

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

**FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2012**

Trlicek, & Co., P.C.
Certified Public Accountants
Wharton, Texas
La Grange, Texas

FAYETTE COUNTY, TEXAS
Table of Contents

	<u>Page No.</u>
County Officials	1
 <u>FINANCIAL SECTION</u> 	
Independent Auditor's Report	2-3
Management's Discussion and Analysis	4-9
Basic Financial Statements	
Statement of Net Assets	10
Statement of Activities	11-12
Governmental Fund Financial Statements	
Balance Sheet	13
Reconciliation of the Balance Sheet to Statement of Net Assets	14
Statement of Revenues, Expenses and Changes in Fund Balance	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.	16
Proprietary Fund Financial Statement	
Statement of Net Assets	17
Statement of Revenues, Expenses and Changes in Net Assets	18
Statement of Cash Flows	19
Fiduciary Fund Financial Statements	
Statement of Net Assets	20
Notes to Financial Statements	21-33
 <u>REQUIRED SUPPLEMENTARY INFORMATION</u> 	
Budgetary Comparison Schedule:	
General Fund	34

FAYETTE COUNTY, TEXAS

Table of Contents

(Continued)

COMBINING AND INDIVIDUAL FUND STATEMENTS

Governmental Fund Types

General Fund

Balance Sheet	35
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	36-54

Special Revenue Funds

Combining Balance Sheet	55-56
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	57-58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	59-66

Road and Bridge Funds

Combining Balance Sheet	67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	68-73

Community Corrections Funds

Combining Balance Sheet	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	75-77

Juvenile Probation Funds

Combining Balance Sheet	78-79
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	80-84

FAYETTE COUNTY, TEXAS

Table of Contents

(Continued)

COMBINING AND INDIVIDUAL FUND STATEMENTS (Continued)

Proprietary Funds

Combining Balance Sheet	85
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings - Budget and Actual	86-87
Statement of Cash Flows - All Proprietary Fund Types	88

Fiduciary Funds

Combining Balance Sheet	89
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	90

Expendable Trust Funds

Combining Balance Sheet	91-92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	93-94

Agency Funds

Combining Balance Sheet	95-96
-------------------------	-------

STATISTICAL SECTION

Schedule of Assessed Values, Property Tax Rates and Taxes Levied	97
--	----

INTERNAL CONTROL AND COMPLIANCE

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	98-99
---	-------

This page left blank intentionally.

**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Jeffrey Steinhauser
County Judge	Edward F. Janecka
Tax Assessor/Collector	Carol Johnson
County Clerk	Carolyn Kubos Roberts
County Attorney	Peggy Supak
District Clerk	Virginia Wied
County Surveyor	Gene Kruppa
Veterans Service	Jackie Wessels
County Sheriff	Keith Korenek
Justice of Peace No. 1	Scott Parker
Justice of Peace No. 2	Sheila Coufal
Justice of Peace No. 3	Tommy B. Tipton
Justice of Peace No. 4	Dan Mueller
Constable No. 1	William Roensch
Constable No. 2	Roger Wunderlich
Constable No. 3	Robert Chambers
Constable No. 4	Jason Strickland
County Agent - Agriculture/Natural Resource	Scott Willey
County Agent - Family & Consumer Science	Sally Garrett
County Agent - 4H & Youth Development	Kayla Kaspar
County Auditor	Kathy Kleiber
Director-Community Supervision and Corrections Department	Jo Ann Fishbeck
County Commissioner No. 1	John Saunders
County Commissioner No. 2	Gary Weishuhn
County Commissioner No. 3	James Kubecka
County Commissioner No. 4	Tom Muras

This page left blank intentionally.

FINANCIAL SECTION

This page left blank intentionally.



TRLICEK & CO., P.C.
Certified Public Accountants
113 W. Colorado St.
P.O. Box 817
La Grange, TX 78945
(979) 968-9635

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and
Commissioners' Court
Fayette County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas as of and for the year ended December 31, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State of Texas Single Audit Circular. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas as of December 31, 2012, and the respective changes in financial position for the year ended December 31, 2012 in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 1, 2013, on our consideration of Fayette County, Texas' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 4 through 9 and 34, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying statistical information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Fayette County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Trlicek & Co., P.C.

Trlicek & Co., P.C.
August 1, 2013

Management Discussion and Analysis (MD&A)

Introduction

The Management's Discussion and Analysis (MD&A) of Fayette County's financial performance provides an overall review of the County's financial activities for the calendar year ended December 31, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of Fayette County's financial performance.

The MD&A is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued in June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

Overview of the Financial Statements

This discussion and analysis serves as an introduction to the County's basic financial statements which are the government-wide financial statements, fund financial statements, and the notes to the financial statements. This report also includes supplementary information in addition to the basic financial statements themselves.

The first two statements are government-wide financial statements — the *Statement of Net Assets* and the *Statement of Activities*. These provide both long-term and short-term information about the County's overall financial status. Although other governments may report governmental activities and business-type activities, the County has no business-type activities.

The *Statement of Net Assets* presents information on all of the County's assets less liabilities which results in net assets. The statement is designed to display the financial position of the County. Over time, increases and decreases in net assets help determine whether the County's financial position is improving or deteriorating.

The *Statement of Activities* provides information which shows how the County's net assets changed as a result of the year's activities. The statement uses the accrual basis of accounting, which is similar to the accounting used by private-sector businesses. All of the revenues and expenses are reported regardless of the timing of when cash is received or paid. The statement identifies the extent to which each expenditure function draws from general revenues of the County (primarily local taxes) or is financed through charges for services (such as lunchrooms) and intergovernmental aid (primarily federal programs and state appropriations).

The fund financial statements provide more detailed information about the County's most significant funds — not the County as a whole. A fund is a grouping of related accounts that is used to keep track of specific sources of funding and spending for particular purposes. The County uses fund accounting to ensure and demonstrate fiscal accountability. Two kinds of funds — governmental funds and fiduciary funds — are presented in the fund financial statements.

Governmental funds - Most of the County's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The governmental funds statements — the *Balance Sheet* and the *Statement of Revenues, Expenditures and Changes in Fund Balances* — are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship (or differences) between them.

Fiduciary funds - Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for others. Activities from fiduciary funds are not included in the government-wide financial statements because the County cannot use these assets for its operations. Fiduciary funds of the County, consisting of agency funds and private-purpose trust funds, are reported in the *Statement of Fiduciary Net Assets* using an accrual basis of accounting. Agency funds held by the County involve only the receipt, temporary investment, and remittance of resources to individuals, private organizations, or other governments in a purely custodial capacity (assets equal liabilities). The agency funds reported by the County include a payroll clearing account, an accounts payable clearing account, and student organization accounts such as clubs and classes. Private-purpose trust funds — also reported in a *Statement of Changes in Fiduciary Net Assets* — report all trust agreements under which principal and income benefit individuals, private organizations, or other governments.

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

In addition to the basic financial statements and the accompanying notes, this report also presents certain *Required Supplementary Information* (RSI) other than the MD&A consisting of a budgetary comparison schedule for the general fund and each major special revenue fund that has a legally adopted annual budget. The schedule includes an accompanying note explaining the differences between actual amounts as reported on the basis of budgeting and the GAAP basis of reporting.

Financial Analysis of the Board as a Whole

As noted earlier, the Fayette County has no business-type activities. Consequently, all of the County's net assets are reported as Governmental Activities.

Description	2012	2011	Dollar Change	Total Percentage Change 2012-2011
Current and other assets	\$ 3,157,390	\$ 3,876,322	\$ (718,932)	-18.55%
Capital assets, net	9,663,745	10,362,167	(698,422)	-6.74%
Total assets	12,821,135	14,238,489	(1,417,354)	-9.95%
Current and other liabilities	55,520	182,403	(126,883)	-69.56%
Long-term liabilities	1,661,562	2,111,988	(450,426)	-21.33%
Total liabilities	1,717,082	2,294,391	(577,309)	-25.16%
Net Assets:				
Invested in capital assets, net of related debt	8,002,183	8,250,179	(247,996)	-3.01%
Restricted for debt service	(24,634)	41,597	(66,231)	-159.22%
Unrestricted net assets	3,024,594	3,652,322	(627,728)	-17.19%
Total net assets	\$ 11,002,143	\$ 11,944,098	\$ (941,955)	-7.89%

The County's assets exceeded liabilities by \$11,002,143 at the close of the fiscal year. The majority of the County's net assets are invested in capital assets (land, buildings, and equipment) owned by the County. These assets are not available for future expenditures since they will not be sold. Unrestricted net assets — the part of net assets that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$3,024,594 at the end of the year.

General Governmental Functions

General Fund

A deficit of revenues under expenditures of \$ 552,985 was reported for the calendar year ended December 31, 2012. For comparison purposes, revenues from the General Fund amounted to \$11,200,755 and \$10,929,122 for the calendar years ended December 31, 2012 and 2011, respectively. The sources of revenues for the 2012 calendar year are summarized below.

Description	2012	2011	Dollar Change	Total Percentage Change 2012-2011
Ad valorem taxes	\$ 5,376,715	\$ 5,330,597	\$ 46,118	0.87%
Other taxes	1,573,517	1,506,832	66,685	4.43%
Licenses and permits	56,601	55,095	1,506	2.73%
Intergovernmental	189,717	223,089	(33,372)	-14.96%
Fines and forfeitures	910,999	867,951	43,048	4.96%
Depository interest	61,377	92,289	(30,912)	-33.49%
Miscellaneous	206,691	298,284	(91,593)	-30.71%
Charges for services	2,825,138	2,554,985	270,153	10.57%
Total revenues	<u>\$ 11,200,755</u>	<u>\$ 10,929,122</u>	<u>\$ 271,633</u>	<u>2.49%</u>

Expenditures from the General Fund amounted to \$11,552,212 and \$11,552,212 for the calendar years ended December 31, 2012 and 2011, respectively. An analysis of expenditures for the year is presented as follows:

Description	2012	2011	Dollar Change	Total Percentage Change 2012-2011
Administrative and general	\$ 1,995,941	\$ 1,868,217	\$ 127,724	6.84%
Financial administration	866,121	824,827	41,294	5.01%
Judicial	978,510	965,997	12,513	1.30%
Legal	374,563	321,613	52,950	16.46%
Public safety	5,356,706	5,109,863	246,843	4.83%
Public facilities	1,292,666	1,266,046	26,620	2.10%
Capital outlay	305,906	653,210	(347,304)	-53.17%
Other expenditures	583,327	542,439	40,888	7.54%
Total expenditures	<u>\$ 11,753,740</u>	<u>\$ 11,552,212</u>	<u>\$ 201,528</u>	<u>1.74%</u>

Special Revenue Funds

The Road and Bridge Funds, Indigent Health Care Fund, Community Corrections Funds, Juvenile Probation Funds, Law Library Fund, Constables Continuing Education Fund, Courthouse Security Fund, Court Reporter Service Fund, County Clerk Records Management and Preservation Fund, Records Management and Preservation Fund, County Clerk Records Archive Fund, Justice Court Technology Fund, Election Services Contract Fund and County and District Court Technology Fund make up the Special Revenue Funds. These funds had combined revenues of \$6,264,521 and expenditures of \$5,897,254 for the calendar year ended December 31, 2012.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2012, this fund had revenues of \$236,779 and expenditures of \$303,010. These expenditures consisted of principal payments of \$232,000 and interest payments of \$71,010.

Proprietary Funds

The Proprietary Funds consist of the Health and Life Self-Insurance Fund. This internal service fund is used to account for the self-insurance program for disability benefits for county employees. This fund had revenues of \$2,499,929 and expenses of \$2,968,577 for the calendar year ended December 31, 2012.

Fiduciary Funds

The County maintains Expendable Trust Funds. These funds consist of the Check Collection and Processing Fund, Court Costs Fund, County Attorney Forfeiture Fund, County Attorney Seizure Fund, Sheriff Forfeiture Fund, Narcotics Unit Seizure Fund, Narcotics Unit Forfeiture Operating Fund, Permanent School Fund, and Permanent School Available Fund. These funds had combined revenues of \$1,326,816 and expenditures of \$1,326,097 for the calendar year ended December 31, 2012.

Cash Management

The intention of the cash management system is to limit the amount of funds placed in accounts where low or no interest is paid. Cash was fully invested on a timely basis in certificates of deposit during the year to maximize interest earned. The amount of interest earned was \$151,009.

Cash and cash equivalents consist of demand accounts, certificates of deposit and U.S. government securities. The following is a list of cash in each fund for 2012.

<u>Fund</u>	<u>2012</u>	<u>2011</u>
General Fund	535	1,079,570
Special Revenue Fund	2,059,584	1,624,681
Debt Service Fund	(24,634)	41,597
Proprietary Fund	264,875	283,523
Fiduciary Funds	6,700,760	5,453,229
Total	<u>\$ 9,001,120</u>	<u>\$ 8,482,600</u>

Independent Audit

The County requires an annual audit of the books of accounts, financial records, and transactions of all departments of the County by independent certified accountants selected by the Commissioners' Court. This requirement has been complied with and the auditor's opinion has been included in this report.

The financial statements are the responsibility of the County. The responsibility of the independent certified accountants is to express an opinion on the County's financial statements

based on their audit. An audit is conducted in accordance with generally accepted auditing standards. Those standards require that the audit be planned and performed in a manner to obtain a reasonable assurance as to whether the financial statements are free of material misstatement.

Acknowledgments

The preparation of this report could not be accomplished without the efficient and dedicated service of the County Auditor's department and the independent auditors. I should like to express my appreciation to all the members of the department who assisted and contributed to its preparation. I should also like to thank the County Judge and the Commissioners for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink that reads "Kathy Kleiber". The signature is written in a cursive style with a large initial "K".

Kathy Kleiber
County Auditor
Fayette County, Texas

FAYETTE COUNTY, TEXAS
STATEMENT OF NET ASSETS
DECEMBER 31, 2012

**Governmental
Activities**

ASSETS

Cash and cash equivalents	\$ 2,669,832
Taxes receivable, net	315,318
Sales tax receivable	122,067
Prepaid expenses	-
Due from other fund	50,173
Capital assets:	
Land	1,736,710
Buildings	11,024,884
Equipment	10,038,397
Vehicles	2,640,494
Total capital assets	25,440,485
Less accumulated depreciation	(15,776,740)
Total capital assets, net	9,663,745
Total assets	12,821,135

LIABILITIES

Accounts payable	113,236
Overdrafts	37,062
Due to other fund	7,132
Noncurrent Liabilities:	
Due within one year	406,044
Due in more than one year	1,255,518
Total liabilities	1,818,992

NET ASSETS

Invested in capital assets, net of related debt	8,002,183
Restricted for debt service	(24,634)
Unrestricted	3,024,594
Total net assets	\$ 11,002,143

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES-

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2012

WITH COMPARATIVE TOTALS FOR 2011

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expensible Trusts
REVENUES				
General				
Ad valorem taxes	\$ 5,376,715	\$ 3,602,998	\$ 234,887	\$ -
Other taxes	1,573,517	-	-	-
Licenses and permits	56,601	-	-	-
Intergovernmental revenue	189,717	369,543	-	-
Fines and forfeitures	910,999	-	-	-
Depository interest	61,377	62,221	1,892	623
Tobacco settlement	-	41,969	-	-
Reimbursed services	-	718	-	-
Miscellaneous	206,691	613,691	-	1,326,193
Total general	<u>8,375,617</u>	<u>4,691,140</u>	<u>236,779</u>	<u>1,326,816</u>
Charges for services	2,825,138	1,573,381	-	-
Total revenues	<u>11,200,755</u>	<u>6,264,521</u>	<u>236,779</u>	<u>1,326,816</u>
EXPENDITURES				
Administrative and general	1,995,941	1,375,846	-	1,305,522
Financial administration	866,121	-	-	-
Judicial	978,510	-	-	-
Legal	374,563	-	-	-
Public safety	5,356,706	-	-	-
Public transportation	-	4,072,486	-	-
Public facilities	1,292,666	-	-	-
Public health	-	275,780	-	-
Conservation	243,733	-	-	-
Elections	152,932	-	-	-
Rural addressing	71,657	-	-	-
Capital outlay	-	56,962	-	20,575
Depreciation	1,074,208	-	-	-
Debt service:				
Interest paid	4,651	8,155	71,010	-
Principal retired	-	-	-	-
Total expenditures	<u>12,411,688</u>	<u>5,789,229</u>	<u>71,010</u>	<u>1,326,097</u>
Excess (deficit) of revenues over expenditures	(1,210,933)	475,292	165,769	719
Other financing sources (uses)	(501,400)	51,400	-	-
Excess revenues and other sources over (under) expenditures and other uses	(1,712,333)	526,692	165,769	719
Fund balance, beginning of year	163,172	2,744,834	1,183,597	344,119
Fund balance, end of year	<u>\$(1,549,161)</u>	<u>\$ 3,271,526</u>	<u>\$ 1,349,366</u>	<u>\$ 344,838</u>

The accompanying notes are an integral part of this financial statement.

Totals
(Memorandum Only)

2012	2011
\$ 9,214,600	\$ 9,240,111
1,573,517	1,506,832
56,601	55,095
559,260	514,992
910,999	867,951
126,113	151,009
41,969	33,484
718	26,333
2,146,575	2,380,616
14,630,352	14,776,423
4,398,519	3,564,612
19,028,871	18,341,035
4,677,309	3,966,289
866,121	824,827
978,510	965,997
374,563	321,613
5,356,706	5,109,863
4,072,486	4,339,914
1,292,666	1,266,046
275,780	503,128
243,733	243,403
152,932	113,406
71,657	70,626
77,537	330,925
1,074,208	1,070,308
83,816	106,729
-	-
19,598,024	19,233,074
(569,153)	(892,039)
(450,000)	(415,962)
(1,019,153)	(1,308,001)
4,435,722	5,743,723
\$ 3,416,569	\$ 4,435,722

FAYETTE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 535	\$ 2,404,422	\$ 2,404,957
Taxes receivable, net	315,318	-	315,318
Sales tax receivable	122,067	-	122,067
Prepaid expenses	-	-	-
Due from other fund	33,699	16,474	50,173
Total assets	<u>471,619</u>	<u>2,420,896</u>	<u>2,892,515</u>
LIABILITIES			
Accounts payable	86,553	26,683	113,236
Overdrafts	-	37,062	37,062
Due to other fund	-	7,132	7,132
Deferred tax revenue	315,318	-	315,318
Total liabilities	<u>401,871</u>	<u>70,877</u>	<u>472,748</u>
FUND BALANCES			
Unassigned	69,748	-	69,748
Restricted for debt service	-	(24,634)	(24,634)
Restricted for special revenue and expendable trust funds	-	2,374,653	2,374,653
Total fund balances	<u>69,748</u>	<u>2,350,019</u>	<u>2,419,767</u>
Total liabilities and fund balances	<u>\$ 471,619</u>	<u>\$ 2,420,896</u>	<u>\$ 2,892,515</u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET

TO THE STATEMENT OF NET ASSETS

DECEMBER 31, 2012

Total fund balances - governmental funds balance sheet	\$ 2,419,767
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not reported in the funds.	9,663,745
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	315,318
The assets and liabilities of internal service funds are included in governmental activities.	264,875
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	<u>(1,661,562)</u>
Net assets of governmental activities - statement of net assets	<u><u>\$ 11,002,143</u></u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 5,376,715	\$ 3,837,885	\$ 9,214,600
Other taxes	1,573,517	-	1,573,517
Licenses and permits	56,601	-	56,601
Intergovernmental revenue	189,717	369,543	559,260
Fines and forfeitures	910,999	-	910,999
Depository interest	61,377	64,736	126,113
Tobacco settlement	-	41,969	41,969
Reimbursed services	-	718	718
Miscellaneous	206,691	1,939,884	2,146,575
Total general	<u>8,375,617</u>	<u>6,254,735</u>	<u>14,630,352</u>
Charges for services	2,825,138	1,573,381	4,398,519
Total revenues	<u>11,200,755</u>	<u>7,828,116</u>	<u>19,028,871</u>
EXPENDITURES			
Administrative and general	1,995,941	2,681,368	4,677,309
Financial administration	866,121	-	866,121
Judicial	978,510	-	978,510
Legal	374,563	-	374,563
Public safety	5,356,706	-	5,356,706
Public transportation	-	4,072,486	4,072,486
Public facilities	1,292,666	-	1,292,666
Public health	-	275,780	275,780
Conservation	243,733	-	243,733
Elections	152,932	-	152,932
Rural addressing	71,657	-	71,657
Capital outlay	305,906	77,537	383,443
Debt service:			
Interest paid	4,651	79,165	83,816
Principal retired	110,354	340,025	450,379
Total expenditures	<u>11,753,740</u>	<u>7,526,361</u>	<u>19,280,101</u>
Excess (deficit) of revenues over expenditures	(552,985)	301,755	(251,230)
Other financing sources (uses)	<u>(501,400)</u>	<u>51,400</u>	<u>(450,000)</u>
Excess revenues and other sources over (under) expenditures and other uses	(1,054,385)	353,155	(701,230)
Fund balance, beginning of year	1,124,133	1,996,864	3,120,997
Fund balance, end of year	<u>\$ 69,748</u>	<u>\$ 2,350,019</u>	<u>\$ 2,419,767</u>

The accompanying notes are an integral part of this financial statement.

FAYETTE COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET ASSETS
DECEMBER 31, 2012*

Net change in fund balances - total governmental funds	\$ (251,230)
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are not reported as expenses in the statement of activities.	305,906
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,074,208)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	<u>450,379</u>
Change in net assets of governmental activities - statement of activities	<u>\$ (569,153)</u>

The accompanying notes are an integral part of this statement.

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET ASSETS
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Nonmajor Internal Service Fund
	Internal Service Funds
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 264,875
Total Current Assets	<u>264,875</u>
Total Assets	<u>\$ 264,875</u>
LIABILITIES:	
Total Liabilities	<u>\$ -</u>
NET ASSETS:	
Unrestricted Net Assets	264,875
Total Net Assets	<u>\$ 264,875</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Nonmajor Internal Service Fund
	Internal Service Funds
OPERATING REVENUES:	
Premiums	\$ 1,533,187
Employee HRA account contributions	132,379
Reimbursed claims	831,732
Miscellaneous	2,631
	<hr/>
Total revenues	2,499,929
OPERATING EXPENSES:	
Claims	2,352,651
Employee HRA account claims	46,950
Administration fee	567,919
Refunds	1,057
	<hr/>
Total expenses	2,968,577
Excess (deficit) of revenues over expenses	(468,648)
Other financing sources (uses)	
Operating transfers in	450,000
Total other financing sources (uses)	<hr/> 450,000
Change in Net Assets	(18,648)
Total Net Assets, beginning of year	<hr/> 283,523
Total Net Assets, end of year	<hr/> <u>\$ 264,875</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ (18,648)
Net cash provided by operating activities	<u>(18,648)</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>	
Redemption of U.S. government securities	-
Purchase of U.S. government securities	-
Net cash used in investing activities	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>	
Contributed capital	-
Net cash provided by capital and related financing activities	<u>-</u>
<i>NET INCREASE IN CASH</i>	(18,648)
Cash and cash equivalents, beginning of year	<u>283,523</u>
Cash and cash equivalents, end of year	<u><u>\$ 264,875</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET ASSETS
AGENCY FUNDS
DECEMBER 31, 2012

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 6,355,922
Due from other funds	<u>-</u>
 Total assets	 <u><u>\$ 6,355,922</u></u>
 LIABILITIES	
Overdrafts	\$ -
Taxes collected in advance	3,338,044
Due to other funds	99
Due to other entities	<u>3,017,779</u>
 Total liabilities and net assets	 <u><u>\$ 6,355,922</u></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The financial statements of Fayette County, Texas (“County”) have been prepared in accordance with generally accepted accounting principles. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by the Commissioners Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

This report includes the financial statements of the funds and account groups required to account for the activities, organizations and functions of the County for which the Commissioners Court has oversight responsibility. The criteria for including activities in the County’s reporting entity are in conformity with the National Council on Governmental Accounting (NCGA) Statement 3 “Defining the Governmental Entity” and Interpretation No. 7 adopted by GASB.

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the preceding paragraph. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. It has been determined, based on the above, that the reporting entity of Fayette County, Texas, effective for the year ended December 31, 2012, includes all the funds and account groups of the County.

Certain other significant governmental entities providing services within the County are administered by separate boards or commissions, are not subject to oversight by the Commissioners Court, and are responsible for their own fiscal matters. Consequently, financial information for the following entities is not included within the scope of these financial statements:

Fayette County Central Appraisal District
La Grange Independent School District

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type.

Government-wide financial statements report information about the reporting unit as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the year. These aggregated statements consist of the Statement of Net Assets and the Statement of Activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or business-type activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or business-type activity. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from services or privileges provided by a given function or business-type activity. Other items not reported as program revenues are reported instead as general revenues.

C. Fund Accounting

The County uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The following is a description of the various funds of Fayette County:

Governmental Fund Types

General Fund - The General Fund is used to account for all financial transactions not properly includable in other funds. The principle sources of revenue of the General Fund are ad valorem taxes, depository interest, permit fees, and fines and forfeitures. Expenditures are for administrative and general, financial administration, judicial, legal, public safety, public transportation, public facilities, conservation, and capital outlay.

Special Revenue Funds - Special Revenue Funds are used to account for revenues that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Proprietary Fund Types

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, on a cost-reimbursement basis.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

Fiduciary Fund Types

Trust Funds - Trust Funds consist of resources received and held by the governmental unit as trustee to be expended or invested in accordance with the conditions of the trust.

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee, custodian, or agent capacity. These funds are custodial in nature and do not involve measurement of results of operations.

D. Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. A one-year availability period is used for revenue recognition. Expenditures are recorded when the related fund liability is incurred.

The County reports deferred revenue on its governmental fund balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition on the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

E. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, money market funds, change funds, and short-term certificates of deposit with a maturity date within three months of the date acquired by the government.

F. Capital Assets

Capital assets, which include land, infrastructure, buildings and improvements, machinery and equipment and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

F. Capital Assets (Continued)

Infrastructure, buildings and improvements, and machinery and equipment of the County are depreciated using the straight line method over the following estimated useful lives:

Infrastructure	40 – 50 years
Buildings and improvements	20 – 40 years
Machinery and equipment	5 – 10 years

G. Fund Equity

Contributed capital is recorded in proprietary funds that have received contributions from other funds. Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

H. Interfund Transfers

Transfers between funds, which would be treated as revenues or expenditures if they were conducted with unrelated parties, have been shown as revenues to the recipient fund and expenditures to the disbursing fund. Transfers that comprise of reimbursement of expenditures made by one fund for another are shown as a reduction of total expenditures made by one fund and expenditures of the disbursing fund. Recurring annual transfers between two or more budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue to the fund authorized to expend the revenue are classified as operating transfers. Operating transfers are shown as separate revenue and expenditure items and are classified as other financing sources and uses. Non-recurring transfers of equity between funds (residual equity transfers) are reported as additions or deductions from the beginning fund balance.

I. Statement of Cash Flows

For the purpose of the Statement of Cash Flows, the Proprietary Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

J. Memorandum Only - Total Columns

Total columns on the financial statements are captioned “memorandum only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County’s financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

L Other Accounting Policies

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – Fund balance reported as “nonspendable” represents fund balance associated with inventory or prepaid items. The cash outlay for these types of items has already been made and, therefore, the resources represented by this fund balance classifications cannot be spent again.

Restricted Fund Balance – Fund balance reported as “restricted” represents amounts that can be spent only on the specific purposes stipulated by law or the external providers of those resources.

Committed Fund Balance – Fund balance reported as “committed” represents amounts that can be spent only for the specific purposes determined by a formal action of our County’s highest level of decision-making authority.

Assigned Fund Balance – Fund balance reported as “assigned” represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as “committed” or “restricted” fund balance. Our governing body may grant to an administrator within the organization the authority to assign fund balance.

Unassigned Fund Balance – Fund balance reported as “unassigned” represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications. These amounts are unconstrained in that they may be spent for any purpose.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

NOTE 2 - LEGAL COMPLIANCE - BUDGETS

The County Judge is, by statute, the budget officer of the County. After being furnished budget guidelines by the County Judge and Commissioners Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures. Department officials appear before the Commissioners Court for departmental review. A proposed budget is prepared by the County Auditor, and then submitted to the Commissioners Court. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Final budgeted amounts may not exceed the County Auditor’s estimate of revenues and estimated cash balance at January 1 of the budgeted year. Budgets are adopted for the general, special revenue, capital project and proprietary funds by the first regular session of the Commissioners Court in December.

Amendments may be made on a line item basis for emergencies during the year upon approval by the Commissioners Court. The final amended budget is used in this report. The County Auditor is responsible for monitoring expenditures to keep them from exceeding budgeted appropriations and for keeping the members of the Commissioners Court advised of the condition of the various funds and accounts.

**FAYETTE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2012**

NOTE 2 - LEGAL COMPLIANCE – BUDGETS (Continued)

Expenditures may not legally exceed budgeted appropriations at the activity level. The County chose not to adopt formal budgets for state monies received for juvenile and adult probation programs. These programs were approved and budgeted through state agencies in lieu of the County’s budgeting procedures. All annual appropriations lapse at year-end.

For fiscal year ended December 31, 2012, the original budgeted revenues and final current amended budgeted revenues are as follows:

<u>Fund Type</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Difference</u>
General Fund	\$ 11,290,000	\$ 11,290,000	\$ -
Special Revenue Funds	4,895,470	4,895,470	-
Debt Service Fund	298,200	298,200	-
Totals	<u>\$ 16,483,670</u>	<u>\$ 16,483,670</u>	<u>\$ -</u>

For fiscal year ended December 31, 2012, the original budgeted expenditures and final current budgeted expenditures are as follows:

<u>Fund Type</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Difference</u>
General Fund	\$ 12,308,168	\$ 12,054,890	\$ (253,278)
Special Revenue Funds	5,839,844	5,024,019	(815,825)
Debt Service Fund	303,089	303,089	-
Totals	<u>\$ 18,451,101</u>	<u>\$ 17,381,998</u>	<u>\$(1,069,103)</u>

NOTE 3 - CASH AND INVESTMENTS

Deposits (cash and certificates of deposit) are carried at cost, which approximates market value. The County’s cash deposits at December 31, 2012, were entirely covered by FDIC insurance or by pledged collateral held by the County’s agent bank. The deposits were collateralized in accordance with Texas law. Deposits were properly secured at all times

The County’s investment policy allows investments in:

- (1) obligations of the United States and the State of Texas or their agencies;
- (2) other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or the United States; and
- (3) certificates of deposit issued by state and national banks domiciled in Texas that are insured by the FDIC or secured by obligations described above.

**FAYETTE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2012**

NOTE 3 - CASH AND INVESTMENTS (Continued)

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 institutions trust department or agent in the entity's name.
- Category 3 Deposits which are not collateralized.

Based on these three levels of risk, all the District's cash deposits are classified as category 1.

Temporary Investments

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 District's investments are classified as category 1.

NOTE 4 - INTERFUND TRANSFERS

Operating transfers for the calendar year ended December 31, 2012 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General Fund	Special Revenue	\$ 223,600
Special Revenue Fund	General Fund	275,000
Proprietary Fund	General Fund	450,000

NOTE 5 - PROPERTY TAXES

Property taxes for Fayette County are levied each January 1 on the assessed value as of the preceding January 1 for all taxable real and personal property. On January 1, at the time of assessment, an enforceable lien is attached to the property for property taxes. Appraised values are determined by the Fayette County Appraisal District equal to 100% of the appraised market value as required by the State Property Tax Code. Fayette County Appraisal District collects property taxes for Fayette County. Real property must be appraised at least every four years. Taxpayers and taxing units may challenge appraisals of the Appraisal District through various appeals and, if necessary, legal action.

**FAYETTE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2012**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2012 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,259,667,800 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$.2369
Special Revenue:	
Road & Bridge	.0300
Road & Bridge Special	<u>.1320</u>
Total Special Revenue	.1620
Debt Service	<u>.0108</u>
Total	\$ <u>.4097</u>

The County had delinquent taxes receivable at December 31, 2012 of \$394,147. An allowance for uncollectible taxes is \$78,829 at December 31, 2012. The net taxes receivable was \$315,318 which is reflected on the General Fund – Balance Sheet at December 31, 2012.

NOTE 6 - ADVANCE COLLECTION OF AD VALOREM TAXES

Ad valorem taxes are levied each October 1, and are due January 31 of the following year. The County adopts its annual budget and tax rate based on revenues from the taxes levied on October 1 of the fiscal year. Taxes collected between October 1 and December 31 are accounted for as advance collection of 2010 budget year taxes at December 31. These property taxes are recognized as tax revenues in the next budget year. Taxes collected in advance at December 31, 2012 were \$3,338,044.

NOTE 7 - PENSION COSTS

A. Plan Description

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 District Retirement System (TCDRS). The Board of Trustees of the TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 602 nontraditional defined benefit pension plans. 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 County, 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 or with 30 years 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 the employer.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 7 - PENSION COSTS (Continued)

A. Plan Description (Continued)

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by the TCDRS Act so 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.

B. Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both the 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. It was 9.74% for calendar year 2012. The contribution rate payable by the employee members is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the County contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

C. Annual Pension Cost

The required contribution was determined as part of the December 31, 2011 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4%. Both (a) and (b) included an inflation component of 3.5%. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2011 was 20 years.

D. Funded Status and Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the plan was 85.31% funded. The actuarial accrued liability for benefits was \$28,248,691, and the actuarial value of assets was \$24,098,238 resulting in an unfunded actuarial accrued liability (UAAL) of \$4,150,453. The covered payroll (annual payroll of active employees covered by the plan) was \$7,616,909, and the ratio of the UAAL to the covered payroll was 54.49%

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 7 - PENSION COSTS (Continued)

D. Funded Status and Funding Progress (Continued)

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Information			
Actuarial valuation date	12/31/2009	12/31/2010	12/31/2011
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	18.7	20	20
Asset valuation method			
Subdivision Accumulation Fund	10-yr smoothed value	10-yr smoothed value	10-yr smoothed value
Employee Saving Fund	Fund value	Fund value	Fund value
Actuarial assumptions			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

Schedule of Funding Information

Actuarial Valuation Date	Actuarial Value of Assets	Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	Percentage of Covered Payroll
12/31/2009	22,021,563	25,237,086	3,215,523	87.26%	7,038,107	45.69%
12/31/2010	23,796,355	27,446,459	3,650,104	86.70%	7,235,316	50.45%
12/31/2011	24,098,238	28,248,691	4,150,453	85.31%	7,616,909	54.49%

NOTE 8 – SELF INSURANCE FUNDS

A. Health and Life Self Insurance Fund

The health and life self-insurance fund was established in 1989 by the Commissioners Court as a self-insurance program for health and life benefits for County employees.

During the calendar year ended December 31, 2012, \$1,533,187 was received as premiums and \$567,919 in administrative fees was paid. Fund equity as of December 31, 2012 was \$264,875.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 8 – SELF INSURANCE FUNDS (Continued)

A. Health and Life Self Insurance Fund (Continued)

Resources to pay claims for the above self insurance funds are derived from the General Fund, Road & Bridge Funds, and Probation Funds and are recorded as revenues of the internal service funds and expenditures of the General Fund, Road & Bridge Funds, and Probation Funds in accordance with NCGA Interpretation 11, Claims and Judgment Transactions for Governmental Funds. It is management’s opinion that fund equities of the self-insurance fund plus revenues for fiscal year 2012 will be adequate to fund estimated liabilities.

NOTE 9 - FIXED ASSETS

Activity for general fixed assets that are capitalized by the County is summarized below:

	Balance 1/1/2012	Additions	Dispositions	Balance 12/31/2012
Land	\$ 1,736,710	\$ -	\$ -	\$ 1,736,710
Buildings	11,001,501	23,383	-	11,024,884
Equipment	10,055,383	192,706	(209,692)	10,038,397
Vehicles	2,565,280	167,355	(92,141)	2,640,494
Total capital assets	\$ 25,358,874	\$ 383,444	\$ (301,833)	\$ 25,440,485
Less accumulated depreciation	(14,996,707)	(1,074,208)	294,175	(15,776,740)
Total capital assets, net	<u>\$ 10,362,167</u>	<u>\$ (690,764)</u>	<u>\$ (7,658)</u>	<u>\$ 9,663,745</u>

NOTE 10 – LEASE OBLIGATIONS

The County has commitments under several operating lease agreements for equipment, office space, warehouse space and land. Generally, these lease agreements are cancelable by the County at any time. The County’s management does feel, however, that such leases will generally be renewed or replaced each year. Total rent expense under operating leases was approximately \$45,478 for the year ended December 31, 2012.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2012:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2012
Incode & Odyssey Systems	March 3, 2010	2.36%	\$ 86,983
Compactor & Roller	May 10, 2010	3.50%	82,016
John Deer Tractor w/ Boom Ax	October 10, 2011	2.35%	69,613
Frazer Ambulance Module	December 1, 2011	2.35%	80,950
			<u>\$ 319,562</u>

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 10 – LEASE OBLIGATIONS (Continued)

Future minimum lease payments for all capital leases are as follows:

Year ending December 31,	General Long-term Debt Account Group
2013	\$ 182,663
2014	93,627
2015	57,591
Minimum lease payments for all capital leases	333,881
Less amount representing interest	(14,319)
Present value of minimum lease payments	<u>\$ 319,562</u>

NOTE 11 – CERTIFICATES OF OBLIGATION

The County authorized on August 13, 2003 to issue “Fayette County, Texas Certificates of Obligation Series 2003.” The bonds, which bear interest at 4.35% and are dated August 13, 2003, were issued in the original amount of \$1,980,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of restoration, renovation, improvement and construction of the Fayette County Courthouse. The bonds, in denominations of \$5,000 are numbered serially from 1 to 55, and mature each March 1, beginning March 1, 1991. The bonds can be redeemed at any annual March 1 maturity date by giving 30 days notice. The bonds are secured by a lien on property taxes of the District and a lien on the “net system revenues” of the Water and Sewer System. Bonds outstanding at December 31, 2012 were \$792,000.

The County authorized on October 10, 2007 to issue “Fayette County, Texas Certificates of Obligation Series 2007.” The bonds, which bear interest at 4.65% and are dated October 10, 2007, were issued in the original amount of \$1,000,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of construction of the Fayette County Agriculture Building. The bonds, in denominations of \$5,000 are numbered serially from 1 to 200, and mature each September 15, beginning September 15, 2008. The bonds can be redeemed at any annual September 15 maturity date by giving 30 days notice. The bonds are secured by a lien on property taxes of the District. Bonds outstanding at December 31, 2012 were \$550,000.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012
NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)

The summary of bonded indebtedness is as follows:

	<u>Series 2003</u>	<u>Series 2007</u>	<u>Total</u>
Interest rates	4.35%	4.65%	
Interest dates	2/15;8/15	3/15;9/15	
Final maturity	8/15/2018	9/15/2017	
Authorized	\$ 1,980,000	\$ 1,000,000	
Balance, December 31, 2011	\$ 924,000	\$ 650,000	\$ 1,574,000
Bond issued	-	-	-
Bonds retired	<u>(132,000)</u>	<u>(100,000)</u>	<u>(232,000)</u>
Balance, December 31, 2012	<u>\$ 792,000</u>	<u>\$ 550,000</u>	<u>\$ 1,342,000</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2012 are as follows:

Year Ending December 31,	<u>Series 2003</u>		<u>Series 2007</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 132,000	\$ 34,930	\$ 100,000	\$ 25,575	\$ 232,000	\$ 60,505
2014	132,000	29,109	105,000	20,925	237,000	50,034
2015	132,000	23,287	110,000	16,042	242,000	39,329
2016	132,000	17,513	115,000	10,928	247,000	28,441
2017	132,000	11,643	120,000	5,580	252,000	17,223
2018	132,000	5,822	-	-	132,000	5,822
	<u>\$ 792,000</u>	<u>\$ 122,304</u>	<u>\$ 550,000</u>	<u>\$ 79,050</u>	<u>\$ 1,342,000</u>	<u>\$ 201,354</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2012, the County received a distribution of proceeds from the tobacco settlement agreement signed by the State of Texas and American Tobacco Company, et al. The County received a total of \$41,969 of which the Commissioner's Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

This page left blank intentionally.

REQUIRED SUPPLEMENTARY INFORMATION

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$ 5,586,800	\$ 5,586,800	\$ 5,376,715	\$ (210,085)
Other taxes	1,376,000	1,376,000	1,573,517	197,517
Licenses and permits	63,000	63,000	56,601	(6,399)
Intergovernmental revenue	232,000	232,000	189,717	(42,283)
Fines and forfeitures	1,050,000	1,050,000	910,999	(139,001)
Depository interest	160,000	160,000	61,377	(98,623)
Miscellaneous	190,000	190,000	206,691	16,691
Charges for services	2,632,200	2,632,200	2,825,138	192,938
Total revenues	<u>11,290,000</u>	<u>11,290,000</u>	<u>11,200,755</u>	<u>(89,245)</u>
EXPENDITURES				
Administrative and general	1,957,907	2,023,774	1,995,941	27,833
Financial administration	871,528	878,118	866,121	11,997
Judicial	1,018,736	996,638	978,510	18,128
Legal	427,861	379,061	374,563	4,498
Public safety	5,795,404	5,749,356	5,356,706	392,650
Public facilities	1,403,897	1,359,570	1,292,666	66,904
Conservation	252,222	252,222	243,733	8,489
Elections	144,271	153,851	152,932	919
Rural addressing	74,661	74,661	71,657	3,004
Capital outlay	361,681	187,639	305,906	(118,267)
Debt service:				
Interest paid	-	-	4,651	(4,651)
Principal retired	-	-	110,354	(110,354)
Total expenditures	<u>12,308,168</u>	<u>12,054,890</u>	<u>11,753,740</u>	<u>301,150</u>
Excess (deficit) of revenues over (under) expenditures	(1,018,168)	(764,890)	(552,985)	211,905
Other financing sources (uses)	<u>(375,000)</u>	<u>(501,400)</u>	<u>(501,400)</u>	<u>-</u>
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	(1,393,168)	(1,266,290)	(1,054,385)	211,905
Fund balance, beginning of year	1,124,133	1,124,133	1,124,133	-
Fund balance, end of year	<u>\$ (269,035)</u>	<u>\$ (142,157)</u>	<u>\$ 69,748</u>	<u>\$ 211,905</u>

This page left blank intentionally.

COMBINING AND INDIVIDUAL FUND STATEMENTS

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2012

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash and cash equivalents	\$ 535	\$ 1,079,570
Taxes receivable, net	315,318	289,399
Sales tax receivable	122,067	145,680
Prepaid expenses	-	17,608
Due from other funds	33,699	33,671
Total assets	<u>\$ 471,619</u>	<u>\$ 1,565,928</u>
 LIABILITIES		
Accounts payable	\$ 86,553	\$ 152,396
Deferred tax revenue	<u>315,318</u>	<u>289,399</u>
Total liabilities	<u>401,871</u>	<u>441,795</u>
 FUND EQUITY		
Fund balance - unassigned	<u>69,748</u>	<u>1,124,133</u>
Total fund equity	<u>69,748</u>	<u>1,124,133</u>
Total liabilities and fund equity	<u>\$ 471,619</u>	<u>\$ 1,565,928</u>

This page left blank intentionally.

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance	2011
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Ad valorem taxes	\$ 5,586,800	\$ 5,376,715	\$ (210,085)	\$ 5,330,597
Other taxes				
County sales taxes	1,360,000	1,558,686	198,686	1,491,404
Tax on sale of mixed beverages	16,000	14,831	(1,169)	15,428
Total other taxes	1,376,000	1,573,517	197,517	1,506,832
Licenses and permits				
Beer and wine permits	6,000	9,287	3,287	4,394
Occupation permits	4,000	9,134	5,134	1,971
Sewage permits	53,000	38,180	(14,820)	48,730
Total licenses and permits	63,000	56,601	(6,399)	55,095
Intergovernmental revenue				
Reimbursed emergency management	30,000	-	(30,000)	3,965
Reimbursed CAPCOG	80,000	62,528	(17,472)	80,344
ARRA No. 1 JAG grant reimbursement	-	-	-	-
County attorney state aid	17,000	27,500	10,500	25,790
State salary supplement	18,000	22,937	4,937	22,842
Reimbursed indigent defense	31,000	11,607	(19,393)	24,120
Judicial district contributions	29,000	29,097	97	28,802
Airport contributions	27,000	36,048	9,048	37,226
Total intergovernmental revenue	232,000	189,717	(42,283)	223,089
Fines and forfeitures				
County court	90,000	68,799	(21,201)	70,628
District court	60,000	61,219	1,219	54,279
Justice court	900,000	780,981	(119,019)	743,044
Total fines and forfeitures	1,050,000	910,999	(139,001)	867,951
Depository interest	160,000	61,377	(98,623)	92,289
Miscellaneous				
Rent on county property	13,000	13,821	821	14,321
Oil, gas and mineral lease	5,000	6,656	1,656	5,000
EMS donations	25,000	21,752	(3,248)	22,605
EMS fall prevention program	2,000	-	(2,000)	3,333
Sale of recyclables	70,000	73,916	3,916	69,446
Miscellaneous	75,000	90,546	15,546	183,579
Total miscellaneous	190,000	206,691	16,691	298,284

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2012
 WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 58,000	\$ 56,859	\$ (1,141)	\$ 59,084
County clerk	343,000	387,553	44,553	334,643
Tax assessor - collector	92,000	299,501	207,501	97,351
District clerk	70,200	57,251	(12,949)	64,933
Justices of the peace	73,000	65,560	(7,440)	69,480
Constables	12,000	10,710	(1,290)	11,895
Ambulance fees	1,425,000	1,483,914	58,914	1,429,683
Airport Fees	20,000	19,896	(104)	20,373
Arrest fees	266,000	153,422	(112,578)	165,829
Judiciary support fees	60,000	62,533	2,533	60,774
Time payment fees	7,000	4,892	(2,108)	5,689
Pretrial intervention program fees	11,000	18,763	7,763	18,467
Other fees	130,000	127,342	(2,658)	143,960
Jury reimbursement fees	25,000	30,707	5,707	28,915
State costs service fees	40,000	46,235	6,235	43,909
Total official fee collections	<u>2,632,200</u>	<u>2,825,138</u>	<u>192,938</u>	<u>2,554,985</u>
Total revenues	<u>11,290,000</u>	<u>11,200,755</u>	<u>(89,245)</u>	<u>10,929,122</u>
EXPENDITURES				
Administrative and general				
County judge				
Salary:				
Official	50,200	50,200	-	48,700
Secretaries	20,800	20,846	(46)	4,187
County judge supplement	15,000	15,000	-	20,226
Court administrator	41,000	41,000	-	15,000
Assistants	5,000	3,347	1,653	39,800
Social security	10,100	9,169	931	8,976
Health and life insurance	19,046	18,757	289	18,938
Retirement	12,857	12,374	483	11,408
Worker's Compensation	371	482	(111)	180
Unemployment tax	40	33	7	58
Travel	3,500	2,240	1,260	1,106
Telephone	5,800	4,141	1,659	5,289
Postage	2,000	1,034	966	1,540
Bond premium	200	-	200	-
Furniture and equipment	3,000	2,061	939	1,081
Miscellaneous	400	576	(176)	1,138
Total county judge	<u>189,314</u>	<u>181,260</u>	<u>8,054</u>	<u>177,627</u>

FAYETTE COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011**

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 201,500	\$ 199,800	\$ 1,700	\$ 195,600
Salary - Coordinators	137,000	131,150	5,850	130,304
Social security	25,895	24,200	1,695	23,808
Health and life insurance	48,400	47,819	581	48,901
Retirement	32,970	32,236	734	30,056
Worker's Compensation	3,716	1,402	2,314	1,804
Unemployment tax	169	65	104	117
Gasoline, oil, etc.	5,500	8,482	(2,982)	8,500
Travel	6,000	1,731	4,269	2,668
Telephone	2,500	1,354	1,146	1,341
Furniture and equipment	2,000	-	2,000	298
Bond premium	-	355	(355)	-
Equipment repairs and replacements	4,000	1,932	2,068	4,604
Miscellaneous	1,000	265	735	378
Total commissioners' court	470,650	450,791	19,859	448,379
County clerk				
Salary - Official	49,700	49,700	-	48,300
Salary - Deputies	235,000	238,341	(3,341)	217,604
Social security	21,780	20,657	1,123	18,981
Health and life insurance	59,752	57,549	2,203	60,097
Retirement	26,308	28,055	(1,747)	24,521
Worker's Compensation	890	1,183	(293)	432
Unemployment tax	110	119	(9)	196
Travel	3,269	3,282	(13)	2,581
Telephone	3,700	3,923	(223)	3,683
Postage	-	3,056	(3,056)	2,106
Bond premium	4,500	335	4,165	335
Furniture and equipment	1,400	-	1,400	893
Miscellaneous	250	85	165	291
Total county clerk	406,659	406,285	374	380,020

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2012
 WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 35,741	\$ 35,020	\$ 721	\$ 34,323
Social security	2,734	2,679	55	2,626
Health and life insurance	7,469	7,592	(123)	7,652
Retirement	3,481	3,411	70	3,164
Worker's Compensation	99	151	(52)	48
Unemployment tax	18	17	1	31
Travel	6,000	1,302	4,698	1,239
Telephone	1,500	1,123	377	1,046
Postage	400	90	310	176
Furniture and equipment	1,500	231	1,269	-
Miscellaneous	25	-	25	114
Total veterans service officer	58,967	51,616	7,351	50,419
County surveyor				
Telephone	300	300	-	300
Miscellaneous	-	-	-	-
Total county surveyor	300	300	-	300
Public assistance				
Child Welfare BOA	5,000	5,000	-	3,500
Grant - MH-MR Center	14,000	14,000	-	14,000
Grant - Combined Community Action	10,000	10,000	-	10,000
Grant - CARTS	10,000	-	10,000	-
Grant - Animal Shelter	44,900	44,900	-	39,900
Grant - Family Crisis	7,000	7,000	-	7,000
Grant - CASA	11,000	11,000	-	10,000
Grant - Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocate	10,000	10,000	-	9,000
Boys and Girls Club	-	-	-	-
Miscellaneous	5,000	9,272	(4,272)	7,341
Total public assistance	126,900	121,172	5,728	110,741

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 65,000	\$ 57,540	\$ 7,460	\$ 60,732
Professional services	15,000	16,400	(1,400)	12,500
Autopsies	50,000	34,174	15,826	33,828
Maintenance contracts	150,300	225,447	(75,147)	177,834
Office equipment	-	-	-	-
Telephone	12,800	18,243	(5,443)	12,436
Public notices	2,500	3,329	(829)	1,597
Equipment repairs and replacements	7,000	3,000	4,000	4,108
Dues	6,500	4,642	1,858	6,402
Fines and fees due state	160,000	188,735	(28,735)	178,207
Risk Insurance	90,000	65,526	24,474	69,686
Bounty	11,000	17,754	(6,754)	7,346
Donations - first responders	2,436	-	2,436	4,508
Donations - soil conservation	5,000	5,000	-	5,000
Donations - fire departments	122,798	122,798	-	97,106
Historical commission	5,150	976	4,174	3,220
Interest expense	5,500	-	5,500	-
Miscellaneous	60,000	20,953	39,047	26,221
Total other	<u>770,984</u>	<u>784,517</u>	<u>(13,533)</u>	<u>700,731</u>
Total administrative and general	2,023,774	1,995,941	27,833	1,868,217
Financial administration				
County auditor				
Salary:				
Official	56,900	56,900	-	55,200
Assistants	181,900	177,964	3,936	176,366
Social security	18,268	17,153	1,115	16,924
Health and life insurance	44,814	43,594	1,220	44,670
Retirement	23,259	22,877	382	21,353
Worker's Compensation	610	1,010	(400)	320
Unemployment tax	245	117	128	209
Travel and training	3,000	1,872	1,128	2,581
Telephone	4,000	2,522	1,478	3,067
Postage	4,000	2,759	1,241	2,750
Bond premium	-	92	(92)	-
Furniture and equipment	5,000	1,659	3,341	410
Miscellaneous	500	460	40	497
Total county auditor	<u>342,496</u>	<u>328,979</u>	<u>13,517</u>	<u>324,347</u>

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2012
 WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 49,700	\$ 49,700	\$ -	\$ 48,300
Deputies	130,000	129,900	100	126,198
Social security	13,747	13,129	618	12,615
Health and life insurance	37,954	37,954	-	38,255
Retirement	17,503	17,493	10	16,089
Worker's Compensation	400	774	(374)	244
Unemployment tax	89	65	24	114
Travel and training	250	-	250	-
Telephone	3,300	1,718	1,582	3,241
Postage	8,500	6,139	2,361	6,112
Bond premium	-	3,754	(3,754)	-
Issuing license plates	8,420	8,624	(204)	7,873
Furniture and equipment	252	2,248	(1,996)	545
Miscellaneous	500	637	(137)	404
Total tax assessor - collector	270,615	272,135	(1,520)	259,990
Tax appraisal district				
Contribution	265,007	265,007	-	240,490
Total tax appraisal district	265,007	265,007	-	240,490
Total financial administration	878,118	866,121	11,997	824,827
Judicial				
District judge				
Printing and office supplies	500	418	82	464
Travel and training	-	-	-	-
Telephone	2,500	1,238	1,262	2,353
Postage	350	-	350	-
Furniture and equipment	275	-	275	271
Miscellaneous	130	105	25	-
Total district judge	3,755	1,761	1,994	3,088

FAYETTE COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011**

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 49,700	\$ 49,700	\$ -	\$ 48,300
Deputies	106,000	108,280	(2,280)	111,395
Social security	11,574	11,798	(224)	11,924
Health and life insurance	31,744	31,606	138	34,244
Retirement	14,737	15,387	(650)	14,724
Worker's Compensation	420	668	(248)	204
Unemployment tax	75	54	21	100
Travel and training	1,500	1,118	382	1,154
Telephone	2,500	1,409	1,091	2,368
Postage	3,500	3,103	397	3,474
Bond premium	199	136	63	335
Furniture and equipment	1,500	-	1,500	3,476
Miscellaneous	100	135	(35)	135
Total district clerk	223,549	223,394	155	231,833
District court				
Salary:				
Assistants	17,400	13,318	4,082	11,148
Court reporter	29,700	29,891	(191)	28,800
Court administrator	28,800	27,866	934	27,321
Juvenile board member	2,400	6,600	(4,200)	6,600
Social security tax	5,990	5,683	307	5,421
Health and life insurance	14,937	15,755	(818)	15,850
Retirement	7,626	7,547	79	6,814
Worker's Compensation	709	355	354	344
Unemployment tax	15	36	(21)	61
Printing and office supplies	500	85	415	371
Administrative expenses	2,500	3,814	(1,314)	278
Court appointed attorneys	125,402	125,402	-	124,025
Travel and training	5,000	1,137	3,863	908
Jury commissioners	400	200	200	-
Grand jurors	3,000	3,124	(124)	360
Petit jurors	3,000	2,512	488	1,632
Substitute court reporter	550	-	550	-
Miscellaneous	2,000	4,466	(2,466)	3,114
Total district court	249,929	247,791	2,138	233,047

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2012
 WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 8,900	\$ 8,900	\$ -	\$ 8,900
Social security tax	680	681	(1)	681
Retirement	867	867	-	820
Court appointed attorney	1,000	-	1,000	-
Petit jurors	2,000	(924)	2,924	-
Miscellaneous	2,500	478	2,022	825
Total county court	15,947	10,002	5,945	11,226
Justice of the peace, precinct #1				
Salary - Official	39,400	39,400	-	38,300
Salary - Assistants	60,600	60,592	8	58,230
Social security	9,058	7,086	1,972	6,852
Health and life insurance	22,405	23,399	(994)	21,757
Retirement	11,532	10,032	1,500	9,176
Worker's Compensation	313	414	(101)	152
Unemployment tax	40	30	10	52
Travel and training	4,000	3,446	554	3,420
Telephone	2,500	2,218	282	2,109
Postage	4,500	-	4,500	1,544
Bond premium	-	-	-	-
Furniture and equipment	350	1,328	(978)	-
Miscellaneous	300	-	300	206
Total J.P., precinct #1	154,998	147,945	7,053	141,798
Justice of the peace, precinct #2				
Salary - Official	38,200	38,200	-	37,100
Salary - Assistant	31,200	31,142	58	30,300
Social security	5,309	5,176	133	5,040
Health and life insurance	14,938	15,185	(247)	15,305
Retirement	6,750	7,046	(296)	6,491
Worker's Compensation	35	299	(264)	96
Unemployment tax	16	15	1	27
Travel	4,000	3,360	640	3,350
Telephone	2,000	1,936	64	1,893
Utilities	180	-	180	180
Postage	3,000	2,199	801	1,972
Bond premium	200	-	200	178
Office rent	8,400	8,400	-	9,100
Furniture and equipment	1,000	-	1,000	-
Miscellaneous	250	231	19	167
Total J.P., precinct #2	115,478	113,189	2,289	111,199

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 38,200	\$ 38,200	\$ -	\$ 37,100
Salary - Assistant	36,800	37,665	(865)	41,045
Social security	5,569	5,446	123	5,828
Health and life insurance	14,937	15,185	(248)	14,150
Retirement	7,256	7,681	(425)	7,482
Worker's Compensation	190	376	(186)	100
Unemployment tax	18	19	(1)	37
Travel and training	4,000	3,160	840	4,302
Telephone	3,262	3,399	(137)	3,851
Postage	1,000	488	512	592
Bond premium	-	-	-	178
Office rent	300	(300)	600	(300)
Furniture and equipment	600	1,119	(519)	231
Miscellaneous	36	36	-	107
Total J.P., precinct #3	<u>112,168</u>	<u>112,474</u>	<u>(306)</u>	<u>114,703</u>
Justice of the peace, precinct #4				
Salary - Official	38,200	38,200	-	37,100
Salary - Assistant	41,900	41,901	(1)	42,408
Social security	6,128	6,128	-	6,112
Health and life insurance	17,924	18,216	(292)	18,361
Retirement	7,385	8,094	(709)	7,346
Worker's Compensation	309	345	(36)	112
Unemployment tax	40	21	19	38
Travel and training	4,000	4,276	(276)	4,185
Telephone	3,000	2,124	876	2,142
Postage	1,500	1,080	420	982
Bond premium	178	-	178	177
Furniture and equipment	250	1,569	(1,319)	140
Total J.P., precinct #4	<u>120,814</u>	<u>121,954</u>	<u>(1,140)</u>	<u>119,103</u>
Justice of the peace - all pcts.	<u>503,458</u>	<u>495,562</u>	<u>7,896</u>	<u>486,803</u>
Total judicial	<u>996,638</u>	<u>978,510</u>	<u>18,128</u>	<u>965,997</u>

— COUNTY, TEXAS

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistant county attorney	\$ 127,700	\$ 126,000	\$ 1,700	\$ 122,260
Secretaries	136,100	141,283	(5,183)	109,014
Investigator	-	-	-	-
Social security	22,858	19,462	3,396	16,833
Health and life insurance	44,810	51,891	(7,081)	38,837
Retirement	29,103	25,705	3,398	21,101
Worker's Compensation	400	162	238	212
Unemployment tax	140	134	6	208
Travel	2,500	2,406	94	1,482
Telephone	5,000	2,243	2,757	3,770
Postage	1,500	335	1,165	530
Bond premium	250	177	73	-
Furniture and equipment	7,500	3,565	3,935	6,166
Miscellaneous	1,200	1,200	-	1,200
Total county attorney	<u>379,061</u>	<u>374,563</u>	<u>4,498</u>	<u>321,613</u>
Total legal	379,061	374,563	4,498	321,613
Public safety				
Justice court				
Petit Jurors	2,000	2,196	(196)	618
Collection Fees	93,628	94,252	(624)	97,082
Miscellaneous	3,000	1,160	1,840	500
Total justice court	<u>98,628</u>	<u>97,608</u>	<u>1,020</u>	<u>98,200</u>
Juvenile probation				
Juvenile probation	75,000	75,000	-	25,000
Miscellaneous	100	-	100	-
Total juvenile probation	<u>75,100</u>	<u>75,000</u>	<u>100</u>	<u>25,000</u>
Juvenile court				
Juvenile judge	5,400	1,200	4,200	1,200
Social security tax	400	85	315	85
Health and life insurance	659	127	532	121
Retirement	526	117	409	111
Total juvenile court	<u>6,985</u>	<u>1,529</u>	<u>5,456</u>	<u>1,517</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Ambulance Director	\$ 63,000	\$ 63,000	\$ -	\$ 61,200
Assistant Director	58,700	58,700	-	57,000
Assistants	37,100	37,287	(187)	37,437
Ambulance Attendants	1,388,000	1,387,992	8	1,263,692
Instructor	2,400	2,400	-	2,400
Social security	122,875	115,897	6,978	106,920
Health and life insurance	224,000	217,202	6,798	193,146
Retirement	156,210	150,913	5,297	131,090
Worker's Compensation	35,000	30,109	4,891	20,990
Unemployment tax	781	775	6	1,280
Uniforms	10,842	9,052	1,790	9,731
Printing and office supplies	10,000	5,556	4,444	4,783
Gasoline, oil, etc.	90,000	103,159	(13,159)	104,255
Hardware and supplies	15,000	12,147	2,853	12,401
Tires, tubes and batteries	7,500	3,884	3,616	5,110
Medical supplies	105,000	86,453	18,547	90,675
Fall prevention program supplies	2,000	2,722	(722)	2,983
Director of medical services	7,000	7,000	-	7,000
Physical exam	2,500	1,210	1,290	990
Travel and training	17,234	14,729	2,505	6,742
Training and education	23,589	8,531	15,058	39,445
Telephone	28,000	24,664	3,336	26,676
Utilities	20,000	21,680	(1,680)	23,046
Postage	1,500	728	772	1,126
Bond premium	-	-	-	393
Equipment repairs and replacements	55,000	55,397	(397)	47,594
Building repairs and replacements	16,000	11,341	4,659	13,750
Collection fees	125,824	122,995	2,829	160,613
Refunds	20,000	7,916	12,084	14,573
Communications equipment	1,500	-	1,500	1,234
Ambulance	101,287	-	101,287	3,917
Interest expense	1,000	-	1,000	-
Small tools and equipment	59,513	24,660	34,853	7,148
Miscellaneous	6,000	4,132	1,868	6,211
Total EMS	2,814,354	2,592,231	222,123	2,465,551

TARRANT COUNTY, TEXAS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

EXPENDITURES - cont'd.	2012		Variance	2011
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 13,500	\$ 13,500	\$ -	\$ 13,100
Social security	1,000	1,012	(12)	957
Health and life insurance	7,469	7,592	(123)	7,652
Retirement	1,315	1,315	-	1,208
Worker's Compensation	511	286	225	244
Uniforms	300	156	144	132
Gasonline, oil, etc.	2,000	1,513	487	1,343
Travel and training	300	101	199	263
Telephone	500	581	(81)	258
Bond premium	-	228	(228)	50
Equipment repairs and replacements	1,500	811	689	393
Furniture and equipment	2,430	860	1,570	2,686
Miscellaneous	300	102	198	123
Total constable, precinct #1	31,125	28,057	3,068	28,409
Constable, precinct #2				
Salary - Official	13,500	13,500	-	12,736
Social security	1,030	967	63	958
Health and life insurance	7,469	7,592	(123)	6,496
Retirement	1,315	1,315	-	1,174
Worker's Compensation	511	286	225	244
Uniforms	350	134	216	411
Gasoline, oil and etc.	1,700	643	1,057	1,223
Bond premium	-	170	(170)	-
Telephone	500	578	(78)	590
Equipment repairs and replacement	1,300	1,109	191	505
Furniture and equipment	1,200	400	800	2,480
Miscellaneous	100	34	66	50
Total constable, precinct #2	28,975	26,728	2,247	26,867
Constable, precinct #3				
Salary - Official	13,500	13,500	-	13,100
Social security	1,030	1,033	(3)	1,002
Health and life insurance	7,469	7,585	(116)	7,652
Retirement	1,315	1,315	-	1,208
Worker's Compensation	511	286	225	244
Uniforms	300	-	300	264
Gasoline, oil and etc.	1,000	-	1,000	740
Telephone	-	405	(405)	214
Bond premium	-	177	(177)	-
Office rent	300	(300)	600	(300)
Equipment repairs and replacements	2,500	1,381	1,119	106
Furniture and equipment	250	-	250	-
Miscellaneous	100	-	100	-
Total constable, precinct #3	28,275	25,382	2,893	24,230

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

EXPENDITURES - cont'd.	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 13,500	\$ 13,500	\$ -	\$ 13,100
Social security	1,030	1,033	(3)	1,002
Health and life insurance	7,469	7,592	(123)	7,652
Retirement	1,315	1,315	-	1,208
Worker's Compensation	511	286	225	244
Uniforms	300	313	(13)	264
Gasoline, oil, etc.	800	404	396	528
Travel and training	-	100	(100)	
Telephone	500	405	95	214
Bond premiums	-	228	(228)	
Equipment repairs and replacements	1,250	-	1,250	228
Furniture and equipment	250	-	250	-
Miscellaneous	150	35	115	-
Total constable, precinct #4	<u>27,075</u>	<u>25,211</u>	<u>1,864</u>	<u>24,440</u>
Constables - all precincts	115,450	105,378	10,072	103,946
Sheriff				
Salary - Official	61,200	61,180	20	59,480
Salary - Deputies	820,800	827,505	(6,705)	765,934
Salary - Receptionist	32,300	32,300	-	23,550
Salary - Dispatchers	294,449	299,570	(5,121)	280,451
Salary - Assistants	2,000	-	2,000	7,850
Social security	89,776	89,496	280	83,165
Health and life insurance	231,514	233,459	(1,945)	224,336
Retirement	114,109	118,883	(4,774)	104,856
Worker's Compensation	22,660	20,601	2,059	12,802
Unemployment tax	584	580	4	970
Uniforms	5,000	5,520	(520)	5,837
Printing and Office	10,000	8,050	1,950	12,720
Gasoline and oil	175,000	163,416	11,584	161,113
Hardware and supplies	7,500	14,096	(6,596)	7,252
Tires, tubes, and batteries	11,000	11,864	(864)	15,945
Physical and psychological exams	1,000	242	758	726
Travel and training	6,000	4,945	1,055	3,571
Telephone	54,000	51,266	2,734	52,769
Postage	2,415	2,152	263	2,131
Bond premiums	1,000	962	38	760
Office rent	300	(300)	600	(300)
Equipment repairs and replacements	41,000	33,927	7,073	46,785
Furniture and equipment	140,105	18,828	121,277	28,001
Miscellaneous	3,150	3,674	(524)	4,044
Total sheriff	<u>2,126,862</u>	<u>2,002,216</u>	<u>124,646</u>	<u>1,904,748</u>

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2012
 WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Emergency management	\$ 33,900	\$ 33,900	\$ -	\$ 32,900
Secretary	16,200	16,154	46	15,674
Social security	3,833	3,624	209	3,489
Health and life insurance	10,830	10,907	(77)	10,753
Retirement	4,880	4,876	4	4,478
Worker' Compensation	198	117	81	96
Unemployment tax	25	25	-	44
Gasoline and oil	4,096	4,769	(673)	8,823
Travel and training	4,000	577	3,423	692
Telephone	2,000	2,215	(215)	1,915
Postage	300	-	300	-
Equipment repairs	750	295	455	1,546
Miscellaneous	1,500	4,588	(3,088)	3,639
Total emergency management	82,512	82,047	465	84,049
Community supervision and corrections				
Telephone	4,560	3,808	752	4,277
Furniture and equipment	5,000	-	5,000	-
Miscellaneous	100	-	100	-
Total community supervision and corrections	9,660	3,808	5,852	4,277
DPS highway patrol				
Assistant	52,800	49,798	3,002	46,317
Social security	4,043	3,708	335	3,479
Health and life insurance	11,950	12,153	(203)	12,249
Retirement	5,143	4,850	293	4,270
Worker's Compensation	140	226	(86)	68
Unemployment tax	26	25	1	42
Telephone	4,550	5,823	(1,273)	5,008
Utilities	-	341	(341)	-
Postage	400	448	(48)	337
Furniture and equipment	250	2,771	(2,521)	7,561
Miscellaneous	300	-	300	300
Total DPS highway patrol	79,602	80,143	(541)	79,631

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Assistants	\$ 6,000	\$ 6,030	\$ (30)	\$ 5,998
Social security	460	445	15	455
Health and life insurance	1,106	1,062	44	1,098
Retirement	584	587	(3)	553
Worker's Compensation	224	234	(10)	112
Unemployment tax	5	3	2	5
Hardware and supplies	1,000	45	955	-
Travel and training	2,000	-	2,000	2,003
Telephone	1,344	336	1,008	336
Utilities	4,100	3,593	507	3,975
Plant repairs	65,849	65,848	1	63,683
Miscellaneous	500	1,250	(750)	1,250
Total sanitation	<u>83,172</u>	<u>79,433</u>	<u>3,739</u>	<u>79,468</u>
Recycling center				
Coordinator	6,600	6,600	-	6,600
Attendants	100,200	100,283	(83)	97,300
Social security	8,170	7,622	548	7,380
Health and life insurance	22,407	23,667	(1,260)	23,810
Retirement	9,759	10,411	(652)	9,580
Worker's Compensation	8,000	3,779	4,221	4,816
Unemployment tax	53	50	3	88
Gasoline, oil, etc.	6,000	3,006	2,994	3,490
Hardware and supplies	6,500	7,123	(623)	5,953
Travel and training	1,500	-	1,500	-
Telephone	1,500	1,247	253	1,157
Utilities	6,500	3,818	2,682	5,105
Equipment repairs	1,500	6,199	(4,699)	9,376
Building repairs	20,000	5,511	14,489	10,076
Solid waste disposal	56,268	56,268	-	78,423
Furniture and equipment	1,574	1,574	-	220
Miscellaneous	500	155	345	102
Total recycling center	<u>257,031</u>	<u>237,313</u>	<u>19,718</u>	<u>263,476</u>
Total public safety	<u>5,749,356</u>	<u>5,356,706</u>	<u>392,650</u>	<u>5,109,863</u>
Public facilities				
Courthouse and associated buildings				
Maintenance	60,800	60,700	100	58,900
Social security	4,651	4,445	206	4,322
Health and life insurance	14,937	15,185	(248)	15,305
Retirement	5,921	5,912	9	5,431

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's Compensation	\$ 2,000	\$ 1,708	\$ 292	\$ 1,468
Unemployment tax	30	30	-	53
Gasoline, oil, etc.	300	218	82	30
Hardware and supplies	10,000	8,589	1,411	8,313
Maintenance contracts	17,000	14,761	2,239	17,759
Telephone	20,000	27,211	(7,211)	25,195
Utilities	126,000	107,485	18,515	112,268
Parking lot rent	15,000	13,800	1,200	14,400
Equipment repairs and replacements	2,500	3,424	(924)	1,313
Building repairs and replacements	51,341	51,341	-	40,691
Grounds maintenance	8,000	19,066	(11,066)	8,225
Janitorial service	22,000	21,540	460	21,685
Furniture and equipment	-	-	-	110
Miscellaneous	500	-	500	25
Total courthouse and associated buildings	360,980	355,415	5,565	335,493
Justice center				
Cooks	28,300	28,300	-	27,500
Jailers	427,570	433,607	(6,037)	413,611
Social security	34,874	34,350	524	32,843
Health and life insurance	104,555	101,922	2,633	105,960
Retirement	44,402	44,993	(591)	40,671
Worker's Compensation	10,000	9,657	343	8,192
Unemployment tax	228	231	(3)	397
Uniforms	2,500	1,081	1,419	1,886
Inmate law library	2,700	-	2,700	-
Animal Control	3,000	1,065	1,935	1,120
Groceries	46,500	52,361	(5,861)	48,581
Inmate work detail	2,500	1,384	1,116	1,476
Hardware and supplies	13,500	15,524	(2,024)	14,301
Director of medical services	6,500	-	6,500	6,000
Medical services	44,000	49,841	(5,841)	53,298
Travel and training	2,000	655	1,345	96
Telephone	4,200	3,061	1,139	2,908
Utilities	54,600	47,365	7,235	50,875
Equipment repairs and replacements	7,128	5,679	1,449	3,936
Building repairs and replacements	21,263	21,262	1	7,269
Furniture and equipment	25,069	2,143	22,926	3,966
Miscellaneous	1,500	1,674	(174)	1,179
Total justice center	886,889	856,155	30,734	826,065

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Maintenance	\$ 27,300	\$ 26,387	\$ 913	\$ 25,483
Airport manager	16,600	16,593	7	16,095
Social security	3,174	3,104	70	3,003
Health and life insurance	3,735	3,783	(48)	3,814
Retirement	4,276	4,186	90	3,834
Worker's Compensation	1,294	901	393	628
Unemployment tax	22	22	-	37
Gasoline, oil, etc.	2,000	58	1,942	-
Hardware and supplies	4,000	764	3,236	1,536
Travel and training	1,500	-	1,500	-
Telephone	3,336	3,637	(301)	3,424
Utilities	13,964	10,885	3,079	13,143
Postage	1,500	-	1,500	88
Equipment repairs	1,500	3,519	(2,019)	6,414
Buildings repairs and replacements	5,000	4,392	608	24,119
Grounds maintenance	5,000	-	5,000	462
Furniture and equipment	15,000	369	14,631	-
Miscellaneous	2,500	2,496	4	2,408
Total airport	<u>111,701</u>	<u>81,096</u>	<u>30,605</u>	<u>104,488</u>
Total public facilities	1,359,570	1,292,666	66,904	1,266,046
Conservation				
Agriculture and extension service				
Secretaries	60,200	61,000	(800)	59,300
Agriculture agents	50,900	50,800	100	49,400
FSC agents	25,400	25,400	-	24,700
Assistants	35,000	35,000	-	34,000
Social security	13,120	12,653	467	12,318
Health and life insurance	22,405	22,777	(372)	22,957
Retirement	9,272	9,358	(86)	8,608
Worker's Compensation	2,000	414	1,586	1,828
Unemployment tax	125	86	39	151
Printing and office supplies	4,200	1,684	2,516	4,665
Demonstration supplies	3,500	2,947	553	2,717
Gasoline, oil, etc.	4,500	3,535	965	3,832
Travel and training	8,000	8,628	(628)	6,468
Telephone	7,300	7,107	193	7,269

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2012
 WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Conservation - cont'd.				
Agriculture and extension service - cont'd.				
Postage	\$ 1,800	\$ 672	\$ 1,128	\$ 644
Equipment repairs and replacements	1,000	702	298	1,064
Furniture and equipment	2,500	600	1,900	3,003
Miscellaneous	1,000	370	630	479
Total agriculture and extension service	<u>252,222</u>	<u>243,733</u>	<u>8,489</u>	<u>243,403</u>
Total conservation	252,222	243,733	8,489	243,403
Elections				
Assistants	28,400	34,506	(6,106)	34,600
Elections administrator	35,600	35,600	-	24,984
Social security	4,896	5,339	(443)	4,549
Health and life insurance	14,936	15,185	(249)	8,450
Retirement	6,234	6,400	(166)	5,165
Worker's compensation	125	309	(184)	92
Unemployment tax	10	35	(25)	54
Election supplies	23,503	16,384	7,119	4,240
Maintenance contracts	17,000	18,211	(1,211)	16,854
Travel and training	4,502	2,022	2,480	1,556
Telephone	500	1,827	(1,327)	3,352
Postage	2,500	2,490	10	4,100
Bond premiums	70	70	-	70
Equipment repairs	500	-	500	487
Wages - clerks and judges	14,000	11,785	2,215	3,015
Furniture and equipment	-	-	-	1,041
Miscellaneous	1,075	2,769	(1,694)	797
Total elections	<u>153,851</u>	<u>152,932</u>	<u>919</u>	<u>113,406</u>
Rural addressing				
Rural addressing	53,000	53,000	-	51,500
Social security	4,055	3,857	198	3,749
Health and life insurance	7,469	7,592	(123)	7,653
Retirement	5,162	5,165	(3)	4,754
Worker's Compensation	148	229	(81)	72
Unemployment tax	27	27	-	46
Travel and training	1,500	1,260	240	2,109
Telephone	800	527	273	708
Postage	200	-	200	35
Miscellaneous	2,300	-	2,300	-
Total rural addressing	<u>74,661</u>	<u>71,657</u>	<u>3,004</u>	<u>70,626</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 10,144	\$ 7,627	\$ 2,517	\$ -
Computer equipment	100,661	17,020	83,641	14,450
Buildings and improvements	30,153	23,382	6,771	103,877
Furniture and equipment	46,681	257,877	(211,196)	534,883
Total capital outlay	<u>187,639</u>	<u>305,906</u>	<u>(118,267)</u>	<u>653,210</u>
Debt service:				
Interest paid	-	4,651	(4,651)	7,364
Principal retired	-	110,354	(110,354)	107,640
Total debt service	<u>-</u>	<u>115,005</u>	<u>(115,005)</u>	<u>115,004</u>
Total expenditures	<u>12,054,890</u>	<u>11,753,740</u>	<u>301,150</u>	<u>11,552,212</u>
Excess revenues over (under) expenditures	(764,890)	(552,985)	211,905	(623,090)
Other financing sources (uses)				
Capitalized leases	-	-	-	80,950
Operating transfers in	223,600	223,600	-	5,200
Operating transfers out	(725,000)	(725,000)	-	(982,100)
Total other financing sources and (uses)	<u>(501,400)</u>	<u>(501,400)</u>	<u>-</u>	<u>(895,950)</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$(1,266,290)</u>	<u>(1,054,385)</u>	<u>\$ 211,905</u>	<u>(1,519,040)</u>
Fund balance, beginning of year		1,124,133		2,643,173
Fund balance, end of year		<u>\$ 69,748</u>		<u>\$ 1,124,133</u>

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2012

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Constables Continuing Education</u>	<u>Courthouse Security</u>	<u>Court Reporter Service</u>
ASSETS								
Cash and cash equivalents	\$1,029,772	\$ 447	\$172,089	\$208,978	\$ 70	\$ 27,708	\$ 25,748	\$ 32,640
Due from other funds	<u>9,437</u>	<u>-</u>	<u>7,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$1,039,209</u>	<u>\$ 447</u>	<u>\$179,126</u>	<u>\$208,978</u>	<u>\$ 70</u>	<u>\$ 27,708</u>	<u>\$ 25,748</u>	<u>\$ 32,640</u>
LIABILITIES								
Overdrafts	\$ 4,036	\$ -	\$ -	\$ 7,854	\$ -	\$ -	\$ -	\$ -
Accounts payable	26,683	-	-	-	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>7,118</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>
Total liabilities	<u>\$ 30,719</u>	<u>\$ -</u>	<u>\$ 7,118</u>	<u>\$ 7,864</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>
FUNDEQUITY								
Fund balance - restricted	\$1,008,490	\$ 447	\$172,008	\$201,114	\$ 70	\$ 27,708	\$ 25,745	\$ 32,640
Total fund equity	<u>1,008,490</u>	<u>447</u>	<u>172,008</u>	<u>201,114</u>	<u>70</u>	<u>27,708</u>	<u>25,745</u>	<u>32,640</u>
Total liabilities and fund equity	<u>\$1,039,209</u>	<u>\$ 447</u>	<u>\$179,126</u>	<u>\$208,978</u>	<u>\$ 70</u>	<u>\$ 27,708</u>	<u>\$ 25,748</u>	<u>\$ 32,640</u>

County Clerk Records Management and Preservation	Records Management and Preservation	County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	Totals (Memorandum Only)	
						2012	2011
\$203,204	\$ 63,801	\$ 270,730	\$ 11,724	\$ 12,673	\$ -	\$ 2,059,584	\$ 1,624,681
-	-	-	-	-	-	16,474	16,474
<u>\$203,204</u>	<u>\$ 63,801</u>	<u>\$ 270,730</u>	<u>\$ 11,724</u>	<u>\$ 12,673</u>	<u>\$ -</u>	<u>\$ 2,076,058</u>	<u>\$ 1,641,155</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538	\$ 12,428	\$ 22,875
-	-	-	-	-	-	26,683	-
-	-	1	-	-	-	7,132	7,132
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 538</u>	<u>\$ 46,243</u>	<u>\$ 30,007</u>
<u>\$203,204</u>	<u>\$ 63,801</u>	<u>\$ 270,729</u>	<u>\$ 11,724</u>	<u>\$ 12,673</u>	<u>\$ (538)</u>	<u>\$ 2,029,815</u>	<u>\$ 1,611,148</u>
<u>203,204</u>	<u>63,801</u>	<u>270,729</u>	<u>11,724</u>	<u>12,673</u>	<u>(538)</u>	<u>2,029,815</u>	<u>1,611,148</u>
<u>\$203,204</u>	<u>\$ 63,801</u>	<u>\$ 270,730</u>	<u>\$ 11,724</u>	<u>\$ 12,673</u>	<u>\$ -</u>	<u>\$ 2,076,058</u>	<u>\$ 1,641,155</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2012

WITH COMPARATIVE TOTALS FOR 2011

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Constables Continuing Education</u>	<u>Courthouse Security</u>	<u>Court Reporter Service</u>
REVENUES								
General								
Ad valorem taxes	\$3,602,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	128,855	-	-	-	-	-	-	-
State aid	-	-	-	165,688	-	-	-	-
County contributions	-	-	-	75,000	-	-	-	-
Depository interest	47,558	-	-	3,302	-	-	-	-
Tobacco settlement	-	41,969	-	-	-	-	-	-
Reimbursed services	-	718	-	-	-	-	-	-
Miscellaneous	177,581	122	402,461	175	-	-	-	-
Total general revenues	<u>3,956,992</u>	<u>42,809</u>	<u>402,461</u>	<u>244,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charges for services	745,042	-	676,948	950	9,226	-	42,113	3,345
Total revenues	<u>4,702,034</u>	<u>42,809</u>	<u>1,079,409</u>	<u>245,115</u>	<u>9,226</u>	<u>-</u>	<u>42,113</u>	<u>3,345</u>
EXPENDITURES								
Administrative and general	-	-	1,003,713	245,485	28,020	1,576	56,016	316
Capital outlay	56,962	-	-	-	-	-	-	-
Public transportation	4,072,486	-	-	-	-	-	-	-
Public health	-	275,780	-	-	-	-	-	-
Debt service:								
Interest paid	7,789	-	-	-	-	-	-	-
Principal retired	100,365	-	-	-	-	-	-	-
Total expenditures	<u>4,237,602</u>	<u>275,780</u>	<u>1,003,713</u>	<u>245,485</u>	<u>28,020</u>	<u>1,576</u>	<u>56,016</u>	<u>316</u>
Excess of revenues over (under) expenditures	<u>464,432</u>	<u>(232,971)</u>	<u>75,696</u>	<u>(370)</u>	<u>(18,794)</u>	<u>(1,576)</u>	<u>(13,903)</u>	<u>3,029</u>
Other financing sources (uses)								
Capitalized leases	-	-	-	-	-	-	-	-
Operating transfers in	54,319	275,000	273,923	-	-	-	-	-
Operating transfers out	(230,419)	(47,500)	(273,923)	-	-	-	-	-
Total other financing sources and (uses)	<u>(176,100)</u>	<u>227,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	288,332	(5,471)	75,696	(370)	(18,794)	(1,576)	(13,903)	3,029
Fund balance, beginning of year	720,158	5,918	96,312	201,484	18,864	29,284	39,648	29,611
Fund balance, end of year	<u>\$1,008,490</u>	<u>\$ 447</u>	<u>\$ 172,008</u>	<u>\$201,114</u>	<u>\$ 70</u>	<u>27,708</u>	<u>\$ 25,745</u>	<u>\$ 32,640</u>

County Clerk Records Management and Preservation	Records Management and Preservation	County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	Totals (Memorandum Only)	
						2012	2011
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,602,998	\$3,601,828
-	-	-	-	-	-	128,855	102,491
-	-	-	-	-	-	165,688	164,412
-	-	-	-	-	-	75,000	25,000
3,927	1,917	5,517	-	-	-	62,221	56,149
-	-	-	-	-	-	41,969	33,484
-	-	-	-	-	-	718	26,333
-	-	-	30,751	1,949	652	613,691	1,211,895
<u>3,927</u>	<u>1,917</u>	<u>5,517</u>	<u>30,751</u>	<u>1,949</u>	<u>652</u>	<u>4,691,140</u>	<u>5,221,592</u>
<u>42,403</u>	<u>10,929</u>	<u>42,425</u>	-	-	-	<u>1,573,381</u>	<u>1,009,627</u>
<u>46,330</u>	<u>12,846</u>	<u>47,942</u>	<u>30,751</u>	<u>1,949</u>	<u>652</u>	<u>6,264,521</u>	<u>6,231,219</u>
7,865	-	15,508	12,657	4,690	-	1,375,846	1,349,687
-	-	-	-	-	-	56,962	330,925
-	-	-	-	-	-	4,072,486	4,339,914
-	-	-	-	-	-	275,780	503,128
-	-	-	366	-	-	8,155	17,499
-	-	-	7,660	-	-	108,025	132,701
<u>7,865</u>	<u>-</u>	<u>15,508</u>	<u>20,683</u>	<u>4,690</u>	<u>-</u>	<u>5,897,254</u>	<u>6,673,854</u>
<u>38,465</u>	<u>12,846</u>	<u>32,434</u>	<u>10,068</u>	<u>(2,741)</u>	<u>652</u>	<u>367,267</u>	<u>(442,635)</u>
-	-	-	-	-	-	-	103,088
-	-	-	-	-	-	603,242	467,644
-	-	-	-	-	-	(551,842)	(90,744)
-	-	-	-	-	-	51,400	479,988
38,465	12,846	32,434	10,068	(2,741)	652	418,667	37,353
164,739	50,955	238,295	1,656	15,414	(1,190)	1,611,148	1,573,795
<u>\$203,204</u>	<u>\$ 63,801</u>	<u>\$270,729</u>	<u>\$ 11,724</u>	<u>\$ 12,673</u>	<u>\$ (538)</u>	<u>\$2,029,815</u>	<u>\$1,611,148</u>

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$3,600,000	\$3,602,998	\$ 2,998	\$ -	\$ -	\$ -
Intergovernmental revenue	89,400	128,855	39,455	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	44,350	47,558	3,208	2,500	-	(2,500)
Tobacco settlement	-	-	-	35,000	41,969	6,969
Reimbursed services	-	-	-	4,000	718	(3,282)
Miscellaneous	110,400	177,581	67,181	500	122	(378)
Total general revenues	3,844,150	3,956,992	112,842	42,000	42,809	809
Charges for services	830,000	745,042	(84,958)	-	-	-
Total revenues	4,674,150	4,702,034	27,884	42,000	42,809	809
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	212,062	56,962	155,100	-	-	-
Public transportation	4,346,271	4,072,486	273,785	-	-	-
Public health	-	-	-	288,175	275,780	12,395
Debt service:						
Interest paid	8,608	7,789	819	-	-	-
Principal retired	-	100,365	(100,365)	-	-	-
Total expenditures	4,566,941	4,237,602	329,339	288,175	275,780	12,395
Excess revenues over (under) expenditures	107,209	464,432	357,223	(246,175)	(232,971)	13,204
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	54,319	(54,319)	275,000	275,000	-
Operating transfers out	(230,419)	(230,419)	(230,419)	-	(47,500)	(47,500)
Total other financing sources and (uses)	(230,419)	(176,100)	(284,738)	275,000	227,500	(47,500)
Excess revenues and other sources over (under) expenditures and other uses	\$ (123,210)	\$ 288,332	\$ 641,961	\$ 28,825	(5,471)	\$ (34,296)
Fund balance, beginning of year		720,158			5,918	
Fund balance, end of year		<u>\$1,008,490</u>			<u>\$ 447</u>	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	165,688	165,688
-	-	-	75,000	75,000	-
-	-	-	-	3,302	3,302
-	-	-	-	-	-
-	-	-	-	-	-
-	402,461	402,461	-	175	175
-	402,461	402,461	75,000	244,165	169,165
-	676,948	676,948	1,500	950	(550)
-	1,079,409	1,079,409	76,500	245,115	168,615
-	1,003,713	(1,003,713)	68,158	245,485	(177,327)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,003,713	(1,003,713)	68,158	245,485	(177,327)
-	75,696	75,696	8,342	(370)	(8,712)
-	-	-	-	-	-
-	273,923	273,923	-	-	-
-	(273,923)	(273,923)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	75,696	<u>\$ 75,696</u>	<u>\$ 8,342</u>	(370)	<u>\$ (8,712)</u>
	96,312			201,484	
	<u>\$ 172,008</u>			<u>\$ 201,114</u>	

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2012

WITH COMPARATIVE TOTALS FOR 2011

	Law Library			Constables Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	400	-	(400)	-	-	-
Total general revenues	400	-	(400)	-	-	-
Charges for services	12,800	9,226	(3,574)	-	-	-
Total revenues	13,200	9,226	(3,974)	-	-	-
EXPENDITURES						
Administrative and general	28,021	28,020	1	-	1,576	(1,576)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	28,021	28,020	1	-	1,576	(1,576)
Excess revenues over (under) expenditures	(14,821)	(18,794)	(3,973)	-	(1,576)	(1,576)
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	25,000	-	25,000	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	25,000	-	25,000	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ 10,179	(18,794)	\$ 21,027	\$ -	(1,576)	\$ (1,576)
Fund balance, beginning of year		18,864			29,284	
Fund balance, end of year		\$ 70			\$ 27,708	

<u>Courthouse Security</u>			<u>Court Reporter Service</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41,920	42,113	193	-	3,345	3,345
<u>41,920</u>	<u>42,113</u>	<u>193</u>	<u>-</u>	<u>3,345</u>	<u>3,345</u>
56,017	56,016	1	-	316	(316)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>56,017</u>	<u>56,016</u>	<u>1</u>	<u>-</u>	<u>316</u>	<u>(316)</u>
(14,097)	(13,903)	194	-	3,029	3,029
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ (14,097)</u>	<u>(13,903)</u>	<u>\$ 194</u>	<u>\$ -</u>	<u>3,029</u>	<u>\$ 3,029</u>
	39,648			29,611	
	<u>\$ 25,745</u>			<u>\$ 32,640</u>	

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2012

WITH COMPARATIVE TOTALS FOR 2011

	County Clerk					
	Records Management and Preservation			Records Management and Preservation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	3,927	3,927	-	1,917	1,917
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	3,927	3,927	-	1,917	1,917
Charges for services	-	42,403	42,403	-	10,929	10,929
Total revenues	-	46,330	46,330	-	12,846	12,846
EXPENDITURES						
Administrative and general	-	7,865	(7,865)	-	-	-
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	7,865	(7,865)	-	-	-
Excess revenues over (under) expenditures	-	38,465	38,465	-	12,846	12,846
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	38,465	\$ 38,465	\$ -	12,846	\$ 12,846
Fund balance, beginning of year		164,739			50,955	
Fund balance, end of year		<u>\$ 203,204</u>			<u>\$ 63,801</u>	

County Clerk Records Archive			Justice Court Technology		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,700	5,517	817	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	30,751	30,751
<u>4,700</u>	<u>5,517</u>	<u>817</u>	<u>-</u>	<u>30,751</u>	<u>30,751</u>
43,000	42,425	(575)	-	-	-
<u>47,700</u>	<u>47,942</u>	<u>242</u>	<u>-</u>	<u>30,751</u>	<u>30,751</u>
16,707	15,508	1,199	-	12,657	(12,657)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	366	(366)
-	-	-	-	7,660	(7,660)
<u>16,707</u>	<u>15,508</u>	<u>1,199</u>	<u>-</u>	<u>20,683</u>	<u>(20,683)</u>
<u>30,993</u>	<u>32,434</u>	<u>1,441</u>	<u>-</u>	<u>10,068</u>	<u>10,068</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$30,993.00</u>	32,434	<u>\$ 1,441</u>	<u>\$ -</u>	10,068	<u>\$ 10,068</u>
	238,295			1,656	
	<u>\$ 270,729</u>			<u>\$ 11,724</u>	

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2012

WITH COMPARATIVE TOTALS FOR 2011

	Election Services Contract			County and District Court Technology		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	1,949	1,949	-	652	652
Total general revenues	-	1,949	1,949	-	652	652
Charges for services	-	-	-	-	-	-
Total revenues	-	1,949	1,949	-	652	652
EXPENDITURES						
Administrative and general	-	4,690	(4,690)	-	-	-
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	4,690	(4,690)	-	-	-
Excess revenues over (under) expenditures	-	(2,741)	(2,741)	-	652	652
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	(2,741)	\$ (2,741)	\$ -	652	\$ 652
Fund balance, beginning of year		15,414			(1,190)	
Fund balance, end of year		\$ 12,673			\$ (538)	

2012			
Budget	Actual	Variance Favorable (Unfavorable)	2011 Actual
\$3,600,000	\$3,602,998	\$ 2,998	\$ 3,601,828
89,400	128,855	39,455	102,491
-	165,688	165,688	164,412
75,000	75,000	-	25,000
51,550	62,221	10,671	56,149
35,000	41,969	6,969	33,484
4,000	718	(3,282)	26,333
111,300	613,691	502,391	1,211,895
<u>3,966,250</u>	<u>4,691,140</u>	<u>724,890</u>	<u>5,221,592</u>
<u>929,220</u>	<u>1,573,381</u>	<u>644,161</u>	<u>1,009,627</u>
<u>4,895,470</u>	<u>6,264,521</u>	<u>1,369,051</u>	<u>6,231,219</u>
168,903	1,375,846	(1,206,943)	1,349,687
212,062	56,962	155,100	330,925
4,346,271	4,072,486	273,785	4,339,914
288,175	275,780	12,395	503,128
8,608	8,155	453	10,557
-	108,025	(108,025)	139,643
<u>5,024,019</u>	<u>5,897,254</u>	<u>(873,235)</u>	<u>6,673,854</u>
<u>(128,549)</u>	<u>367,267</u>	<u>495,816</u>	<u>(442,635)</u>
-	-	-	103,088
300,000	603,242	303,242	467,644
<u>(230,419)</u>	<u>(551,842)</u>	<u>(321,423)</u>	<u>(90,744)</u>
<u>69,581</u>	<u>51,400</u>	<u>(18,181)</u>	<u>479,988</u>
<u>\$ (58,968)</u>	418,667	<u>\$ 477,635</u>	37,353
	1,611,148		1,573,795
	<u>\$2,029,815</u>		<u>\$ 1,611,148</u>

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2012

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2012</u>	<u>2011</u>
ASSETS						
Cash and cash equivalents	\$ 87,553	\$390,000	\$288,482	\$263,737	\$1,029,772	\$728,808
Due from other funds	<u>2,662</u>	<u>2,607</u>	<u>2,333</u>	<u>1,835</u>	<u>9,437</u>	<u>9,437</u>
Total assets	<u>\$ 90,215</u>	<u>\$392,607</u>	<u>\$290,815</u>	<u>\$265,572</u>	<u>\$1,039,209</u>	<u>\$738,245</u>
LIABILITIES						
Overdrafts	\$ -	\$ 4,036	\$ -	\$ -	\$ 4,036	\$ 18,087
Accounts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,683</u>	<u>26,683</u>	<u>-</u>
Total liabilities	-	4,036	-	26,683	30,719	18,087
FUND BALANCE						
Fund balance - restricted	<u>90,215</u>	<u>388,571</u>	<u>290,815</u>	<u>238,889</u>	<u>1,008,490</u>	<u>720,158</u>
Total liabilities and fund balance	<u>\$ 90,215</u>	<u>\$392,607</u>	<u>\$290,815</u>	<u>\$265,572</u>	<u>\$1,039,209</u>	<u>\$738,245</u>

FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 738,975	\$ 973,170	\$ 1,075,855	\$ 814,998
Intergovernmental revenue				
Reimbursed CAPCOG	1,916	2,523	2,789	2,112
State shared taxes	7,206	9,490	10,491	7,948
Gross weight fees	17,306	22,791	25,196	19,087
Total intergovernmental revenue	26,428	34,804	38,476	29,147
Depository interest	6,420	14,842	13,198	13,098
Miscellaneous				
Sale of equipment and scrap	810	30,974	17,636	7,348
Rent	-	-	(900)	-
Miscellaneous	30,979	1,943	33,275	55,516
Total miscellaneous	31,789	32,917	50,011	62,864
Total general revenue	803,612	1,055,733	1,177,540	920,107
Charges for services				
Auto weight fees	79,806	105,098	116,188	88,016
Vehicle registration fees	56,531	74,446	82,301	62,346
Garbage disposal fees	-	37,226	11,159	31,925
Total charges for services	136,337	216,770	209,648	182,287
Total revenues	939,949	1,272,503	1,387,188	1,102,394
EXPENDITURES				
Public transportation				
Administrative				
Utilities	2,184	1,232	4,531	745
Telephone	2,253	2,625	1,911	2,669
Building repairs and replacement	1,706	9,913	4,691	1,729
Total administrative	6,143	13,770	11,133	5,143

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2011 Actual</u>
\$ 3,602,998	\$ 3,600,000	\$ 2,998	\$ 3,601,828
9,340	10,200	(860)	15,213
35,135	35,200	(65)	33,768
84,380	44,000	40,380	53,510
<u>128,855</u>	<u>89,400</u>	<u>39,455</u>	<u>102,491</u>
47,558	44,350	3,208	44,111
56,768	44,500	12,268	102,134
(900)	900	(1,800)	(900)
121,713	65,000	56,713	89,956
<u>177,581</u>	<u>110,400</u>	<u>67,181</u>	<u>191,190</u>
<u>3,956,992</u>	<u>3,844,150</u>	<u>112,842</u>	<u>3,939,620</u>
389,108	480,000	(90,892)	414,060
275,624	260,000	15,624	252,823
80,310	90,000	(9,690)	92,471
<u>745,042</u>	<u>830,000</u>	<u>(84,958)</u>	<u>759,354</u>
<u>4,702,034</u>	<u>4,674,150</u>	<u>27,884</u>	<u>4,698,974</u>
8,692	18,000	9,308	11,184
9,458	9,300	(158)	8,931
18,039	14,000	(4,039)	14,429
<u>36,189</u>	<u>41,300</u>	<u>5,111</u>	<u>34,544</u>

FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
EXPENDITURES				
Public transportation				
Roadways				
Wages	\$ 225,335	\$ 309,996	\$ 370,826	\$ 225,248
Social security	16,429	22,801	26,089	16,854
Hospitalization and life insurance	44,492	58,249	75,923	37,337
Retirement	21,948	30,193	36,119	21,939
Worker's Compensation	10,224	12,131	12,897	10,728
Unemployment tax	113	155	186	113
Equipment hired	1,683	11,295	577	20
Gasoline and oil	89,022	130,147	136,141	91,245
Gravel and paving material	242,145	384,448	344,783	387,817
Hardware and supplies	6,034	12,091	8,802	7,294
Herbicides and fencing	152	6,459	232	1,253
Equipment repairs and replacements	70,850	45,495	52,684	38,501
Signs	2,341	2,879	6,941	2,106
Tires, tubes and batteries	15,107	24,357	24,555	13,653
Bridge material	10,551	26,207	23,043	106,202
Risk insurance	3,279	4,601	5,103	3,468
Miscellaneous	226	820	1,249	1,162
Total roadways	759,931	1,082,324	1,126,150	964,940
Other				
Garbage disposal	1,418	29,078	18,044	31,412
Donations	3,500	5,000	5,000	9,500
Total other	4,918	34,078	23,044	40,912
Total public transportation	770,992	1,130,172	1,160,327	1,010,995
Capital outlay				
Trucks and trailers	8,500	18,962	29,500	-
Buildings and improvements	-	-	-	-
Heavy equipment	-	-	-	-
Small tools and equipment	-	-	-	-
Total capital outlay	8,500	18,962	29,500	-

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2011 Actual</u>
\$ 1,131,405	\$ 1,241,114	\$ 109,709	\$ 1,126,512
82,173	95,047	12,874	81,743
216,001	236,522	20,521	224,246
110,199	120,884	10,685	103,775
45,980	70,200	24,220	43,776
567	638	71	1,014
13,575	38,000	24,425	30,595
446,555	465,000	18,445	502,407
1,359,193	1,390,366	31,173	1,684,407
34,221	31,000	(3,221)	36,513
8,096	7,500	(596)	2,482
207,530	193,500	(14,030)	211,072
14,267	20,500	6,233	14,722
77,672	81,000	3,328	86,228
166,003	190,000	23,997	38,246
16,451	27,500	11,049	26,102
3,457	12,500	9,043	(4,668)
<u>3,933,345</u>	<u>4,221,271</u>	<u>287,926</u>	<u>4,209,172</u>
79,952	80,200	248	96,198
23,000	3,500	(19,500)	-
<u>102,952</u>	<u>83,700</u>	<u>(19,252)</u>	<u>96,198</u>
<u>4,072,486</u>	<u>4,346,271</u>	<u>273,785</u>	<u>4,339,914</u>
56,962	97,462	40,500	103,983
-	2,000	2,000	-
-	97,600	97,600	171,989
-	15,000	15,000	8,600
<u>56,962</u>	<u>212,062</u>	<u>155,100</u>	<u>284,572</u>

FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
Debt service				
Interest paid	\$ -	\$ -	\$ -	\$ 7,789
Principal retired	-	-	-	100,365
Total debt service	-	-	-	108,154
Total expenditures	<u>779,492</u>	<u>1,149,134</u>	<u>1,189,827</u>	<u>1,119,149</u>
Excess revenues over (under) expenditures	<u>160,457</u>	<u>123,369</u>	<u>197,361</u>	<u>(16,755)</u>
Other financing sources (uses)				
Capitalized leases	-	-	-	-
Transfer from other funds	4,319	50,000	-	-
Transfer to other funds	<u>(76,100)</u>	<u>(54,319)</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total other financing sources (uses)	<u>(71,781)</u>	<u>(4,319)</u>	<u>(50,000)</u>	<u>(50,000)</u>
Excess of revenues and other sources over (under) expenditures and other uses	88,676	119,050	147,361	(66,755)
Fund balance, beginning of year	<u>1,539</u>	<u>269,521</u>	<u>143,454</u>	<u>305,644</u>
Fund balance, end of year	<u>\$ 90,215</u>	<u>\$ 388,571</u>	<u>\$ 290,815</u>	<u>\$ 238,889</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2011 Actual</u>
\$ 7,789	\$ 8,608	\$ 819	\$ 10,015
100,365	-	(100,365)	132,159
<u>108,154</u>	<u>8,608</u>	<u>(99,546)</u>	<u>142,174</u>
<u>4,237,602</u>	<u>4,566,941</u>	<u>329,339</u>	<u>4,766,660</u>
<u>464,432</u>	<u>107,209</u>	<u>357,223</u>	<u>(67,686)</u>
-	-	-	103,088
54,319	-	54,319	2,967
<u>(230,419)</u>	<u>(230,419)</u>	<u>-</u>	<u>(8,167)</u>
<u>(176,100)</u>	<u>(230,419)</u>	<u>54,319</u>	<u>97,888</u>
288,332	<u>\$ (123,210)</u>	<u>\$ 411,542</u>	30,202
<u>720,158</u>			<u>689,956</u>
<u>\$ 1,008,490</u>			<u>\$ 720,158</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2012

	<u>Supervision</u>	<u>Specialized Caseload Program</u>	<u>Substance Abuse Caseload Program</u>	<u>Dedicated Salary</u>	<u>Totals (Memorandum Only)</u>	
					<u>2012</u>	<u>2011</u>
ASSETS						
Cash and cash equivalents	\$ 16,319	\$ 61,419	\$ 90,075	\$ 4,276	\$ 172,089	\$ 96,393
Due from other funds	<u>7,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,037</u>	<u>7,037</u>
Total assets	<u>\$ 23,356</u>	<u>\$ 61,419</u>	<u>\$ 90,075</u>	<u>\$ 4,276</u>	<u>\$ 179,126</u>	<u>\$ 103,430</u>
LIABILITIES						
Due to other funds	<u>\$ -</u>	<u>\$ 7,116</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 7,118</u>	<u>\$ 7,118</u>
Total liabilities	<u>-</u>	<u>7,116</u>	<u>-</u>	<u>2</u>	<u>7,118</u>	<u>7,118</u>
FUND BALANCE						
Fund balance - restricted	<u>23,356</u>	<u>54,303</u>	<u>90,075</u>	<u>4,274</u>	<u>\$ 172,008</u>	<u>96,312</u>
Total fund balance	<u>23,356</u>	<u>54,303</u>	<u>90,075</u>	<u>4,274</u>	<u>172,008</u>	<u>96,312</u>
Total liabilities and fund balance	<u>\$ 23,356</u>	<u>\$ 61,419</u>	<u>\$ 90,075</u>	<u>\$ 4,276</u>	<u>\$ 179,126</u>	<u>\$ 103,430</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$244,529	\$ 244,529	\$ -	\$ 84,019	\$ 84,019
Salary reimbursement	-	-	-	-	-	-
Miscellaneous	-	20,729	20,729	-	-	-
Total general revenue	-	265,258	265,258	-	84,019	84,019
Charges for services	-	676,948	676,948	-	-	-
Total revenues	-	942,206	942,206	-	84,019	84,019
EXPENDITURES						
Administrative and general						
Assistants	-	264,272	(264,272)	-	-	-
Probation officers	-	242,710	(242,710)	-	199,281	(199,281)
Social security	-	35,803	(35,803)	-	14,548	(14,548)
Retirement	-	49,455	(49,455)	-	19,335	(19,335)
Unemployment	-	250	(250)	-	103	(103)
Gasoline, oil, etc.	-	6,194	(6,194)	-	-	-
Hardware and supplies	-	26,214	(26,214)	-	-	-
Tires, tubes and batteries	-	2,455	(2,455)	-	-	-
Professional services	-	34,829	(34,829)	-	-	-
Travel and training	-	4,948	(4,948)	-	-	-
Meals and lodging	-	3,629	(3,629)	-	-	-
Telephone/communications	-	5,245	(5,245)	-	-	-
Miscellaneous	-	7,720	(7,720)	-	-	-
Non residential services	-	8,500	(8,500)	-	-	-
Total administrative and general	-	692,224	(692,224)	-	233,267	(233,267)
Capital outlay						
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	692,224	(692,224)	-	233,267	(233,267)
Excess revenues over (under) expenditures	-	249,982	249,982	-	(149,248)	(149,248)
Other financing sources (uses)						
Transfer to other funds	-	(273,923)	273,923	-	-	-
Transfer from other funds	-	-	-	-	158,639	(158,639)
Total other financing sources (uses)	-	(273,923)	273,923	-	158,639	(158,639)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	(23,941)	\$ (23,941)	\$ -	9,391	\$ 9,391
Fund balance, beginning of year		47,297			44,912	
Fund balance, end of year		\$ 23,356			\$ 54,303	

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	Substance Abuse Caseload Program			Dedicated Salary		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 29,030	\$ 29,030	\$ -	\$ 24,154	\$ 24,154
Salary reimbursement	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	29,030	29,030	-	24,154	24,154
Charges for services	-	-	-	-	-	-
Total revenues	-	29,030	29,030	-	24,154	24,154
EXPENDITURES						
Administrative and general						
Assistants	-	-	-	-	-	-
Probation officers	-	46,247	(46,247)	-	20,516	(20,516)
Social security	-	3,464	(3,464)	-	1,458	(1,458)
Retirement	-	4,505	(4,505)	-	1,998	(1,998)
Unemployment	-	23	(23)	-	10	(10)
Gasoline, oil, etc.	-	-	-	-	-	-
Hardware and supplies	-	-	-	-	-	-
Tires, tubes and batteries	-	-	-	-	-	-
Professional services	-	-	-	-	-	-
Travel and training	-	-	-	-	-	-
Meals and lodging	-	-	-	-	-	-
Telephone/communications	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Non residential services	-	-	-	-	-	-
Total administrative and general	-	54,239	(54,239)	-	23,983	(23,983)
Capital outlay						
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	54,239	(54,239)	-	23,983	(23,983)
Excess revenues over (under) expenditures	-	(25,209)	(25,209)	-	171	171
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	115,284	(115,284)	-	-	-
Total other financing sources (uses)	-	115,284	(115,284)	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	90,075	\$ 90,075	\$ -	171	\$ 171
Fund balance, beginning of year		-			4,103	
Fund balance, end of year		\$ 90,075			\$ 4,274	

2012			
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2011</u>
\$ -	\$ 381,732	\$ 381,732	\$ 278,593
-	-	-	641,739
-	20,729	20,729	59,484
-	402,461	402,461	979,816
-	676,948	676,948	90,756
-	1,079,409	1,050,379	1,070,572
-	264,272	(264,272)	260,172
-	508,754	(508,754)	544,884
-	55,273	(55,273)	58,362
-	75,293	(75,293)	74,226
-	386	(386)	725
-	6,194	(6,194)	1,568
-	26,214	(26,214)	9,406
-	2,455	(2,455)	1,113
-	34,829	(34,829)	13,605
-	4,948	(4,948)	2,926
-	3,629	(3,629)	3,242
-	5,245	(5,245)	654
-	7,720	(7,720)	86
-	8,500	(8,500)	3,291
-	1,003,713	(949,474)	974,260
-	-	-	-
-	-	-	-
-	1,003,713	(949,474)	974,260
-	75,696	100,905	96,312
-	(273,923)	273,923	(82,577)
-	273,923	(273,923)	82,577
-	-	-	-
\$ -	75,696	\$ 100,905	96,312
	96,312		-
	\$ 172,008		\$ 96,312

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2012

	<u>Local Match Fund</u>	<u>State Aid Fund</u>	<u>Community Corrections Program</u>	<u>Foster Care Reimburse- ment</u>	<u>Progressive Sanctions Level JPO</u>
ASSETS					
Cash and cash equivalents	<u>\$ 18,465</u>	<u>\$ 13,382</u>	<u>\$ 6,320</u>	<u>\$154,085</u>	<u>\$ 53</u>
Total assets	<u><u>\$ 18,465</u></u>	<u><u>\$ 13,382</u></u>	<u><u>\$ 6,320</u></u>	<u><u>\$154,085</u></u>	<u><u>\$ 53</u></u>
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY					
Fund balance - restricted	<u>18,455</u>	<u>13,382</u>	<u>6,320</u>	<u>154,085</u>	<u>53</u>
Total fund equity	<u>18,455</u>	<u>13,382</u>	<u>6,320</u>	<u>154,085</u>	<u>53</u>
Total liabilities and fund equity	<u><u>\$ 18,465</u></u>	<u><u>\$ 13,382</u></u>	<u><u>\$ 6,320</u></u>	<u><u>\$154,085</u></u>	<u><u>\$ 53</u></u>

<u>Salary Adjustment</u>	<u>Diversionary Placement</u>	<u>Commitment Reduction Program</u>	<u>Totals (Memorandum Only)</u>	
			<u>2012</u>	<u>2011</u>
<u>\$ -</u>	<u>\$ 16,673</u>	<u>\$ -</u>	<u>\$208,978</u>	<u>\$205,092</u>
<u>\$ -</u>	<u>\$ 16,673</u>	<u>\$ -</u>	<u>\$208,978</u>	<u>\$205,092</u>
<u>\$ 267</u>	<u>\$ -</u>	<u>\$ 7,587</u>	<u>\$ 7,854</u>	<u>\$ 3,598</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
<u>267</u>	<u>-</u>	<u>7,587</u>	<u>7,864</u>	<u>3,608</u>
<u>(267)</u>	<u>16,673</u>	<u>(7,587)</u>	<u>201,114</u>	<u>201,484</u>
<u>(267)</u>	<u>16,673</u>	<u>(7,587)</u>	<u>201,114</u>	<u>201,484</u>
<u>\$ -</u>	<u>\$ 16,673</u>	<u>-</u>	<u>\$208,978</u>	<u>\$205,092</u>

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	Local Match Fund			State Aid Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 152,681	\$ 152,681
County contributions	75,000	75,000	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	175	175
Total general revenue	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>152,856</u>	<u>152,856</u>
Charges for services						
Probation fees	1,500	950	(550)	-	-	-
Total charges for services	<u>1,500</u>	<u>950</u>	<u>(550)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>76,500</u>	<u>75,950</u>	<u>(550)</u>	<u>-</u>	<u>152,856</u>	<u>152,856</u>
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	106,708	(106,708)
Social security	7,819	7,794	25	-	-	-
Health and life insurance	14,939	15,185	(246)	-	-	-
Retirement	9,850	10,393	(543)	-	-	-
Worker's Compensation	470	151	319	-	-	-
Unemployment	80	49	31	-	4	(4)
Operating expenses	7,000	11,002	(4,002)	-	1,211	(1,211)
Travel	1,000	103	897	-	4,194	(4,194)
Residential services	25,000	18,761	6,239	-	53,190	(53,190)
Non-residentail services	2,000	100	1,900	-	2,222	(2,222)
Miscellaneous	-	-	-	-	175	(175)
Total administrative and general	<u>68,158</u>	<u>63,538</u>	<u>4,620</u>	<u>-</u>	<u>167,704</u>	<u>(167,704)</u>
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>68,158</u>	<u>63,538</u>	<u>4,620</u>	<u>-</u>	<u>167,704</u>	<u>(167,704)</u>
Excess revenues over (under) expenditures	<u>8,342</u>	<u>12,412</u>	<u>4,070</u>	<u>-</u>	<u>(14,848)</u>	<u>(14,848)</u>
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$8,342</u>	<u>12,412</u>	<u>\$ 4,070</u>	<u>\$ -</u>	<u>(14,848)</u>	<u>\$ (14,848)</u>
Fund balance, beginning of year		6,043			28,230	
Fund balance, end of year		<u>\$ 18,455</u>			<u>\$ 13,382</u>	

Community Corrections Program			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,302	3,302
-	-	-	-	-	-
-	-	-	-	3,302	3,302
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,302	3,302
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(3,020)	3,020
-	-	-	-	-	-
-	-	-	-	(3,020)	3,020
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(3,020)	3,020
-	-	-	-	6,322	6,322
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>	6,322	<u>\$ 6,322</u>
	6,320			147,763	
	<u>\$ 6,320</u>			<u>\$ 154,085</u>	

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	Progressive Sanctions Level JPO			Salary Adjustment		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	-	-	-	-	-
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	-	-	-	-	-	-
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	-	\$ -	\$ -	-	\$ -
Fund balance, beginning of year		53			(267)	
Fund balance, end of year		\$ 53			\$ (267)	

Diversionsary Placement			Commitment Reduction Program		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$13,007	\$ 13,007
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	13,007	13,007
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	13,007	13,007
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	17,263	(17,263)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	17,263	(17,263)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	17,263	(17,263)
-	-	-	-	-	-
-	-	-	-	(4,256)	(4,256)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	(4,256)	<u>\$ (4,256)</u>
	16,673			(3,331)	
	<u>\$ 16,673</u>			<u>\$ (7,587)</u>	

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011

	2012		Variance Favorable (Unfavorable)	2011
	Budget	Actual		
REVENUES				
General				
State aid	\$ -	\$165,688	\$165,688	\$158,981
County contributions	75,000	75,000	-	25,000
Depository interest	-	3,302	3,302	2,356
Miscellaneous	-	175	175	-
Total general revenue	<u>75,000</u>	<u>244,165</u>	<u>169,165</u>	<u>186,337</u>
Charges for services				
Probation fees	1,500	950	(550)	952
Total charges for services	<u>1,500</u>	<u>950</u>	<u>(550)</u>	<u>952</u>
Total revenues	<u>76,500</u>	<u>245,115</u>	<u>168,615</u>	<u>187,289</u>
EXPENDITURES				
Administrative and general				
Probation officers	-	106,708	(106,708)	104,617
Social security	7,819	7,794	25	7,658
Health and life insurance	14,939	15,185	(246)	15,305
Retirement	9,850	10,393	(543)	9,646
Worker's Compensation	470	151	319	228
Unemployment	80	53	27	94
Operating expenses	7,000	12,213	(5,213)	10,633
Travel	1,000	4,297	(3,297)	2,769
Residential services	25,000	86,194	(61,194)	20,517
Non-residential services	2,000	2,322	(322)	17,020
Miscellaneous	-	175	(175)	16,182
Total administrative and general	<u>68,158</u>	<u>245,485</u>	<u>(177,327)</u>	<u>204,669</u>
Capital outlay				
Buildings and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>68,158</u>	<u>245,485</u>	<u>(177,327)</u>	<u>204,669</u>
Excess revenues over (under) expenditures	<u>8,342</u>	<u>(370)</u>	<u>(8,712)</u>	<u>(17,380)</u>
Other financing sources (uses)				
Transfer to other funds	-	-	-	-
Transfer from other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ 8,342</u>	<u>(370)</u>	<u>\$ (8,712)</u>	<u>(17,380)</u>
Fund balance, beginning of year		201,484		218,864
Fund balance, end of year		<u>\$201,114</u>		<u>\$201,484</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2012

	Health and Life Insurance	Totals (Memorandum Only)	
	<u>2012</u>	<u>2012</u>	<u>2011</u>
ASSETS			
Cash and cash equivalents	\$ 264,875	\$ 264,875	\$ 283,523
Total assets	<u>\$ 264,875</u>	<u>\$ 264,875</u>	<u>\$ 283,523</u>
FUND EQUITY			
Contributed capital	\$ -	\$ -	\$ -
Retained earnings - unreserved	<u>264,875</u>	<u>264,875</u>	<u>283,523</u>
Total fund equity	<u>\$ 264,875</u>	<u>\$ 264,875</u>	<u>\$ 283,523</u>

FAYETTE COUNTY, TEXAS**PROPRIETARY FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011**

	<u>Health and Life Self Insurance Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Premiums	\$ -	\$ 1,533,187	\$ 1,533,187
Employee HRA account contributions	-	132,379	132,379
Reimbursed claims	-	831,732	831,732
Miscellaneous	-	2,631	2,631
Total revenues	<u>-</u>	<u>2,499,929</u>	<u>2,499,929</u>
EXPENSES			
Claims	-	2,352,651	(2,352,651)
Employee HRA account claims	-	46,950	(46,950)
Administration fee	-	567,919	(567,919)
Refunds	-	1,057	(1,057)
Total expenses	<u>-</u>	<u>2,968,577</u>	<u>(2,968,577)</u>
Excess (deficit) of revenues over expenses	-	(468,648)	(468,648)
Other financing sources (uses)			
Transfers from (to) other funds	<u>-</u>	<u>450,000</u>	<u>450,000</u>
Excess revenues and other sources over (under) expenses and other uses	<u>\$ -</u>	<u>(18,648)</u>	<u>\$ (18,648)</u>
Retained earnings, beginning of year		<u>283,523</u>	
Retained earnings, end of year		<u>\$ 264,875</u>	

2012			
Budget	Actual	Variance Favorable (Unfavorable)	2011 Actual
\$ -	\$ 1,533,187	\$ 1,533,187	\$ 1,579,853
-	132,379	132,379	108,362
-	831,732	831,732	1,144,824
-	2,631	2,631	2,045
-	<u>2,499,929</u>	<u>2,499,929</u>	<u>2,835,084</u>
-	2,352,651	(2,352,651)	2,925,351
-	46,950	(46,950)	49,102
-	567,919	(567,919)	448,497
-	1,057	(1,057)	-
-	<u>2,968,577</u>	<u>(2,968,577)</u>	<u>3,422,950</u>
-	(468,648)	(468,648)	(587,866)
-	<u>450,000</u>	<u>450,000</u>	<u>600,000</u>
<u>\$ -</u>	(18,648)	<u>\$ (18,648)</u>	12,134
	<u>283,523</u>		<u>283,523</u>
	<u>\$ 264,875</u>		<u>\$ 283,523</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2012	2011
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ (468,648)	\$ (468,648)	\$ (587,866)
Net cash provided by operating activities	<u>(468,648)</u>	<u>(468,648)</u>	<u>(587,866)</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>			
Redemption of U.S. government securities	-	-	-
Purchase of U.S. government securities	-	-	-
Net cash used in investing activities	<u>-</u>	<u>-</u>	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>			
Transfer from other funds	450,000	450,000	600,000
Net cash provided by capital and related financing activities	<u>450,000</u>	<u>450,000</u>	<u>600,000</u>
<i>NET INCREASE IN CASH</i>	(18,648)	(18,648)	12,134
Cash and cash equivalents, beginning of year	<u>283,523</u>	<u>283,523</u>	<u>271,389</u>
Cash and cash equivalents, end of year	<u>\$ 264,875</u>	<u>\$ 264,875</u>	<u>\$ 283,523</u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2012

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2012	2011
ASSETS				
Cash and cash equivalents	\$ 344,838	\$6,355,922	\$6,700,760	\$ 5,453,229
Due from other funds	-	-	-	54
Total assets	\$ 344,838	\$6,355,922	\$6,700,760	\$ 5,453,283
LIABILITIES				
Overdrafts	\$ -	\$ -	\$ -	\$ 54
Taxes collected in advance	-	3,338,044	3,338,044	2,213,985
Due to other funds	-	99	99	-
Due to other entities	-	3,017,779	3,017,779	2,895,125
Total liabilities	-	6,355,922	6,355,922	5,109,164
FUND BALANCE				
Fund balance - unreserved	344,838	-	344,838	344,119
Total fund balance	344,838	-	344,838	344,119
Total liabilities and fund balance	\$ 344,838	\$6,355,922	\$6,700,760	\$ 5,453,283

This page left blank intentionally.

FAYETTE COUNTY, TEXAS**FIDUCIARY FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR 2011**

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2012	2011
REVENUES				
Contributions	\$ 57,000	\$ -	\$ 57,000	\$ 62,000
Depository interest	623	-	623	1,021
Miscellaneous	1,259,608	-	1,259,608	808,437
Total revenues	<u>1,317,231</u>	<u>-</u>	<u>1,317,231</u>	<u>871,458</u>
EXPENDITURES				
Administrative and general	1,285,972	-	1,285,972	707,924
Capital outlay	20,575	-	20,575	40,461
Total expenditures	<u>1,306,547</u>	<u>-</u>	<u>1,306,547</u>	<u>748,385</u>
Excess (deficit) of revenues over expenditures	10,684	-	10,684	123,073
Other financing sources (uses)				
Operating transfer in	9,585	-	9,585	-
Operating transfer out	(19,550)	-	(19,550)	-
Total other financing sources(uses)	<u>(9,965)</u>	<u>-</u>	<u>(9,965)</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	719	-	719	123,073
Fund balance, beginning of year	344,119	-	344,119	221,046
			-	
Fund balance, end of year	<u>\$ 344,838</u>	<u>\$ -</u>	<u>344,838</u>	<u>\$344,119</u>

FAYETTE COUNTY, TEXAS
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2012

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	\$ 1,554	\$129,219	\$113,506	\$ 12,791
Total assets	<u>\$ 1,554</u>	<u>\$129,219</u>	<u>\$113,506</u>	<u>\$ 12,791</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Fund balance - restricted	1,554	129,219	113,506	12,791
Total fund balance	<u>1,554</u>	<u>129,219</u>	<u>113,506</u>	<u>12,791</u>
 Total liabilities and fund balance	 <u>\$ 1,554</u>	 <u>\$129,219</u>	 <u>\$113,506</u>	 <u>\$ 12,791</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2012	2011
\$43,316	\$ 4,898	\$35,172	\$ 105	\$ 4,277	\$344,838	\$344,119
<u>\$43,316</u>	<u>\$ 4,898</u>	<u>\$35,172</u>	<u>\$ 105</u>	<u>\$ 4,277</u>	<u>\$344,838</u>	<u>\$344,119</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
43,316	4,898	35,172	105	4,277	344,838	344,119
<u>43,316</u>	<u>4,898</u>	<u>35,172</u>	<u>105</u>	<u>4,277</u>	<u>344,838</u>	<u>344,119</u>
<u>\$43,316</u>	<u>\$ 4,898</u>	<u>\$35,172</u>	<u>\$ 105</u>	<u>\$ 4,277</u>	<u>\$344,838</u>	<u>\$344,119</u>

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

WITH COMPARATIVE TOTALS FOR 2011

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund	Sheriff Forfeiture Fund
REVENUES					
General					
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	140	-
Miscellaneous	7,640	584,089	16,547	14,970	36,545
Total revenues	<u>7,640</u>	<u>584,089</u>	<u>16,547</u>	<u>15,110</u>	<u>36,545</u>
EXPENDITURES					
Administrative and general	9,682	572,082	4,727	18,196	27,303
Capital outlay	-	-	-	-	7,517
Total expenditures	<u>9,682</u>	<u>572,082</u>	<u>4,727</u>	<u>18,196</u>	<u>34,820</u>
Excess of revenues over expenditures	(2,042)	12,007	11,820	(3,086)	1,725
Other financing sources(uses)					
Operating transfer in	-	-	-	-	-
Operating transfer out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over(under) expenditures and other uses	(2,042)	12,007	11,820	(3,086)	1,725
Fund balance, beginning of year	<u>\$ 3,596</u>	<u>\$ 117,212</u>	<u>\$ 101,686</u>	<u>\$ 15,877</u>	<u>\$ 41,591</u>
Fund balance, end of year	<u>\$ 1,554</u>	<u>\$ 129,219</u>	<u>\$ 113,506</u>	<u>\$ 12,791</u>	<u>\$ 43,316</u>

Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
				2012	2011
\$ -	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ 62,000
105	140	3	235	623	1,021
<u>2,589</u>	<u>3,829</u>	<u>544,370</u>	<u>58,614</u>	<u>1,269,193</u>	<u>808,437</u>
<u>2,694</u>	<u>60,969</u>	<u>544,373</u>	<u>58,849</u>	<u>1,326,816</u>	<u>871,458</u>
2,354	66,974	544,371	59,833	1,305,522	707,924
-	13,058	-	-	20,575	40,461
<u>2,354</u>	<u>80,032</u>	<u>544,371</u>	<u>59,833</u>	<u>1,326,097</u>	<u>748,385</u>
340	(19,063)	2	(984)	719	123,073
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
340	(19,063)	2	(984)	719	123,073
<u>\$ 4,558</u>	<u>\$ 54,235</u>	<u>\$ 103</u>	<u>\$ 5,261</u>	<u>\$ 344,119</u>	<u>\$ 344,119</u>
<u>\$ 4,898</u>	<u>\$ 35,172</u>	<u>\$ 105</u>	<u>\$ 4,277</u>	<u>\$ 344,838</u>	<u>\$ 344,119</u>

FAYETTE COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2012

	<u>Probation</u>	<u>County Attorney</u>	<u>Tax Clearing</u>	<u>Payroll</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>
ASSETS							
Cash and cash equivalents	\$ 772	\$24,736	\$3,338,044	\$ 99	\$ 69,046	\$ 627,941	\$124,359
Due from other funds	-	-	-	-	-	-	-
Total assets	\$ 772	\$24,736	\$3,338,044	\$ 99	\$ 69,046	\$ 627,941	\$124,359
LIABILITIES							
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	3,338,044	-	-	-	-
Due to other funds	-	-	-	99	-	-	-
Due to other entities	772	24,736	-	-	69,046	627,941	124,359
Total liabilities	772	24,736	3,338,044	99	69,046	627,941	124,359
FUND BALANCE							
Fund balance - unreserved	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	\$ 772	\$24,736	\$3,338,044	\$ 99	\$ 69,046	\$ 627,941	\$124,359

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2012	2011
\$20,000	\$13,933	\$12,410	\$ 6,403	\$27,002	\$67,604	\$2,023,573	\$ 6,355,922	\$5,109,110
-	-	-	-	-	-	-	-	54
<u>\$20,000</u>	<u>\$13,933</u>	<u>\$12,410</u>	<u>\$ 6,403</u>	<u>\$27,002</u>	<u>\$67,604</u>	<u>\$2,023,573</u>	<u>\$ 6,355,922</u>	<u>\$5,109,164</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54
-	-	-	-	-	-	-	3,338,044	2,213,985
-	-	-	-	-	-	-	99	-
<u>20,000</u>	<u>13,933</u>	<u>12,410</u>	<u>6,403</u>	<u>27,002</u>	<u>67,604</u>	<u>2,023,573</u>	<u>3,017,779</u>	<u>2,895,125</u>
<u>20,000</u>	<u>13,933</u>	<u>12,410</u>	<u>6,403</u>	<u>27,002</u>	<u>67,604</u>	<u>2,023,573</u>	<u>6,355,922</u>	<u>5,109,164</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$20,000</u>	<u>\$13,933</u>	<u>\$12,410</u>	<u>\$ 6,403</u>	<u>\$27,002</u>	<u>\$67,604</u>	<u>\$2,023,573</u>	<u>\$ 6,355,922</u>	<u>\$5,109,164</u>

This page left blank intentionally.

STATISTICAL SECTION

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
SCHEDULE OF ASSESSED VALUES, PROPERTY
TAX RATES, AND TAXES LEVIED
FOR 2012 AND THE PRIOR FIVE YEARS

Year	Ad Valorem Tax Assessment		Fayette County	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2012	\$ 2,259,667,800	100%	0.2777	\$ 6,275,097
2011	\$ 2,227,507,051	100%	0.2773	\$ 6,176,877
2010	\$ 2,198,974,984	100%	0.2767	\$ 6,084,564
2009	\$ 2,285,460,821	100%	0.2517	\$ 5,752,505
2008	\$ 2,240,803,180	100%	0.2517	\$ 5,640,102
2007	\$ 1,982,236,387	100%	0.2539	\$ 5,032,898

Year	Ad Valorem Tax Assessment		Farm-To-Market Roads	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2012	\$ 2,247,511,730	100%	0.1320	\$ 2,966,715
2011	\$ 2,215,260,882	100%	0.1314	\$ 2,910,853
2010	\$ 2,186,958,041	100%	0.1314	\$ 2,873,663
2009	\$ 2,273,437,190	100%	0.1259	\$ 2,862,257
2008	\$ 2,228,839,019	100%	0.1259	\$ 2,806,108
2007	\$ 1,970,293,520	100%	0.1345	\$ 2,650,045

This page left blank intentionally.

INTERNAL CONTROL AND COMPLIANCE

This page left blank intentionally.



TRLICEK & CO., P.C.
Certified Public Accountants
113 W. Colorado St.
P.O. Box 817
La Grange, TX 78945
(979) 968-9635

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Honorable County Judge and
Commissioners' Court
Fayette County, Texas

We have audited the financial statements of Fayette County, Texas as of and for the year ended December 31, 2012, and have issued our report thereon dated August 1, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Fayette County, Texas's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fayette County, Texas's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Fayette County, Texas's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fayette County, Texas's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, others within the entity, and the Board of Commissioners and is not intended to be and should not be used by anyone other than these specified parties.

Trlicek & Co., P.C.

Trlicek & Co., P.C.

August 1, 2013