

OLDHAM COUNTY, TEXAS
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT
YEAR ENDED SEPTEMBER 30, 2021

OLDHAM COUNTY, TEXAS

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	2
BASIC FINANCIAL STATEMENTS:	
Government-Wide Statement of Activities and Net Assets	4
Combined Statement of Cash Receipts and Disbursements and Change in Cash Balance - Budget and Actual Governmental Fund Types - General and Special Revenue Funds	5
Notes to Financial Statements	7
COMBINING STATEMENTS:	
Combining Schedule of Disbursements - Governmental Fund Types - General Funds	16
Combining Statement of Cash Receipts and Disbursements and Change in Cash Balance - Governmental Fund Types - Special Revenue Funds	17
SUPPLEMENTAL INFORMATION SECTION:	
Schedule of Cash Receipts and Disbursements and Change in Cash Balance - Fiduciary Fund Types - Agency Funds	19

INDEPENDENT AUDITORS' REPORT

To The Honorable County Judge and Members of the Commissioners Court
Oldham County, Vega, Texas

We have audited the accompanying cash basis financial statements of the governmental activities of Oldham County, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities of Oldham County, Texas, as of September 30, 2021, and the respective changes in cash basis financial position for the year then ended in conformity with the cash basis of accounting described in Note 1.



McGinty & Associates, LLP
Certified Public Accountants

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Hereford, Texas 79045
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Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Management has omitted the *Management's Discussion and Analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole that collectively comprise Oldham County's basic financial statements. The accompanying combining statements and supplemental information on pages 16 through 19 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

These combining statements and the supplemental information are the responsibility of management and were derived from, and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole on the basis of accounting described in Note 1.

McBinty + Associates LLP

Hereford, Texas
November 11, 2022

OLDHAM COUNTY, TEXAS
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES AND NET ASSETS - CASH BASIS
 AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021

CASH RECEIPTS:

Ad valorem taxes	\$ 1,539,731.14
Lieu of taxes	889,881.70
Sales and other taxes	182,223.17
Fines and fees of office	934,952.45
State sources	75,884.14
Grant revenues	292,865.50
Seizures and forfeitures	977,629.03
Miscellaneous	48,690.01
Reimbursements and refunds	59,074.51
Sale of assets	750.00
Investment revenues	7,780.16
Total Cash Receipts	<u>5,009,461.81</u>

CASH DISBURSEMENTS:

Officials/other salaries	1,539,153.39
Payroll costs and employee benefits	698,400.74
Other operating costs	1,831,326.94
Capital outlay	3,002,552.01
Total Cash Disbursements	<u>7,071,433.08</u>

OTHER CASH SOURCES (USES)

Transfers in	400,000.00
Transfers out	<u>(400,000.00)</u>

INCREASE IN NET ASSETS

NET ASSETS - BEGINNING OF YEAR	9,827,970.03
NET ASSETS - END OF YEAR	<u>\$ 7,765,998.76</u>

ASSETS

Cash	\$ 884,570.67
Cash equivalents	<u>6,881,428.09</u>
Total Assets	<u>\$ 7,765,998.76</u>

NET ASSETS

Unrestricted	\$ 7,310,974.04
Restricted	<u>455,024.72</u>
Total Net Assets	<u>\$ 7,765,998.76</u>

See Accompanying "Notes to Financial Statements"

Special Revenue Fund

Budget	Actual	Variance Favorable (Unfavorable)	Totals (Memorandum Only)
\$ -	\$ -	\$ -	\$ 1,539,731.14
-	-	-	889,881.70
-	-	-	182,223.17
200,000.00	218,178.83	18,178.83	934,952.45
13,000.00	12,981.28	(18.72)	75,884.14
-	-	-	292,865.50
-	-	-	977,629.03
20,000.00	5,056.96	(14,943.04)	48,690.01
-	-	-	59,074.51
-	-	-	750.00
300.00	140.21	(159.79)	7,780.16
<u>233,300.00</u>	<u>236,357.28</u>	<u>3,057.28</u>	<u>5,009,461.81</u>
135,752.00	135,751.89	0.11	1,539,153.39
60,471.00	60,225.03	245.97	698,400.74
775,596.00	84,639.57	690,956.43	1,831,326.94
100,000.00	140,418.51	(40,418.51)	3,002,552.01
<u>1,071,819.00</u>	<u>421,035.00</u>	<u>650,784.00</u>	<u>7,071,433.08</u>
(838,519.00)	(184,677.72)	653,841.28	(2,061,971.27)
400,000.00	400,000.00	-	-
-	-	-	-
\$ <u>(438,519.00)</u>	215,322.28	\$ <u>653,841.28</u>	(2,061,971.27)
	<u>239,702.44</u>		<u>9,827,970.03</u>
	\$ <u>455,024.72</u>		\$ <u>7,765,998.76</u>

OLDHAM COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. REPORTING ENTITY:

The County Commissioners' Court, a four member group, with the County Judge presiding, is the level of government which has governance responsibilities over all activities related to county operations within the jurisdiction of Oldham County, Texas. The County Commissioners and County Judge are elected by the public and have decision-making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

1. Cash Receipts and Disbursements Method of Accounting:

The books and records of Oldham County are maintained on the basis of cash receipts and disbursements whereby revenues are recorded when received and disbursements are recorded when paid. The County's budget is also prepared and maintained on the cash receipts and disbursements method. This is a comprehensive basis of accounting and budgeting other than generally accepted accounting principles.

2. Budget:

The County's official budget was prepared and adopted by the County Commissioners Court at a duly advertised public meeting prior to the expenditure of funds. It is maintained on the fiscal year ending September 30, and is originally prepared prior to the start of the succeeding year. Budget amendments can be made when necessary and authorized by the Commissioners Court.

C. TOTALS (MEMORANDUM ONLY):

The financial statement columns labeled "TOTALS (Memorandum Only)" are presented for purposes of additional analysis and are not a required part of the financial statements of the County.

OLDHAM COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

NOTE 2 - DEPOSITS AND TEMPORARY INVESTMENTS:

Ending cash and temporary investment balances include the following:

	<u>Amount</u>
<u>General Fund</u>	
Demand Deposits, interest bearing	\$ 811,067.11
Certificates of Deposit	-
Tex Pool and Logic	<u>6,499,906.93</u>
	<u>7,310,974.04</u>
<u>Special Revenue Fund</u>	
Demand Deposits, interest bearing	73,503.56
Certificates of Deposit	-
Tex Pool and Logic	<u>381,521.16</u>
	<u>455,024.72</u>
Total County Funds	<u>7,765,998.76</u>
<u>Agency Funds</u>	
Demand Deposits, interest bearing	<u>90,563.86</u>
Total	<u>\$7,856,562.62</u>

OLDHAM COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

NOTE 2 - DEPOSITS AND TEMPORARY INVESTMENTS (CONTINUED):

DEPOSITS:

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank maintains pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The dollar amount of the pledged securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

The County's cash deposits were fully insured or collateralized as required by the state statutes at September 30, 2021. Deposits were properly secured at all times during the year.

The cash deposits held at financial institutions can be categorized according to three levels of risk. These three levels of risk are:

- Category 1 - Deposits which are insured or collateralized with securities held by the entity or by its agent in the entity's name.
- Category 2 - Deposits which are collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
- Category 3 - Deposits which are not collateralized.

Based on these three levels of risk, all of the County's cash deposits are classified as category 2.

OLDHAM COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

NOTE 2 - DEPOSITS AND TEMPORARY INVESTMENTS (CONTINUED):

TEMPORARY INVESTMENTS:

Statutes authorize the County to invest in obligations of the U.S. Treasury or the State of Texas, certain U.S. agencies, certificates of deposit, money market savings accounts, certain municipal securities, repurchase agreements, common trust funds and other investments specifically allowed by Chapter 2256 Public Funds Investment and Chapter 2257 Collateral for Public Funds of the Government Code.

Similar to cash deposits, investments held at a financial institution can be categorized according to three levels of risk. These three levels of risk are:

- Category 1 - Investments that are insured, registered or held by the entity or by its agent in the entity's name.
- Category 2 - Investments that are uninsured and unregistered held by the counterparty's trust department or agent in the entity's name.
- Category 3 - Uninsured and unregistered investments held by the counterparty, its trust department or its agent, but not in the entity's name.

Based on these three levels of risk, all of the County's investments are classified as category 1.

The County's temporary investments at September 30, 2021, are shown below.

<u>Type of Security</u>	<u>Fair Value</u>	<u>Percentage of Total</u>	<u>Credit Rating</u>	<u>Investment Maturity</u>	
				<u>Less than 1 year</u>	<u>1 - 2 Years</u>
Certificates of Deposit	\$ -	0.00%	N/A	\$ -	\$ -
TexPool	2,683,787.15	39.00%	AAAm	2,683,787.15	-
Logic	4,197,640.94	61.00%	AAAm	4,197,640.94	-
Total Investments	<u>\$6,881,428.09</u>	<u>100.00%</u>		<u>\$6,881,428.09</u>	<u>\$ -</u>

NOTE 3 - PENSION PLAN:

A. PLAN DESCRIPTION

Oldham 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 District 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 nontraditional defined benefit pension plans.

OLDHAM COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

NOTE 3 - PENSION PLAN (CONTINUED):

TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR 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 governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

B. FUNDING POLICY

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 15.05% for the months of the accounting year in 2020, and 14.88% for the months of the accounting year in 2021. The contribution rate payable by the employee members for calendar year 2021 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

OLDHAM COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

NOTE 3 - PENSION PLAN (CONTINUED):

C. ANNUAL PENSION COST

For the employer's accounting year ending September 30, 2021, the TCDRS pension plan actual contributions were \$224,002.46. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2018, and December 31, 2019, the basis for determining the contribution rates for calendar years 2020, and 2021. The December 31, 2020, actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/20
Actuarial cost method	Entry Age
Amortization method	Level % of payroll, closed
Amortization period	20.0 yrs.
Asset valuation method	5-yr smoothed market
Actuarial Assumptions:	
Investment return	7.50%
Projected salary increases	4.60%
Inflation	2.55%
Cost-of-living adjustments	0.00%

**Schedule of Funding Progress for the Retirement Plan
of the Employees of Oldham County**

Actuarial Valuation Date	Total Pension Liability	Fiduciary Net Position	Net Pension Liability	Fiduciary Net Position as a % of Total Pension Liability	Annual Covered Payroll	Net Pension Liability as a % of Covered Payroll
12/31/20	10,016,697	9,143,990	872,706	91.29%	1,500,188	58.17%

OLDHAM COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

NOTE 4 - PROPERTY TAXES:

Property taxes are levied by October 1st in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1st of the year following the year in which imposed. On January 1st of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are reported as revenues when they are collected since the County is on the cash receipts and disbursements method of accounting.

NOTE 5 - LEASES:

The County leases office equipment and radar units under operating leases expiring in various years through 2026. Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of September 30, 2021, are as follows:

<u>Year Ended</u> <u>September 30</u>	<u>Amount</u>
2022	\$17,662.32
2023	16,915.02
2024	11,529.60
2025	3,659.04
2026	<u>773.15</u>
	<u>\$50,539.13</u>

NOTE 6 - COMPENSATED ABSENCES:

Employees of Oldham County are entitled to paid vacation, paid sick days and personal days off, depending on job classification, length of service, and other factors. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been disclosed in these notes to the financial statements. The County's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 7 - RESTRICTED RESOURCES:

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources for their intended purpose first, and the unrestricted resources as they are needed.

OLDHAM COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

NOTE 8 - RISK MANAGEMENT:

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; and other claims of various natures. The County purchases insurance from TAC Risk Management Pool to be indemnified in the event of loss. The County pays annual premiums for such coverage. TAC Risk Management Pool purchases reinsurance, and the County does not retain risk of loss exceeding deductibles. The County has had no significant reduction in insurance coverage from the previous year and claims have not exceeded coverage in the last three years.

NOTE 9 - DATE OF MANAGEMENT'S REVIEW:

Subsequent events have been evaluated through November 11, 2022, the date these financial statements were available to be issued.

COMBINING STATEMENTS

OLDHAM COUNTY, TEXAS
 COMBINING SCHEDULE OF DISBURSEMENTS-
 GOVERNMENTAL FUND TYPES - GENERAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	County Judge	Commissioners Court	Emergency Management Coordinator	County Auditor	County Treasurer	County Clerk	Tax Assessor/ Collector	Sherriff	County Attorney	District Clerk	County Courts	Justice of the Peace
Officials/other salaries	\$117,872.78	\$120,638.68	\$5,000.00	\$52,695.71	\$47,575.75	\$115,472.24	\$61,604.71	\$532,440.18	\$101,004.69	\$6,855.51	-	\$117,144.69
Payroll costs and employee benefits	46,090.70	69,462.86	1,309.82	21,339.05	20,192.37	54,759.66	27,413.47	239,651.48	50,812.70	26,498.40	-	54,948.35
Other operating costs	4,039.83	9,933.84	1,016.32	960.96	1,032.57	20,424.58	17,567.48	134,191.81	8,235.93	-	-	7,054.41
Capital outlay	-	-	-	-	-	-	-	45,164.35	-	-	-	13,828.17
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$168,013.31	\$200,035.38	\$7,326.14	\$75,195.72	\$68,800.69	\$190,656.48	\$106,585.66	\$952,447.82	\$160,073.32	\$35,353.91	\$33,691.56	\$197,975.62
Officials/other salaries	883,950.77	\$36,735.79	-	-	-	-	-	-	-	\$3,210.00	-	-
Payroll costs and employee benefits	34,191.41	17,758.20	-	-	-	-	-	-	-	245.64	-	-
Other operating costs	15,793.42	95,598.65	-	\$26,185.17	\$1,801.71	\$7,676.23	\$3,858.02	\$2,917.30	\$32,689.07	824.19	\$22,844.10	\$204,110.93
Capital outlay	-	11,750.48	-	-	-	-	-	-	-	-	24,000.00	2,767,390.50
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$133,940.60	\$161,843.32	\$8,879.60	\$26,185.17	\$1,801.71	\$7,676.23	\$3,858.02	\$2,917.30	\$32,689.07	\$4,279.83	\$46,844.10	\$2,971,501.43

Other General Funds:

	JURY FUND	Abandoned Vehicle	Asset Seizure	Expatriure	Attorney Fee	Total
Officials/other salaries	-	-	-	-	-	\$1,403,401.50
Payroll costs and employee benefits	-	-	-	-	-	638,175.71
Other operating costs	-	-	\$14,639.03	\$542,177.06	-	1,746,697.37
Capital outlay	-	-	-	-	-	2,862,133.50
Debt service	-	-	-	-	-	-
Total	-	-	\$14,639.03	\$542,177.06	-	\$6,650,398.08

OLDHAM COUNTY, TEXAS
 COMBINING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 AND CHANGE IN CASH BALANCE
 GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

RECEIPTS:	Special Road Fund	Lateral Road Fund	Records Renovation Fund	Courthouse Security Fund	Records Fund	Justice Court Tech Fund	Total
Ad valorem taxes	-	-	-	-	-	-	-
Sales and other taxes	-	-	-	-	-	-	-
Fines, fees of office	\$ 190,934.92	\$ 12,981.28	\$ 12,823.90	\$ 8,103.08	\$ 461.09	\$ 5,855.84	\$ 218,178.83
Intergovernmental revenue	-	-	-	-	-	-	12,981.28
Grant revenues	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-
Miscellaneous	5,056.96	-	-	-	-	-	5,056.96
Interest revenue	37.65	0.22	48.29	38.64	0.81	14.60	140.21
Total Receipts	196,029.53	12,981.50	12,872.19	8,141.72	461.90	5,870.44	236,357.28
DISBURSEMENTS:							
Salaries	135,751.89	-	-	-	-	-	135,751.89
Payroll costs and employee benefits	60,225.03	-	-	-	-	-	60,225.03
Fuel and oil	24,473.13	12,981.28	-	-	-	-	37,454.41
Maintenance	10,906.22	-	-	300.00	508.19	6,781.01	18,495.42
Supplies	15,113.73	-	500.00	-	-	-	15,613.73
Road repairs	1,700.00	-	-	-	-	-	1,700.00
Telephone	2,160.00	-	-	-	-	-	2,160.00
Equipment insurance	4,484.00	-	-	-	-	-	4,484.00
Legal expenses	-	-	-	-	-	-	0.00
Drug testing	60.00	-	-	-	-	-	60.00
Spray chemicals	4,672.01	-	-	-	-	-	4,672.01
Capital outlay	126,010.00	-	-	9,394.75	-	5,013.76	140,418.51
Total Disbursements	385,556.01	12,981.28	500.00	9,694.75	508.19	11,794.77	421,035.00
OTHER:							
Transfers in	400,000.00	-	-	-	-	-	400,000.00
Transfers out	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	210,473.52	0.22	12,372.19	(1,553.03)	(46.29)	(5,924.33)	215,322.28
CASH BALANCES:							
Beginning of year	44,265.27	641.26	86,638.31	75,968.30	715.01	31,474.29	239,702.44
End of year	\$ 254,738.79	\$ 641.48	\$ 99,010.50	\$ 74,415.27	\$ 668.72	\$ 25,549.96	\$ 455,024.72

SUPPLEMENTAL INFORMATION

OLDHAM COUNTY, TEXAS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
AND CHANGE IN CASH BALANCE
FIDUCIARY FUND TYPES - AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	JP Appeals	Sheriff	Tax Assessor Collector	County Clerk	District Clerk	Total
RECEIPTS:						
Sales and vehicle taxes	-	-	\$ 552,435.07	-	-	\$ 552,435.07
Licenses, permits, and titles	-	-	12,712.00	-	-	12,712.00
Fines, fees, and other	\$ 160.00	\$ 33,293.50	5,101.71	\$ 340,196.62	\$ 228,770.26	607,522.09
Interest revenues	-	-	-	-	-	-
Total Receipts	<u>160.00</u>	<u>33,293.50</u>	<u>570,248.78</u>	<u>340,196.62</u>	<u>228,770.26</u>	<u>1,172,669.16</u>
DISBURSEMENTS:						
State agencies	-	-	377,524.27	-	-	377,524.27
County agencies	-	29,793.50	189,876.80	340,167.62	162,719.67	722,557.59
Other counties and cities:	-	3,500.00	-	-	1,390.00	4,890.00
Support, settlements and refunds	-	-	386.36	26.00	29,219.22	29,631.58
Miscellaneous	-	-	0.10	-	3,757.30	3,757.40
Capital outlays	-	-	-	-	-	-
Total Disbursements	<u>-</u>	<u>33,293.50</u>	<u>567,787.53</u>	<u>340,193.62</u>	<u>197,086.19</u>	<u>1,138,360.84</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	160.00	-	2,461.25	3.00	31,684.07	34,308.32
CASH BALANCE						
Beginning of year	399.00	939.65	(2,461.25)	539.00	56,839.14	56,255.54
End of year	<u>\$ 559.00</u>	<u>\$ 939.65</u>	<u>\$ -</u>	<u>\$ 542.00</u>	<u>\$ 88,523.21</u>	<u>\$ 90,563.86</u>