	778	778	778
Bridges	109	109	109	109	109
Dams	4	4	4	4	4
Road and Bridge shops	5	5	5	5	5
Road and Bridge Washday/Storage	1	1	1	1	1
Road and Bridge radio towers	1	1	1	1	1
Road and Bridge transmitters	1	1	1	1	1
Water supply system extension & improvements	1	1	1	1	1
<b>Recreation</b>					
Expo Center Arena	1	1	1	1	1
Expo Barns	3	3	3	3	3
Expo Storage	1	1	1	1	1
Expo Shop	1	1	1	1	1
Expo Sign	-	-	-	-	-
Expo Midway restroom	1	1	1	1	1
Lake park	1	1	1	1	1
Park Guard House	1	1	1	1	1
Park Restrooms	3	3	3	3	3
Park pavilion	-	1	1	1	1
Park Playground	-	-	-	-	-
Park primitive camp sites	-	-	-	-	-
Park swim beach covers	-	-	-	-	-
<b>Health &amp; Welfare</b>					
Senior Center	1	1	1	1	1
Shelter/Civic Center	1	1	1	1	1
Emergency Operations Center	1	1	1	1	1
<b>Solid Waste</b>					
Transfer stations	-	-	-	-	-

Source: Various County departments

\*\* The Vocational School was sold to the Nacogdoches Independent School District on 2/22/2016.

**NACOGDOCHES COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY ACTIVITY**  
**LAST TEN FISCAL YEARS**

*Table 17*  
*Page 2 of 2*

Function/Program	2018	2019	2020	2021	2022
<b>General Government</b>					
Courthouse	1	1	1	1	1
Annex	1	1	1	1	1
Storage building	1	1	1	1	1
Maintenance building	1	1	1	1	1
Records storage building	1	1	1	1	1
** Vocational school	-	-	-	-	-
Weigh Station	1	1	1	1	1
<b>Law Enforcement</b>					
Law Enforcement Center (jail)	1	1	1	1	1
JP and Constable Offices	3	3	3	3	3
District Probation building	1	1	1	1	1
Community Service building	1	1	1	1	1
Juvenile Probation building	1	1	1	1	1
Patrol units	21	21	20	20	21
<b>Other Public Works</b>					
County roads	778	778	778	778	778
Bridges	109	109	109	109	109
Dams	4	4	4	4	4
Road and Bridge shops	5	5	5	5	5
Road and Bridge Washday/Storage	1	1	1	1	1
Road and Bridge radio towers	1	1	1	1	1
Road and Bridge transmitters	1	1	1	1	1
Water supply system extension & improvements	1	1	1	2	2
<b>Recreation</b>					
Expo Center Arena	1	1	1	1	1
Expo Barns	3	3	3	3	3
Expo Storage	1	1	1	1	1
Expo Shop	1	1	1	1	1
Expo Sign	-	-	1	1	1
Expo Midway restroom	1	1	1	1	1
Lake park	1	1	1	1	1
Park Guard House	1	1	1	1	1
Park Restrooms	3	3	3	3	3
Park pavilion	1	1	1	1	1
Park Playground	1	1	1	1	1
Park primitive camp sites	-	-	-	3	3
Park swim beach covers	-	-	-	2	2
<b>Health &amp; Welfare</b>					
Senior Center	1	1	1	1	1
Shelter/Civic Center	1	1	1	1	1
Emergency Operations Center	1	1	1	1	1
<b>Solid Waste</b>					
Transfer stations	-	-	-	-	-

Source: Various County departments

\*\* The Vocational School was sold to the Nacogdoches Independent School District on 2/22/2016.