

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2014

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 | Jeff R. Steinhauser |
| County Judge | Edward F. Janecka |
| Tax Assessor/Collector | Carol Johnson |
| County Clerk | Julie Karstedt |
| 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 | Jason McBroom |
| 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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 9 and 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fayette County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Trlicek & Co., P.C.

Trlicek & Co., P.C.
August 5, 2015

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, 2014. 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 Position* 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 Position* presents information on all of the County's assets less liabilities which results in net position. The statement is designed to display the financial position of the County. Over time, increases and decreases in net position 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 position 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 Position* 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). Private-purpose trust funds — also reported in a *Statement of Changes in Fiduciary Net Position* — 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 position is reported as Governmental Activities.

| Description | 2014 | 2013 | Dollar Change | Total Percentage Change 2014-2013 |
|--|----------------------|----------------------|-------------------|--|
| Current and other assets | \$ 4,028,533 | \$ 3,445,158 | \$ 583,375 | 16.93% |
| Capital assets, net | 9,887,238 | 9,518,183 | 369,055 | 3.88% |
| Total assets | <u>13,915,771</u> | <u>12,963,341</u> | <u>952,430</u> | <u>7.35%</u> |
| Current and other liabilities | 678,542 | 114,454 | 564,088 | 492.85% |
| Long-term liabilities | 1,185,187 | 1,524,373 | (339,186) | -22.25% |
| Total liabilities | <u>1,863,729</u> | <u>1,638,827</u> | <u>224,902</u> | <u>13.72%</u> |
| Net Position: | | | | |
| Invested in capital assets, net of related debt | 9,887,238 | 7,993,810 | 1,893,428 | 23.69% |
| Restricted for debt service | (1,188) | 8,379 | (9,567) | -114.18% |
| Unassigned | 2,165,992 | 3,322,325 | (1,156,333) | -34.80% |
| Total net position | <u>\$ 12,052,042</u> | <u>\$ 11,324,514</u> | <u>\$ 727,528</u> | <u>6.42%</u> |

The County's assets exceeded liabilities by \$12,052,042 at the close of the fiscal year. The majority of the County's net position is 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. Unassigned net position — the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$2,165,992 at the end of the year.

General Governmental Functions

General Fund

An excess of revenues over expenditures of \$ 233,318 was reported for the calendar year ended December 31, 2014. For comparison purposes, revenues from the General Fund amounted to \$12,963,315 and \$12,018,786 for the calendar years ended December 31, 2014 and 2013, respectively. The sources of revenues for the 2014 calendar year are summarized below.

| Description | 2014 | 2013 | Dollar Change | Total Percentage Change 2014-2013 |
|-----------------------|----------------------|----------------------|-------------------|-----------------------------------|
| Ad valorem taxes | \$ 6,649,059 | \$ 6,070,771 | \$ 578,288 | 9.53% |
| Other taxes | 2,002,947 | 1,817,756 | 185,191 | 10.19% |
| Licenses and permits | 65,000 | 50,752 | 14,248 | 28.07% |
| Intergovernmental | 269,875 | 220,574 | 49,301 | 22.35% |
| Fines and forfeitures | 914,160 | 888,888 | 25,272 | 2.84% |
| Depository interest | 62,696 | 46,272 | 16,424 | 35.49% |
| Miscellaneous | 152,714 | 237,373 | (84,659) | -35.66% |
| Charges for services | 2,846,864 | 2,686,400 | 160,464 | 5.97% |
| Total revenues | <u>\$ 12,963,315</u> | <u>\$ 12,018,786</u> | <u>\$ 944,529</u> | <u>7.86%</u> |

Expenditures from the General Fund amounted to \$12,763,696 and \$11,825,215 for the calendar years ended December 31, 2014 and 2013, respectively. An analysis of expenditures for the year is presented as follows:

| Description | 2014 | 2013 | Dollar Change | Total Percentage Change 2014-2013 |
|----------------------------|----------------------|----------------------|-------------------|-----------------------------------|
| Administrative and general | \$ 2,041,066 | \$ 2,011,839 | \$ 29,227 | 1.45% |
| Financial administration | 900,120 | 891,155 | 8,965 | 1.01% |
| Judicial | 1,083,167 | 998,791 | 84,376 | 8.45% |
| Legal | 405,682 | 375,987 | 29,695 | 7.90% |
| Public safety | 5,654,557 | 5,492,320 | 162,237 | 2.95% |
| Public facilities | 1,349,273 | 1,274,761 | 74,512 | 5.85% |
| Capital outlay | 810,604 | 231,707 | 578,897 | 249.84% |
| Other expenditures | 519,227 | 548,655 | (29,428) | -5.36% |
| Total expenditures | <u>\$ 12,763,696</u> | <u>\$ 11,825,215</u> | <u>\$ 938,481</u> | <u>7.94%</u> |

Special Revenue Funds

The Road and Bridge Funds, Indigent Health Care Fund, Community Corrections Funds, Juvenile Probation Funds, Law Library Fund, Sheriff Continuing Education 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 \$6,726,996 and expenditures of \$6,686,337 for the calendar year ended December 31, 2014.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2014, this fund had revenues of \$277,420 and expenditures of \$286,987. These expenditures consisted of principal payments of \$237,000 and interest payments of \$49,987.

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 \$1,927,149 and expenses of \$2,287,013 for the calendar year ended December 31, 2014.

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 \$892,317 and expenditures of \$812,832 for the calendar year ended December 31, 2014.

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 \$142,152.

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 2014.

| <u>Fund</u> | <u>2014</u> | <u>2013</u> |
|----------------------|----------------------|---------------------|
| General Fund | 178,059 | 509 |
| Special Revenue Fund | 2,560,038 | 2,281,386 |
| Debt Service Fund | (1,188) | 8,379 |
| Proprietary Fund | 475,110 | 359,974 |
| Fiduciary Funds | 6,884,018 | 5,854,557 |
| Total | <u>\$ 10,096,037</u> | <u>\$ 8,504,805</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,



Kathy Kleiber
County Auditor
Fayette County, Texas

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2014

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 3,580,359 |
| Taxes receivable, net | 283,258 |
| Sales tax receivable | 164,778 |
| Due from other fund | 138 |
| Capital assets: | |
| Land | 1,736,710 |
| Buildings | 11,024,884 |
| Equipment | 11,401,916 |
| Vehicles | 2,765,103 |
| Total capital assets | <u>26,928,613</u> |
| Less accumulated depreciation | <u>(17,041,375)</u> |
| Total capital assets, net | <u>9,887,238</u> |
| Total assets | <u><u>13,915,771</u></u> |
| LIABILITIES | |
| Accounts payable | 92,601 |
| Overdrafts | 1,246 |
| Noncurrent Liabilities: | |
| Due within one year | 584,695 |
| Due in more than one year | 1,185,187 |
| Total liabilities | <u>1,863,729</u> |
| NET POSITION | |
| Invested in capital assets, net of related debt | 9,887,238 |
| Restricted for debt service | (1,188) |
| Unassigned | 2,165,992 |
| Total net position | <u><u>\$ 12,052,042</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-

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2014

WITH COMPARATIVE TOTALS FOR 2013

| | Governmental Fund Types | | | Fiduciary Fund Types |
|---|----------------------------|--------------------|-----------------|-------------------------|
| | General | Special Revenue | Debt Service | Expendable Trusts |
| REVENUES | | | | |
| General | | | | |
| Ad valorem taxes | \$ 6,649,059 | \$ 3,901,337 | \$ 274,765 | \$ - |
| Other taxes | 2,002,947 | - | - | - |
| Licenses and permits | 65,000 | - | - | - |
| Intergovernmental revenue | 269,875 | 422,704 | - | - |
| Fines and forfeitures | 914,160 | - | - | - |
| Depository interest | 62,696 | 76,318 | 2,655 | 483 |
| Tobacco settlement | - | 32,160 | - | - |
| Reimbursed services | - | - | - | - |
| Miscellaneous | 152,714 | 697,363 | - | 891,834 |
| Total general | 10,116,451 | 5,129,882 | 277,420 | 892,317 |
| Charges for services | 2,846,864 | 1,597,519 | - | - |
| Total revenues | 12,963,315 | 6,727,401 | 277,420 | 892,317 |
| EXPENDITURES | | | | |
| Administrative and general | 2,041,066 | 1,483,819 | - | 769,839 |
| Financial administration | 900,120 | - | - | - |
| Judicial | 1,083,167 | - | - | - |
| Legal | 405,682 | - | - | - |
| Public safety | 5,654,557 | - | - | - |
| Public transportation | - | 4,418,614 | - | - |
| Public facilities | 1,349,273 | - | - | - |
| Public health | - | 126,099 | - | - |
| Conservation | 262,129 | - | - | - |
| Elections | 148,097 | - | - | - |
| Rural addressing | 80,686 | - | - | - |
| Right of way | - | - | - | - |
| Capital outlay | - | 474,842 | - | 42,993 |
| Depreciation | 953,885 | - | - | - |
| Debt service: | | | | |
| Interest paid | 1,285 | 9,141 | 49,987 | - |
| Principal retired | - | - | - | - |
| Total expenditures | 12,879,947 | 6,512,515 | 49,987 | 812,832 |
| Excess (deficit) of revenues over expenditures | 83,368 | 214,886 | 227,433 | 79,485 |
| Other financing sources (uses) | (21,040) | 229,400 | (237,000) | - |
| Excess revenues and other sources over (under) expenditures and other uses | 62,328 | 444,286 | (9,567) | 79,485 |
| Fund balance, beginning of year | 776,666 | 2,258,259 | 8,379 | 287,400 |
| Fund balance, end of year | \$ 838,994 | \$ 2,702,545 | \$ (1,188) | \$ 366,885 |

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

Totals
(Memorandum Only)

| 2014 | 2013 |
|---------------|---------------|
| \$ 10,825,161 | \$ 10,406,975 |
| 2,002,947 | 1,817,756 |
| 65,000 | 50,752 |
| 692,579 | 612,603 |
| 914,160 | 888,888 |
| 142,152 | 128,108 |
| 32,160 | 34,779 |
| - | - |
| 1,741,911 | 1,640,175 |
| 16,416,070 | 15,580,036 |
| 4,444,383 | 4,333,862 |
| 20,860,453 | 19,913,898 |
| 4,294,724 | 4,161,941 |
| 900,120 | 891,155 |
| 1,083,167 | 998,791 |
| 405,682 | 375,987 |
| 5,654,557 | 5,492,320 |
| 4,418,614 | 4,147,550 |
| 1,349,273 | 1,274,761 |
| 126,099 | 80,543 |
| 262,129 | 245,982 |
| 148,097 | 114,539 |
| 80,686 | 76,809 |
| - | 2,000 |
| 517,835 | 593,909 |
| 953,885 | 966,604 |
| 60,413 | 69,094 |
| - | - |
| 20,255,281 | 19,491,985 |
| 605,172 | 421,913 |
| (28,640) | (507,778) |
| 576,532 | (85,865) |
| 3,330,704 | 3,416,569 |
| \$ 3,907,236 | \$ 3,330,704 |

FAYETTE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|--|-------------------|--------------------------------|--------------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| ASSETS | | | |
| Cash and cash equivalents | \$ 178,059 | \$ 2,927,190 | \$ 3,105,249 |
| Taxes receivable, net | 283,258 | - | 283,258 |
| Sales tax receivable | 164,778 | - | 164,778 |
| Prepaid expenses | - | - | - |
| Due from other fund | 138 | - | 138 |
| Total assets | <u>626,233</u> | <u>2,927,190</u> | <u>3,553,423</u> |
| LIABILITIES | | | |
| Accounts payable | 60,939 | 31,662 | 92,601 |
| Overdrafts | - | 1,246 | 1,246 |
| Due to other fund | - | - | - |
| Deferred tax revenue | 283,258 | - | 283,258 |
| Total liabilities | <u>344,197</u> | <u>32,908</u> | <u>377,105</u> |
| FUND BALANCES | | | |
| Unassigned | 282,036 | - | 282,036 |
| Restricted for debt service | - | (1,188) | (1,188) |
| Restricted for special revenue and expendable trust funds | - | 2,895,470 | 2,895,470 |
| Total fund balances | <u>282,036</u> | <u>2,894,282</u> | <u>3,176,318</u> |
| Total liabilities and fund balances | <u>\$ 626,233</u> | <u>\$ 2,927,190</u> | <u>\$ 3,553,423</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, 2014

Total fund balances - governmental funds balance sheet \$ 3,176,318

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. 9,887,238

Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds. 283,258

The assets and liabilities of internal service funds are included in governmental activities. 475,110

Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds. (1,769,882)

Net assets of governmental activities - statement of net assets \$12,052,042

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, 2014*

| | General | Other Governmental Funds | Total Governmental Funds |
|---|--------------|--------------------------------|--------------------------------|
| REVENUES | | | |
| General | | | |
| Ad valorem taxes | \$ 6,649,059 | \$ 4,176,102 | \$ 10,825,161 |
| Other taxes | 2,002,947 | - | 2,002,947 |
| Licenses and permits | 65,000 | - | 65,000 |
| Intergovernmental revenue | 269,875 | 422,704 | 692,579 |
| Fines and forfeitures | 914,160 | - | 914,160 |
| Depository interest | 62,696 | 79,456 | 142,152 |
| Tobacco settlement | - | 32,160 | 32,160 |
| Reimbursed services | - | - | - |
| Miscellaneous | 152,852 | 1,589,059 | 1,741,911 |
| Total general | 10,116,589 | 6,299,481 | 16,416,070 |
| Charges for services | 2,846,864 | 1,597,519 | 4,444,383 |
| Total revenues | 12,963,453 | 7,897,000 | 20,860,453 |
| EXPENDITURES | | | |
| Administrative and general | 2,041,066 | 2,253,658 | 4,294,724 |
| Financial administration | 900,120 | - | 900,120 |
| Judicial | 1,083,167 | - | 1,083,167 |
| Legal | 405,682 | - | 405,682 |
| Public safety | 5,654,557 | - | 5,654,557 |
| Public transportation | - | 4,418,614 | 4,418,614 |
| Public facilities | 1,349,273 | - | 1,349,273 |
| Public health | - | 126,099 | 126,099 |
| Conservation | 262,129 | - | 262,129 |
| Elections | 148,097 | - | 148,097 |
| Rural addressing | 80,686 | - | 80,686 |
| Capital outlay | 810,604 | 517,835 | 1,328,439 |
| Debt service: | | | |
| Interest paid | 1,285 | 59,128 | 60,413 |
| Principal retired | 27,030 | 410,822 | 437,852 |
| Total expenditures | 12,763,696 | 7,786,156 | 20,549,852 |
| Excess (deficit) of revenues over expenditures | 199,757 | 110,844 | 310,601 |
| Other financing sources (uses) | (21,040) | 229,400 | 208,360 |
| Excess revenues and other sources over (under) expenditures and other uses | 178,717 | 340,244 | 518,961 |
| Fund balance, beginning of year | 103,319 | 2,554,038 | 2,657,357 |
| Fund balance, end of year | \$ 282,036 | \$ 2,894,282 | \$ 3,176,318 |

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

FAYETTE COUNTY, TEXAS

*RECONCILLATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET ASSETS
DECEMBER 31, 2014*

| | |
|--|--------------------------|
| Net change in fund balances - total governmental funds | \$ 310,601 |
| 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. | 810,604 |
| The depreciation of capital assets used in governmental activities is not reported in the funds. | (953,885) |
| 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>437,852</u> |
| Change in net assets of governmental activities - statement of activities | <u><u>\$ 605,172</u></u> |

The accompanying notes are an integral part of this statement.

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Nonmajor Internal Service Fund |
|---------------------------|--------------------------------------|
| | Internal Service Funds |
| ASSETS: | |
| Current Assets: | |
| Cash and cash equivalents | \$ 475,110 |
| Total Current Assets | <u>475,110</u> |
| Total Assets | <u><u>\$ 475,110</u></u> |
| LIABILITIES: | |
| Total Liabilities | <u>\$ -</u> |
| NET POSITION: | |
| Unassigned | 475,110 |
| Total Net Position | <u><u>\$ 475,110</u></u> |

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS

*STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014*

| | <u>Nonmajor Internal Service Fund</u> |
|--|---|
| | <u>Internal Service Funds</u> |
| OPERATING REVENUES: | |
| Premiums | \$ 983,044 |
| Employee HRA account contributions | 237,998 |
| Reimbursed claims | 702,729 |
| Miscellaneous | <u>3,378</u> |
| Total revenues | 1,927,149 |
| OPERATING EXPENSES: | |
| Claims | 1,744,794 |
| Employee HRA account claims | 96,340 |
| Administration fee | 440,981 |
| Miscellaneous | <u>4,898</u> |
| Total expenses | <u>2,287,013</u> |
| Excess (deficit) of revenues over expenses | (359,864) |
| Other financing sources (uses) | |
| Operating transfers in | <u>475,000</u> |
| Total other financing sources (uses) | <u>475,000</u> |
| Change in Net Position | 115,136 |
| Total Net Position, beginning of year | <u>359,974</u> |
| Total Net Position, end of year | <u><u>\$ 475,110</u></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, 2014

| | <u>Internal Service Funds</u> |
|--|-----------------------------------|
| <i>CASH FLOWS FROM OPERATING ACTIVITIES:</i> | |
| Net income(loss) | \$ 115,136 |
| Net cash provided by operating activities | <u>115,136</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> | 115,136 |
| Cash and cash equivalents, beginning of year | <u>359,974</u> |
| Cash and cash equivalents, end of year | <u><u>\$ 475,110</u></u> |

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2014

| | <u>Agency Funds</u> |
|--|--------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 6,517,133 |
| Due from other funds | <u>-</u> |
| Total assets | <u><u>\$ 6,517,133</u></u> |
| LIABILITIES | |
| Taxes collected in advance | \$ 2,890,306 |
| Due to other funds | 138 |
| Due to other entities | <u>3,626,689</u> |
| Total liabilities and net position | <u><u>\$ 6,517,133</u></u> |

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

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, 2014, 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, 2014**

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, 2014**

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, 2014

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, 2014**

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, 2014

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, 2014, 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 | \$ 13,161,370 | \$ 13,234,545 | \$ 73,175 |
| Special Revenue Funds | 5,078,472 | 5,255,516 | 177,044 |
| Proprietary Fund | 2,402,000 | 1,928,770 | (473,230) |
| Debt Service Fund | 288,600 | 288,600 | - |
| Totals | <u>\$ 20,930,442</u> | <u>\$ 20,707,431</u> | <u>\$ (223,011)</u> |

For fiscal year ended December 31, 2014, 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 | \$ 12,611,370 | \$ 12,522,662 | \$ (88,708) |
| Special Revenue Funds | 5,965,417 | 6,020,052 | 54,635 |
| Proprietary Fund | 2,575,000 | 2,287,014 | (287,986) |
| Debt Service Fund | 287,034 | 287,034 | - |
| Totals | <u>\$ 21,438,821</u> | <u>\$ 21,116,762</u> | <u>\$ (322,059)</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, 2014, 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, 2014**

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, 2014 were as follows:

| <u>Transfers To</u> | <u>Transfers From</u> | <u>Amount</u> |
|----------------------|-----------------------|---------------|
| General Fund | Special Revenue | \$ 6,500 |
| Special Revenue Fund | General Fund | 125,000 |
| Proprietary Fund | General Fund | 475,000 |

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, 2014**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2014 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,406,087,922 as determined by the Central Appraisal District, as follows:

| | <u>Rate</u> |
|-----------------------|-----------------|
| General Fund | \$.2559 |
| Special Revenue: | |
| Road & Bridge | .0200 |
| Road & Bridge Special | <u>.1320</u> |
| Total Special Revenue | .1520 |
| Debt Service | <u>.0114</u> |
| Total | \$ <u>.4193</u> |

The County had delinquent taxes receivable at December 31, 2014 of \$354,072. An allowance for uncollectible taxes is \$70,814 at December 31, 2014. The net taxes receivable was \$283,258 which is reflected on the General Fund – Balance Sheet at December 31, 2014.

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 2015 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, 2014 were \$2,890,306.

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, 2014

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 10.54% for calendar year 2014. 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, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9%. Both (a) and (b) included an inflation component of 3.0%. 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, 2013 was 20 years.

D. Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 85.97% funded. The actuarial accrued liability for benefits was \$32,145,037, and the actuarial value of assets was \$27,634,838 resulting in an unfunded actuarial accrued liability (UAAL) of \$4,510,199. The covered payroll (annual payroll of active employees covered by the plan) was \$8,021,342, and the ratio of the UAAL to the covered payroll was 56.23%

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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 | 12/31/2011 | 12/31/2012 | 12/31/2013 |
| 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 | 20 | 20 | 20 |
| Asset valuation method | | | |
| Subdivision Accumulation Fund | 10-yr smoothed value | 10-yr smoothed value | 5-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% | 4.9% |
| Inflation | 3.5% | 3.5% | 3.0% |
| 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 |
| 12/31/2011 | 24,098,238 | 28,248,691 | 4,150,453 | 85.31% | 7,616,909 | 54.49% |
| 12/31/2012 | 25,834,789 | 30,570,471 | 4,735,682 | 84.51% | 7,965,794 | 59.45% |
| 12/31/2013 | 27,634,838 | 32,145,037 | 4,510,199 | 85.97% | 8,021,342 | 56.23% |

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, 2014, \$983,044 was received as premiums and \$440,981 in administrative fees was paid. Fund equity as of December 31, 2014 was \$475,110.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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 2014 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 1/1/2014 | Additions | Dispositions | Balance 12/31/2014 |
|--------------------------------|----------------------|---------------------|---------------------|-----------------------|
| Land | \$ 1,736,710 | \$ - | \$ - | \$ 1,736,710 |
| Buildings | 11,024,884 | - | - | 11,024,884 |
| Equipment | 10,451,339 | 1,043,277 | (92,700) | 11,401,916 |
| Vehicles | 2,689,266 | 285,162 | (209,325) | 2,765,103 |
| Total capital assets | <u>\$ 25,902,199</u> | <u>\$ 1,328,439</u> | <u>\$ (302,025)</u> | <u>\$ 26,928,613</u> |
| Accumulated depreciation | | | | |
| Buildings | (5,448,341) | (268,737) | - | (5,717,078) |
| Equipment | (8,672,660) | (507,198) | (92,043) | (9,087,815) |
| Vehicles | (2,263,015) | (177,950) | (204,483) | (2,236,482) |
| Total accumulated depreciation | <u>(16,384,016)</u> | <u>(953,885)</u> | <u>(296,526)</u> | <u>(17,041,375)</u> |
| Total capital assets, net | <u>\$ 9,518,183</u> | <u>\$ 374,554</u> | <u>\$ (598,551)</u> | <u>\$ 9,887,238</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 \$49,044 for the year ended December 31, 2014.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE 10 – LEASE OBLIGATIONS (Continued)

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2014:

| Description | Note Agreement Dated | Interest Rate | Balance 12/31/2014 |
|----------------------------|-------------------------|------------------|-----------------------|
| Frazer Ambulance Module | December 1, 2011 | 2.35% | \$ 27,665 |
| Compactor & Roller | May 10, 2010 | 3.50% | 28,284 |
| Case Pneumatic Tire Roller | September 15, 2014 | 0.00% | 87,380 |
| Bomag Recycler | August 22, 2013 | 2.10% | 181,093 |
| Radio Equipment | October 13, 2014 | 2.00% | 572,460 |
| | | | <u>\$ 896,882</u> |

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

| Year ending December 31, | General Long-term Debt Account Group |
|---|--|
| 2015 | \$ 359,900 |
| 2016 | 214,932 |
| 2017 | 121,523 |
| 2018 | 121,522 |
| 2019 | 121,522 |
| Minimum lease payments for all capital leases | <u>939,399</u> |
| Less amount representing interest | <u>(42,517)</u> |
| Present value of minimum lease payments | <u>\$ 896,882</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, 2014 were \$528,000.

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, 2014 were \$345,000.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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, 2013 | \$ 660,000 | \$ 450,000 | \$ 1,110,000 |
| Bond issued | - | - | - |
| Bonds retired | (132,000) | (105,000) | (237,000) |
| Balance, December 31, 2014 | <u>\$ 528,000</u> | <u>\$ 345,000</u> | <u>\$ 873,000</u> |

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2014 are as follows:

| Year Ending December 31, | <u>Series 2003</u> | | <u>Series 2007</u> | | <u>Total</u> | |
|-----------------------------|--------------------|------------------|--------------------|------------------|-------------------|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 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>\$ 528,000</u> | <u>\$ 58,265</u> | <u>\$ 345,000</u> | <u>\$ 32,550</u> | <u>\$ 873,000</u> | <u>\$ 90,815</u> |

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2014, 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 \$32,160 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, 2014

| REVENUES | Original Budget | Final Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------|-------------------|-------------------|--|
| General | | | | |
| Ad valorem taxes | \$ 6,370,000 | \$ 6,649,058 | \$ 6,649,059 | \$ 1 |
| Other taxes | 1,766,000 | 1,978,557 | 2,002,947 | 24,390 |
| Licenses and permits | 69,000 | 69,000 | 65,000 | (4,000) |
| Intergovernmental revenue | 214,500 | 280,050 | 269,875 | (10,175) |
| Fines and forfeitures | 1,230,000 | 970,002 | 914,160 | (55,842) |
| Depository interest | 90,000 | 90,000 | 62,696 | (27,304) |
| Miscellaneous | 277,000 | 277,000 | 152,852 | (124,148) |
| Charges for services | 3,144,870 | 2,920,878 | 2,846,864 | (74,014) |
| Total revenues | <u>13,161,370</u> | <u>13,234,545</u> | <u>12,963,453</u> | <u>(271,092)</u> |
| EXPENDITURES | | | | |
| Administrative and general | 2,018,373 | 2,085,177 | 2,041,066 | 44,111 |
| Financial administration | 921,216 | 929,816 | 900,120 | 29,696 |
| Judicial | 1,120,164 | 1,124,693 | 1,083,167 | 41,526 |
| Legal | 422,406 | 422,406 | 405,682 | 16,724 |
| Public safety | 5,975,727 | 6,025,047 | 5,654,557 | 370,490 |
| Public facilities | 1,366,482 | 1,375,442 | 1,349,273 | 26,169 |
| Conservation | 274,052 | 281,557 | 262,129 | 19,428 |
| Elections | 154,345 | 154,345 | 148,097 | 6,248 |
| Rural addressing | 78,680 | 78,680 | 80,686 | (2,006) |
| Capital outlay | 280,000 | 41,996 | 810,604 | (768,608) |
| Debt service: | | | | |
| Interest paid | - | - | 1,285 | (1,285) |
| Principal retired | - | - | 27,030 | (27,030) |
| Total expenditures | <u>12,611,445</u> | <u>12,519,159</u> | <u>12,763,696</u> | <u>(244,537)</u> |
| Excess (deficit) of revenues over (under) expenditures | 549,925 | 715,386 | 199,757 | (515,629) |
| Other financing sources (uses) | <u>(550,000)</u> | <u>(600,000)</u> | <u>(21,040)</u> | <u>578,960</u> |
| Excess (deficit) revenues and other sources over over (under) expenditures and other uses | (75) | 115,386 | 178,717 | 63,331 |
| Fund balance, beginning of year | <u>103,319</u> | <u>103,319</u> | <u>103,319</u> | <u>-</u> |
| Fund balance, end of year | <u>\$ 103,244</u> | <u>\$ 218,705</u> | <u>\$ 282,036</u> | <u>\$ 63,331</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, 2014

| | <u>2014</u> | <u>2013</u> |
|-----------------------------------|-------------------|-------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 178,059 | \$ 509 |
| Taxes receivable, net | 283,258 | 313,373 |
| Sales tax receivable | 164,778 | 148,789 |
| Due from other funds | 138 | 33,699 |
| Total assets | <u>\$ 626,233</u> | <u>\$ 496,370</u> |
| LIABILITIES | | |
| Accounts payable | \$ 60,939 | \$ 79,678 |
| Deferred tax revenue | 283,258 | 313,373 |
| Total liabilities | <u>344,197</u> | <u>393,051</u> |
| FUND EQUITY | | |
| Fund balance - unassigned | <u>282,036</u> | <u>103,319</u> |
| Total fund equity | <u>282,036</u> | <u>103,319</u> |
| Total liabilities and fund equity | <u>\$ 626,233</u> | <u>\$ 496,370</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, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|--------------------------------------|--------------|--------------|--|----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Ad valorem taxes | \$ 6,649,058 | \$ 6,649,059 | \$ 1 | \$ 6,070,771 |
| Other taxes | | | | |
| County sales taxes | 1,962,557 | 1,978,546 | 15,989 | 1,800,364 |
| Tax on sale of mixed beverages | 16,000 | 24,401 | 8,401 | 17,392 |
| Total other taxes | 1,978,557 | 2,002,947 | 24,390 | 1,817,756 |
| Licenses and permits | | | | |
| Beer and wine permits | 10,000 | 6,788 | (3,212) | 4,954 |
| Occupation permits | 9,000 | 6,142 | (2,858) | 1,568 |
| Sewage permits | 50,000 | 52,070 | 2,070 | 44,230 |
| Total licenses and permits | 69,000 | 65,000 | (4,000) | 50,752 |
| Intergovernmental revenue | | | | |
| Reimbursed CAPCOG | 80,000 | 84,692 | 4,692 | 75,294 |
| Salary reimbursement - sheriff dept. | 50,002 | 50,002 | - | 8,332 |
| County attorney state aid | 27,500 | 18,333 | (9,167) | 27,500 |
| State salary supplement | 23,000 | 23,328 | 328 | 23,520 |
| Reimbursed indigent defense | 33,548 | 33,548 | - | 24,584 |
| Judicial district contributions | 30,000 | 27,674 | (2,326) | 30,526 |
| Airport contributions | 36,000 | 32,298 | (3,702) | 30,818 |
| Total intergovernmental revenue | 280,050 | 269,875 | (10,175) | 220,574 |
| Fines and forfeitures | | | | |
| County court | 100,000 | 80,329 | (19,671) | 86,637 |
| District court | 80,000 | 43,829 | (36,171) | 43,932 |
| Justice court | 790,002 | 790,002 | - | 758,319 |
| Total fines and forfeitures | 970,002 | 914,160 | (55,842) | 888,888 |
| Depository interest | 90,000 | 62,696 | (27,304) | 46,272 |
| Miscellaneous | | | | |
| Rent on county property | 14,000 | 12,821 | (1,179) | 13,321 |
| Oil, gas and mineral lease | 5,000 | 5,415 | 415 | 4,108 |
| EMS donations | 25,000 | 5,100 | (19,900) | 26,926 |
| EMS fall prevention program | 3,000 | 1,550 | (1,450) | 5,436 |
| Sale of recyclables | 90,000 | 59,764 | (30,236) | 45,171 |
| Miscellaneous | 140,000 | 68,202 | (71,798) | 142,411 |
| Total miscellaneous | 277,000 | 152,852 | (124,148) | 237,373 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|------------------------------------|------------------|------------------|--|------------------|
| | Budget | Actual | | |
| REVENUES - cont'd. | | | | |
| Charges for services | | | | |
| Official fee collections | | | | |
| Sheriff | \$ 58,000 | 59,914 | \$ 1,914 | \$ 43,848 |
| County clerk | 400,000 | 422,240 | 22,240 | 362,765 |
| Tax assessor - collector | 275,931 | 275,932 | 1 | 251,437 |
| District clerk | 64,200 | 51,417 | (12,783) | 56,201 |
| Justices of the peace | 80,000 | 60,755 | (19,245) | 55,489 |
| Constables | 12,000 | 13,769 | 1,769 | 10,787 |
| Ambulance fees | 1,457,077 | 1,457,077 | - | 1,430,857 |
| Airport Fees | 20,000 | 20,559 | 559 | 19,477 |
| Arrest fees | 225,000 | 159,014 | (65,986) | 160,127 |
| Judiciary support fees | 70,000 | 62,338 | (7,662) | 59,224 |
| Time payment fees | 6,000 | 4,782 | (1,218) | 5,226 |
| Pretrial intervention program fees | 21,000 | 29,236 | 8,236 | 12,833 |
| Other fees | 150,000 | 149,347 | (653) | 141,627 |
| Jury reimbursement fees | 34,670 | 32,360 | (2,310) | 29,255 |
| State costs service fees | 47,000 | 48,124 | 1,124 | 47,247 |
| Total official fee collections | <u>2,920,878</u> | <u>2,846,864</u> | <u>(74,014)</u> | <u>2,686,400</u> |
| Total revenues | 13,234,545 | 12,963,453 | (271,092) | 12,018,786 |

EXPENDITURES

Administrative and general

County judge

Salary:

| | | | | |
|---------------------------|----------------|----------------|--------------|----------------|
| Official | 51,400 | 51,400 | - | 50,200 |
| Secretaries | 23,500 | 3,666 | 19,834 | 20,846 |
| County judge supplement | 15,000 | 22,501 | (7,501) | 15,000 |
| Court administrator | 42,200 | 15,000 | 27,200 | 41,000 |
| Assistants | 5,000 | 42,200 | (37,200) | 5,948 |
| Social security | 10,488 | 9,593 | 895 | 9,404 |
| Health and life insurance | 19,620 | 23,113 | (3,493) | 19,370 |
| Retirement | 14,450 | 13,818 | 632 | 12,795 |
| Worker's Compensation | 482 | 481 | 1 | 408 |
| Unemployment tax | 50 | 48 | 2 | 61 |
| Travel | 3,500 | 1,808 | 1,692 | 1,175 |
| Telephone | 5,800 | 3,675 | 2,125 | 3,426 |
| Postage | 2,000 | 2,000 | - | 500 |
| Bond premium | - | 178 | (178) | - |
| Furniture and equipment | 3,000 | 1,271 | 1,729 | - |
| Miscellaneous | 400 | 834 | (434) | 514 |
| Total county judge | <u>196,890</u> | <u>191,586</u> | <u>5,304</u> | <u>180,647</u> |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|--------------------------------------|------------|------------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Administrative and general - cont'd. | | | | |
| Commissioners' court | | | | |
| Salary - Commissioners | \$ 203,600 | \$ 206,000 | \$ (2,400) | \$ 201,200 |
| Salary - Coordinators | 138,500 | 139,474 | (974) | 132,979 |
| Social security | 26,171 | 25,551 | 620 | 24,769 |
| Health and life insurance | 54,887 | 59,797 | (4,910) | 49,402 |
| Retirement | 36,057 | 36,417 | (360) | 33,655 |
| Worker's Compensation | 1,032 | 1,568 | (536) | 1,032 |
| Unemployment tax | 97 | 97 | - | 120 |
| Gasoline, oil, etc. | 7,500 | 6,062 | 1,438 | 8,669 |
| Travel | 6,000 | 3,059 | 2,941 | 4,074 |
| Telephone | 1,350 | 1,551 | (201) | 1,399 |
| Furniture and equipment | 2,000 | - | 2,000 | - |
| Bond premium | - | 356 | (356) | - |
| Equipment repairs and replacements | 4,000 | 1,953 | 2,047 | 3,189 |
| Miscellaneous | 1,000 | 209 | 791 | 92 |
| Total commissioners' court | 482,194 | 482,094 | 100 | 460,580 |
| County clerk | | | | |
| Salary - Official | 50,900 | 50,900 | - | 49,700 |
| Salary - Deputies | 240,474 | 209,785 | 30,689 | 213,839 |
| Social security | 22,290 | 18,690 | 3,600 | 18,748 |
| Health and life insurance | 62,784 | 68,599 | (5,815) | 58,136 |
| Retirement | 30,711 | 27,476 | 3,235 | 26,539 |
| Worker's Compensation | 1,536 | 1,188 | 348 | 1,536 |
| Unemployment tax | 168 | 147 | 21 | 192 |
| Travel | 3,400 | 3,784 | (384) | 2,963 |
| Telephone | 3,800 | 4,011 | (211) | 3,929 |
| Postage | 3,000 | 4,075 | (1,075) | 3,073 |
| Bond premium | 1,100 | 1,582 | (482) | 335 |
| Furniture and equipment | - | 1,317 | (1,317) | - |
| Miscellaneous | 250 | 235 | 15 | 85 |
| Total county clerk | 420,413 | 391,789 | 28,624 | 379,075 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|--|-----------|-----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Administrative and general - cont'd. | | | | |
| Veterans service officer | | | | |
| Salary - Official | \$ 36,900 | \$ 36,900 | \$ - | \$ 35,700 |
| Social security | 2,823 | 2,823 | - | 2,731 |
| Health and life insurance | 7,848 | 7,856 | (8) | 7,840 |
| Retirement | 3,889 | 3,889 | - | 3,595 |
| Worker's Compensation | 160 | 141 | 19 | 104 |
| Unemployment tax | 26 | 26 | - | 32 |
| Travel | 3,000 | 288 | 2,712 | 553 |
| Telephone | 1,500 | 1,239 | 261 | 1,178 |
| Postage | 200 | 98 | 102 | 184 |
| Furniture and equipment | - | - | - | - |
| Miscellaneous | 25 | 20 | 5 | 104 |
| Total veterans service officer | 56,371 | 53,280 | 3,091 | 52,021 |
| County surveyor | | | | |
| Telephone | 300 | 300 | - | 300 |
| Miscellaneous | 178 | 178 | - | - |
| Total county surveyor | 478 | 478 | - | 300 |
| Public assistance | | | | |
| Child Welfare Board | 5,000 | 5,000 | - | 5,000 |
| 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 | - | 10,000 |
| Grant - Animal Shelter | 44,900 | 44,900 | - | 44,900 |
| Grant - Family Crisis | 7,000 | 7,000 | - | 7,000 |
| Grant - CASA | 12,000 | 12,000 | - | 11,000 |
| Grant - Colorado Co. Youth & Family Services | 10,000 | 10,000 | - | 10,000 |
| Children's Advocate | 10,000 | 10,000 | - | 10,000 |
| Miscellaneous | 2,636 | 2,636 | - | 7,328 |
| Total public assistance | 125,536 | 125,536 | - | 129,228 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|--------------------------------------|----------------|----------------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Administrative and general - cont'd. | | | | |
| Other | | | | |
| Printing and office supplies | \$ 60,000 | \$ 71,770 | \$ (11,770) | \$ 60,727 |
| Professional services | 16,000 | 12,250 | 3,750 | 13,725 |
| Autopsies | 50,000 | 42,013 | 7,987 | 74,864 |
| Maintenance contracts | 206,025 | 206,024 | 1 | 216,838 |
| Telephone | 22,123 | 21,142 | 981 | 22,766 |
| Public notices | 2,500 | 2,403 | 97 | 2,745 |
| Equipment repairs and replacements | 4,000 | 5,254 | (1,254) | 3,799 |
| Dues | 6,500 | 4,765 | 1,735 | 5,061 |
| Fines and fees due state | 180,000 | 175,936 | 4,064 | 182,499 |
| Risk Insurance | 85,338 | 85,337 | 1 | 80,535 |
| Bounty | 45,129 | 45,129 | - | 21,304 |
| Donations - first responders | - | 788 | (788) | 338 |
| Donations - soil conservation | - | 5,000 | (5,000) | 5,000 |
| Donations - fire departments | 100,000 | 94,303 | 5,697 | 97,320 |
| Historical commission | 5,680 | 1,740 | 3,940 | 9,856 |
| Miscellaneous | 20,000 | 22,449 | (2,449) | 12,611 |
| Total other | <u>803,295</u> | <u>796,303</u> | <u>6,992</u> | <u>809,988</u> |
| Total administrative and general | 2,085,177 | 2,041,066 | 44,111 | 2,011,839 |
| Financial administration | | | | |
| County auditor | | | | |
| Salary: | | | | |
| Official | 58,100 | 58,100 | - | 56,900 |
| Assistants | 196,700 | 197,574 | (874) | 181,720 |
| Social security | 18,833 | 18,807 | 26 | 17,506 |
| Health and life insurance | 47,088 | 51,203 | (4,115) | 47,041 |
| Retirement | 26,000 | 26,956 | (956) | 24,029 |
| Worker's Compensation | 1,030 | 850 | 180 | 764 |
| Unemployment tax | 172 | 179 | (7) | 215 |
| Travel and training | 3,000 | 1,165 | 1,835 | 4,347 |
| Telephone | 3,500 | 2,116 | 1,384 | 2,091 |
| Postage | 3,200 | 2,750 | 450 | 1,913 |
| Bond premium | - | 93 | (93) | - |
| Furniture and equipment | 3,000 | 1,063 | 1,937 | - |
| Miscellaneous | 500 | 265 | 235 | 460 |
| Total county auditor | <u>361,123</u> | <u>361,121</u> | <u>2</u> | <u>336,986</u> |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|-----------------------------------|----------------|----------------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Financial administration - cont'd | | | | |
| Tax assessor - collector | | | | |
| Salary: | | | | |
| Official | \$ 50,900 | \$ 50,900 | \$ - | \$ 49,700 |
| Deputies | 134,700 | 136,365 | (1,665) | 129,900 |
| Social security | 14,198 | 13,929 | 269 | 13,187 |
| Health and life insurance | 39,240 | 39,823 | (583) | 39,192 |
| Retirement | 19,562 | 19,738 | (176) | 18,086 |
| Worker's Compensation | 797 | 707 | 90 | 512 |
| Unemployment tax | 130 | 95 | 35 | 117 |
| Travel and training | 250 | - | 250 | - |
| Telephone | 3,000 | 1,165 | 1,835 | 1,197 |
| Postage | 8,500 | 8,140 | 360 | 6,145 |
| Bond premium | 250 | 58 | 192 | - |
| Issuing license plates | 8,700 | 8,136 | 564 | 9,042 |
| Furniture and equipment | 2,500 | 1,382 | 1,118 | 850 |
| Miscellaneous | 700 | 168 | 532 | 220 |
| Total tax assessor - collector | <u>283,427</u> | <u>280,606</u> | <u>2,821</u> | <u>268,148</u> |
| Tax appraisal district | | | | |
| Contribution | <u>285,266</u> | <u>258,393</u> | <u>26,873</u> | <u>286,021</u> |
| Total tax appraisal district | <u>285,266</u> | <u>258,393</u> | <u>26,873</u> | <u>286,021</u> |
| Total financial administration | <u>929,816</u> | <u>900,120</u> | <u>29,696</u> | <u>891,155</u> |
| Judicial | | | | |
| District judge | | | | |
| Printing and office supplies | 500 | 370 | 130 | 518 |
| Telephone | 2,500 | 728 | 1,772 | 749 |
| Postage | 350 | - | 350 | 7 |
| Furniture and equipment | 275 | - | 275 | - |
| Miscellaneous | 130 | 34 | 96 | 71 |
| Total district judge | <u>3,755</u> | <u>1,132</u> | <u>2,623</u> | <u>1,345</u> |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|------------------------------|-----------|-----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Judicial - cont'd. | | | | |
| District clerk | | | | |
| Salary: | | | | |
| Official | \$ 50,900 | \$ 50,900 | \$ - | \$ 49,700 |
| Deputies | 112,876 | 108,668 | 4,208 | 103,840 |
| Social security | 12,529 | 11,927 | 602 | 11,466 |
| Health and life insurance | 31,392 | 31,800 | (408) | 31,354 |
| Retirement | 17,262 | 16,818 | 444 | 15,462 |
| Worker's Compensation | 688 | 707 | (19) | 512 |
| Unemployment tax | 115 | 76 | 39 | 93 |
| Travel and training | 2,000 | 1,615 | 385 | 1,750 |
| Telephone | 2,500 | 1,019 | 1,481 | 1,046 |
| Postage | 3,500 | 5,013 | (1,513) | 3,450 |
| Bond premium | - | 335 | (335) | 136 |
| Furniture and equipment | 4,800 | 5,351 | (551) | - |
| Miscellaneous | 100 | 175 | (75) | 165 |
| Total district clerk | 238,662 | 234,404 | 4,258 | 218,974 |
| District court | | | | |
| Salary: | | | | |
| Assistants | 22,000 | 12,185 | 9,815 | 18,462 |
| Court reporter | 43,000 | 42,899 | 101 | 29,700 |
| Court administrator | 57,200 | 47,775 | 9,425 | 28,487 |
| Juvenile board member | 6,600 | 6,600 | - | 6,600 |
| Social security tax | 9,853 | 8,260 | 1,593 | 6,234 |
| Health and life insurance | 24,721 | 20,047 | 4,674 | 19,537 |
| Retirement | 13,576 | 11,411 | 2,165 | 8,383 |
| Worker's Compensation | 475 | 594 | (119) | 408 |
| Unemployment tax | 90 | 72 | 18 | 69 |
| Printing and office supplies | 500 | 232 | 268 | 237 |
| Administrative expenses | 2,500 | 1,887 | 613 | 2,072 |
| Court appointed attorneys | 146,000 | 138,300 | 7,700 | 126,086 |
| Travel and training | 4,000 | 1,283 | 2,717 | 1,243 |
| Jury commissioners | 400 | 372 | 28 | 600 |
| Grand jurors | 3,000 | 2,578 | 422 | 1,860 |
| Petit jurors | 3,000 | 1,430 | 1,570 | 1,972 |
| Substitute court reporter | 550 | - | 550 | - |
| Miscellaneous | 2,000 | 11,756 | (9,756) | 12,524 |
| Total district court | 339,465 | 307,681 | 31,784 | 264,474 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|-----------------------------------|----------|----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Judicial - cont'd. | | | | |
| County court | | | | |
| Salary - At-law judge | \$ 8,900 | \$ 8,900 | \$ - | \$ 8,900 |
| Social security tax | 681 | 681 | - | 681 |
| Retirement | 896 | 938 | (42) | 896 |
| Court appointed attorney | 1,000 | 750 | 250 | 950 |
| Petit jurors | 2,000 | 232 | 1,768 | - |
| Miscellaneous | 2,400 | 45 | 2,355 | 1,440 |
| Total county court | 15,877 | 11,546 | 4,331 | 12,867 |
| Justice of the peace, precinct #1 | | | | |
| Salary - Official | 40,600 | 40,600 | - | 39,400 |
| Salary - Assistants | 64,100 | 64,085 | 15 | 61,700 |
| Social security | 8,010 | 7,347 | 663 | 7,040 |
| Health and life insurance | 25,077 | 31,645 | (6,568) | 23,521 |
| Retirement | 11,035 | 11,350 | (315) | 10,483 |
| Worker's Compensation | 426 | 424 | 2 | 308 |
| Unemployment tax | 58 | 45 | 13 | 56 |
| Travel and training | 5,200 | 3,410 | 1,790 | 4,295 |
| Telephone | 2,500 | 2,530 | (30) | 2,344 |
| Postage | 4,500 | 500 | 4,000 | - |
| Bond premium | - | 177 | (177) | - |
| Furniture and equipment | 350 | - | 350 | 600 |
| Miscellaneous | 300 | 60 | 240 | 75 |
| Total J.P., precinct #1 | 162,156 | 162,173 | (17) | 149,822 |
| Justice of the peace, precinct #2 | | | | |
| Salary - Official | 38,200 | 39,400 | (1,200) | 38,200 |
| Salary - Assistant | 31,200 | 32,400 | (1,200) | 31,200 |
| Social security | 5,309 | 5,364 | (55) | 5,180 |
| Health and life insurance | 15,696 | 17,103 | (1,407) | 15,681 |
| Retirement | 6,989 | 7,884 | (895) | 7,291 |
| Worker's Compensation | 299 | 283 | 16 | 204 |
| Unemployment tax | 28 | 23 | 5 | 28 |
| Travel | 4,000 | 3,803 | 197 | 3,529 |
| Telephone | 2,000 | 2,476 | (476) | 2,276 |
| Utilities | 200 | - | 200 | - |
| Postage | 3,000 | 1,840 | 1,160 | 1,686 |
| Bond premium | - | 177 | (177) | - |
| Office rent | 8,400 | 8,400 | - | 8,400 |
| Miscellaneous | 250 | 2,769 | (2,519) | 182 |
| Total J.P., precinct #2 | 115,571 | 121,922 | (6,351) | 113,857 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|-----------------------------------|-----------|-----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Judicial - cont'd. | | | | |
| Justice of the peace, precinct #3 | | | | |
| Salary - Official | \$ 39,400 | \$ 39,400 | \$ - | \$ 38,200 |
| Salary - Assistant | 39,600 | 35,550 | 4,050 | 36,435 |
| Social security | 6,044 | 5,614 | 430 | 5,524 |
| Health and life insurance | 15,696 | 17,454 | (1,758) | 15,681 |
| Retirement | 8,327 | 8,216 | 111 | 7,818 |
| Worker's Compensation | 387 | 424 | (37) | 308 |
| Unemployment tax | 36 | 25 | 11 | 33 |
| Travel and training | 4,000 | 3,561 | 439 | 3,851 |
| Telephone | 4,000 | 3,156 | 844 | 3,131 |
| Postage | 1,000 | 381 | 619 | 540 |
| Bond premium | - | 178 | (178) | - |
| Office rent | 300 | 300 | - | 300 |
| Furniture and equipment | 250 | - | 250 | - |
| Miscellaneous | 107 | 36 | 71 | 36 |
| Total J.P., precinct #3 | 119,147 | 114,295 | 4,852 | 111,857 |
| Justice of the peace, precinct #4 | | | | |
| Salary - Official | 39,400 | 39,400 | - | 38,200 |
| Salary - Assistant | 44,900 | 44,900 | - | 45,182 |
| Social security | 6,350 | 6,464 | (114) | 6,394 |
| Health and life insurance | 21,231 | 21,252 | (21) | 18,813 |
| Retirement | 9,201 | 9,201 | - | 8,408 |
| Worker's Compensation | 355 | 396 | (41) | 408 |
| Unemployment tax | 58 | 31 | 27 | 41 |
| Travel and training | 4,000 | 4,165 | (165) | 4,250 |
| Telephone | 2,638 | 2,655 | (17) | 2,451 |
| Postage | 1,500 | 1,372 | 128 | 1,377 |
| Bond premium | 177 | 178 | (1) | - |
| Furniture and equipment | 250 | - | 250 | - |
| Miscellaneous | - | - | - | 71 |
| Total J.P., precinct #4 | 130,060 | 130,014 | 46 | 125,595 |
| Justice of the peace - all pcts. | 526,934 | 528,404 | (1,470) | 501,131 |
| Total judicial | 1,124,693 | 1,083,167 | 41,526 | 998,791 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|---------------------------|----------------|----------------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Legal | | | | |
| County attorney | | | | |
| Salary: | | | | |
| Assistant county attorney | \$ 130,400 | \$ 128,880 | \$ 1,520 | \$ 126,240 |
| Secretaries | 156,600 | 147,007 | 9,593 | 141,988 |
| Investigator | 10,000 | - | 10,000 | - |
| Social security | 22,000 | 19,812 | 2,188 | 19,422 |
| Health and life insurance | 47,088 | 65,567 | (18,479) | 54,867 |
| Retirement | 30,300 | 29,078 | 1,222 | 26,973 |
| Worker's Compensation | 167 | 725 | (558) | 300 |
| Unemployment tax | 201 | 193 | 8 | 241 |
| Travel | 2,500 | 2,542 | (42) | 2,720 |
| Telephone | 4,500 | 1,310 | 3,190 | 1,344 |
| Postage | 1,500 | 419 | 1,081 | 674 |
| Bond premium | 250 | - | 250 | - |
| Furniture and equipment | 1,900 | 2,836 | (936) | - |
| Miscellaneous | 15,000 | 7,312 | 7,688 | 1,217 |
| Total county attorney | <u>422,406</u> | <u>405,682</u> | <u>16,725</u> | <u>375,987</u> |
| Total legal | 422,406 | 405,682 | 16,724 | 375,987 |
| Public safety | | | | |
| Justice court | | | | |
| Petit Jurors | 2,000 | 900 | 1,100 | 1,352 |
| Collection Fees | 94,000 | 76,334 | 17,666 | 101,097 |
| Miscellaneous | 3,000 | 340 | 2,660 | 1,200 |
| Total justice court | <u>99,000</u> | <u>77,574</u> | <u>21,426</u> | <u>103,649</u> |
| Juvenile probation | | | | |
| Juvenile probation | 75,000 | 75,000 | - | 75,000 |
| Miscellaneous | 100 | 5 | 95 | - |
| Total juvenile probation | <u>75,100</u> | <u>75,005</u> | <u>95</u> | <u>75,000</u> |
| Juvenile court | | | | |
| Juvenile judge | 5,400 | 1,200 | 4,200 | 1,200 |
| Social security tax | 90 | 86 | 4 | 86 |
| Health and life insurance | 125 | 152 | (27) | 131 |
| Retirement | 120 | 127 | (7) | 121 |
| Total juvenile court | <u>5,735</u> | <u>1,565</u> | <u>4,170</u> | <u>1,538</u> |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|------------------------------------|-----------|-----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Public safety - cont'd. | | | | |
| EMS | | | | |
| Salary: | | | | |
| Ambulance Director | \$ 64,200 | \$ 64,200 | \$ - | \$ 63,000 |
| Assistant Director | 59,900 | 59,900 | - | 60,506 |
| Assistants | 38,300 | 38,355 | (55) | 37,394 |
| Ambulance Attendants | 1,379,600 | 1,459,702 | (80,102) | 1,424,648 |
| Instructor | 2,400 | 2,400 | - | 2,400 |
| Social security | 118,000 | 121,724 | (3,724) | 118,221 |
| Health and life insurance | 235,440 | 242,867 | (7,427) | 228,022 |
| Retirement | 162,527 | 171,235 | (8,708) | 159,906 |
| Worker's Compensation | 31,757 | 39,188 | (7,431) | 23,832 |
| Unemployment tax | 1,360 | 1,137 | 223 | 1,429 |
| Uniforms | 9,000 | 9,249 | (249) | 9,665 |
| Printing and office supplies | 10,000 | 4,107 | 5,893 | 5,838 |
| Gasoline, oil, etc. | 100,000 | 101,939 | (1,939) | 99,115 |
| Hardware and supplies | 15,000 | 10,948 | 4,052 | 11,009 |
| Tires, tubes and batteries | 7,500 | 3,968 | 3,532 | 7,241 |
| Medical supplies | 115,000 | 89,531 | 25,469 | 118,349 |
| Injury prevention program supplies | 2,000 | 137 | 1,863 | 944 |
| Director of medical services | 7,000 | 7,000 | - | 7,000 |
| Physical and psychological exam | 2,500 | 631 | 1,869 | 3,068 |
| Travel and training | 8,000 | 15,960 | (7,960) | 25,918 |
| Training and education | 20,000 | 1,022 | 18,978 | 9,939 |
| Telephone | 28,000 | 25,454 | 2,546 | 23,593 |
| Utilities | 22,000 | 23,897 | (1,897) | 21,776 |
| Postage | 1,500 | 406 | 1,094 | 766 |
| Bond premium | - | 609 | (609) | - |
| Equipment repairs and replacements | 60,000 | 68,438 | (8,438) | 34,544 |
| Building repairs and replacements | 35,000 | 2,565 | 32,435 | 7,586 |
| Collection fees | 170,000 | 81,119 | 88,881 | 102,502 |
| Refunds | 20,000 | 29,804 | (9,804) | 10,153 |
| Communications equipment | 1,500 | 2,253 | (753) | - |
| Ambulance | 103,515 | - | 103,515 | 450 |
| Interest expense | 1,286 | - | 1,286 | - |
| Small tools and equipment | 55,000 | 1,581 | 53,419 | 4,677 |
| Miscellaneous | 6,000 | 3,562 | 2,438 | 6,824 |
| Total EMS | 2,893,285 | 2,684,888 | 208,397 | 2,630,315 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| EXPENDITURES - cont'd. | 2014 | | Variance | 2013 |
|------------------------------------|-----------|-----------|----------------------------|-----------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| Public safety - cont'd. | | | | |
| Constable, precinct #1 | | | | |
| Salary - Official | \$ 14,700 | \$ 14,700 | \$ - | \$ 13,500 |
| Social security | 1,125 | 951 | 174 | 917 |
| Health and life insurance | 7,848 | 9,338 | (1,490) | 7,840 |
| Retirement | 1,549 | 1,550 | (1) | 1,360 |
| Worker's Compensation | 295 | 894 | (599) | 624 |
| Uniforms | 300 | 215 | 85 | 196 |
| Gasonline, oil, etc. | 1,700 | 940 | 760 | 1,155 |
| Travel and training | 400 | 298 | 102 | 321 |
| Telephone | 550 | 648 | (98) | 593 |
| Bond premium | 50 | 50 | - | 50 |
| Equipment repairs and replacements | 1,400 | 1,186 | 214 | 786 |
| Furniture and equipment | 2,500 | 617 | 1,883 | 830 |
| Miscellaneous | 300 | - | 300 | 283 |
| Total constable, precinct #1 | 32,717 | 31,387 | 1,330 | 28,455 |
| Constable, precinct #2 | | | | |
| Salary - Official | 14,700 | 14,700 | - | 13,500 |
| Social security | 1,125 | 1,059 | 66 | 967 |
| Health and life insurance | 7,848 | 7,856 | (8) | 7,841 |
| Retirement | 1,549 | 1,549 | - | 1,359 |
| Worker's Compensation | 295 | 894 | (599) | 624 |
| Uniforms | 300 | 215 | 85 | 11 |
| Gasoline, oil and etc. | 1,200 | 478 | 722 | 670 |
| Bond premium | 100 | - | 100 | - |
| Telephone | 500 | 516 | (16) | 484 |
| Equipment repairs and replacement | 1,200 | 453 | 747 | 866 |
| Furniture and equipment | 850 | - | 850 | 415 |
| Miscellaneous | 100 | - | 100 | - |
| Total constable, precinct #2 | 29,767 | 27,720 | 2,047 | 26,737 |
| Constable, precinct #3 | | | | |
| Salary - Official | 14,700 | 14,700 | - | 13,500 |
| Social security | 1,125 | 1,125 | - | 1,033 |
| Health and life insurance | 7,848 | 8,232 | (384) | 7,833 |
| Retirement | 1,549 | 1,549 | - | 1,359 |
| Worker's Compensation | 295 | 894 | (599) | 624 |
| Uniforms | 300 | 300 | - | - |
| Gasoline, oil and etc. | 1,000 | - | 1,000 | - |
| Telephone | 250 | 351 | (101) | 351 |
| Bond premium | 100 | - | 100 | - |
| Office rent | 300 | 300 | - | 300 |
| Equipment repairs and replacements | 2,000 | 264 | 1,736 | 183 |
| Furniture and equipment | 250 | - | 250 | 415 |
| Miscellaneous | 100 | - | 100 | - |
| Total constable, precinct #3 | 29,817 | 27,715 | 2,102 | 25,598 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| EXPENDITURES - cont'd. | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|------------------------------------|------------------|------------------|--|------------------|
| | Budget | Actual | | |
| Public safety - cont'd. | | | | |
| Constable, precinct #4 | | | | |
| Salary - Official | \$ 14,700 | \$ 14,700 | \$ - | \$ 13,500 |
| Social security | 1,125 | 1,125 | - | 1,033 |
| Health and life insurance | 7,848 | 8,240 | (392) | 7,841 |
| Retirement | 1,549 | 1,549 | - | 1,359 |
| Worker's Compensation | 295 | 894 | (599) | 624 |
| Uniforms | 300 | - | 300 | 563 |
| Gasoline, oil, etc. | 800 | 540 | 260 | 434 |
| Travel and training | 100 | - | 100 | - |
| Telephone | 425 | 383 | 42 | 351 |
| Bond premiums | 100 | - | 100 | - |
| Equipment repairs and replacements | 1,000 | 569 | 431 | 334 |
| Furniture and equipment | 1,500 | - | 1,500 | 415 |
| Miscellaneous | 150 | - | 150 | - |
| Total constable, precinct #4 | <u>29,892</u> | <u>28,000</u> | <u>1,892</u> | <u>26,454</u> |
| Constables - all precincts | 122,193 | 114,822 | 7,371 | 107,244 |
| Sheriff | | | | |
| Salary - Official | 62,400 | 62,380 | 20 | 61,180 |
| Salary - Deputies | 893,020 | 901,148 | (8,128) | 850,713 |
| Salary - Receptionist | 33,500 | 33,500 | - | 32,300 |
| Salary - Dispatchers | 313,300 | 311,550 | 1,750 | 300,338 |
| Salary - Assistants | 2,000 | - | 2,000 | - |
| Social security | 97,180 | 96,157 | 1,023 | 91,356 |
| Health and life insurance | 243,288 | 282,382 | (39,094) | 241,090 |
| Retirement | 133,892 | 137,924 | (4,032) | 125,324 |
| Worker's Compensation | 21,000 | 22,164 | (1,164) | 13,596 |
| Unemployment tax | 1,054 | 872 | 182 | 1,065 |
| Uniforms | 7,500 | 6,323 | 1,177 | 4,176 |
| Printing and Office | 10,000 | 10,136 | (136) | 13,309 |
| Gasoline and oil | 176,000 | 170,117 | 5,883 | 182,838 |
| Hardware and supplies | 8,000 | 1,895 | 6,105 | 5,957 |
| Tires, tubes, and batteries | 12,000 | 19,274 | (7,274) | 15,959 |
| Physical and psychological exams | 1,000 | 50 | 950 | 722 |
| Travel and training | 6,000 | 3,340 | 2,660 | 3,044 |
| Telephone | 32,500 | 52,641 | (20,141) | 50,335 |
| Postage | 2,415 | 2,755 | (340) | 2,271 |
| Bond premiums | 1,000 | 785 | 215 | 885 |
| Office rent | 300 | 300 | - | 300 |
| Equipment repairs and replacements | 40,000 | 48,042 | (8,042) | 36,978 |
| Furniture and equipment | 181,500 | 21,678 | 159,822 | 42,941 |
| Miscellaneous | 3,150 | 5,554 | (2,404) | 6,778 |
| Total sheriff | <u>2,281,999</u> | <u>2,190,967</u> | <u>91,032</u> | <u>2,083,455</u> |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|---|-----------|-----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Public safety - cont'd. | | | | |
| Emergency management | | | | |
| Emergency management | \$ 35,100 | \$ 35,100 | \$ - | \$ 33,900 |
| Secretary | 16,700 | 16,699 | 1 | 16,154 |
| Social security | 3,948 | 3,769 | 179 | 3,627 |
| Health and life insurance | 11,772 | 11,834 | (62) | 11,264 |
| Retirement | 5,460 | 5,459 | 1 | 5,040 |
| Worker' Compensation | 125 | 214 | (89) | 160 |
| Unemployment tax | 46 | 36 | 10 | 45 |
| Gasoline and oil | 6,000 | 4,922 | 1,078 | 4,491 |
| Travel and training | 2,000 | 100 | 1,900 | 1,693 |
| Telephone | 2,000 | 2,402 | (402) | 2,379 |
| Postage | 300 | - | 300 | - |
| Equipment repairs | 750 | 2,347 | (1,597) | 233 |
| Miscellaneous | 3,469 | 5,504 | (2,035) | 2,642 |
| Total emergency management | 87,670 | 88,386 | (716) | 81,628 |
| Community supervision and corrections | | | | |
| Telephone | 4,560 | 4,503 | 57 | 4,093 |
| Furniture and equipment | 5,000 | - | 5,000 | 588 |
| Miscellaneous | 100 | - | 100 | - |
| Total community supervision and corrections | 9,660 | 4,503 | 5,157 | 4,681 |
| DPS highway patrol | | | | |
| Assistant | 48,102 | 48,103 | (1) | 45,862 |
| Social security | 3,581 | 3,581 | - | 3,407 |
| Health and life insurance | 11,420 | 11,434 | (14) | 9,282 |
| Retirement | 5,074 | 5,075 | (1) | 4,618 |
| Worker's Compensation | 268 | 269 | (1) | 204 |
| Unemployment tax | 30 | 34 | (4) | 41 |
| Telephone | 6,529 | 6,304 | 225 | 6,055 |
| Utilities | 450 | 369 | 81 | 324 |
| Postage | 475 | 475 | - | 366 |
| Furniture and equipment | - | 816 | (816) | - |
| Miscellaneous | 300 | 581 | (281) | - |
| Total DPS highway patrol | 76,229 | 77,041 | (812) | 70,159 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|-------------------------------------|-----------|-----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Public safety - cont'd. | | | | |
| Sanitation | | | | |
| Assistants | \$ 6,000 | \$ 6,003 | \$ (3) | \$ 6,006 |
| Social security | 460 | 443 | 17 | 443 |
| Health and life insurance | 1,106 | 1,116 | (10) | 1,092 |
| Retirement | 632 | 633 | (1) | 605 |
| Worker's Compensation | 234 | 101 | 133 | 104 |
| Unemployment tax | 5 | 4 | 1 | 5 |
| Hardware and supplies | 1,000 | - | 1,000 | - |
| Travel and training | 2,000 | - | 2,000 | - |
| Telephone | 400 | 336 | 64 | 336 |
| Utilities | 4,100 | 4,023 | 77 | 4,087 |
| Plant repairs | 80,264 | 66,682 | 13,582 | 67,533 |
| Miscellaneous | 500 | 1,250 | (750) | 4,990 |
| Total sanitation | 96,701 | 80,591 | 16,110 | 85,201 |
| Recycling center | | | | |
| Coordinator | 6,600 | 6,600 | - | 6,600 |
| Attendants | 104,700 | 99,359 | 5,341 | 101,735 |
| Social security | 8,514 | 7,665 | 849 | 7,714 |
| Health and life insurance | 23,544 | 27,346 | (3,802) | 22,478 |
| Retirement | 11,731 | 11,168 | 563 | 10,909 |
| Worker's Compensation | 3,892 | 4,088 | (196) | 3,188 |
| Unemployment tax | 94 | 69 | 25 | 92 |
| Gasoline, oil, etc. | 4,000 | 4,704 | (704) | 3,547 |
| Hardware and supplies | 5,000 | 6,070 | (1,070) | 6,909 |
| Travel and training | 1,000 | - | 1,000 | - |
| Telephone | 1,400 | 1,364 | 36 | 1,274 |
| Utilities | 6,500 | 3,277 | 3,223 | 3,705 |
| Equipment repairs | 15,000 | 11,584 | 3,416 | 6,804 |
| Building repairs | 15,000 | 976 | 14,024 | 2,479 |
| Solid waste disposal | 65,000 | 74,111 | (9,111) | 71,835 |
| Furniture and equipment | 5,000 | 500 | 4,500 | - |
| Miscellaneous | 500 | 334 | 166 | 181 |
| Total recycling center | 277,475 | 259,215 | 18,260 | 249,450 |
| Total public safety | 6,025,047 | 5,654,557 | 370,490 | 5,492,320 |
| Public facilities | | | | |
| Courthouse and associated buildings | | | | |
| Maintenance | 63,100 | 63,100 | - | 60,700 |
| Social security | 4,827 | 4,642 | 185 | 4,444 |
| Health and life insurance | 17,556 | 17,570 | (14) | 15,681 |
| Retirement | 6,651 | 6,651 | - | 6,112 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|---|----------|----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Public facilities - cont'd. | | | | |
| Courthouse and associated buildings - cont'd. | | | | |
| Worker's Compensation | \$ 1,759 | \$ 1,999 | \$ (240) | \$ 1,380 |
| Unemployment tax | 125 | 44 | 81 | 55 |
| Gasoline, oil, etc. | - | 36 | (36) | - |
| Hardware and supplies | 10,000 | 7,488 | 2,512 | 13,102 |
| Maintenance contracts | 17,000 | 17,831 | (831) | 15,147 |
| Telephone | 21,069 | 28,311 | (7,242) | 23,944 |
| Utilities | 119,100 | 119,071 | 29 | 109,187 |
| Parking lot rent | 14,400 | 13,560 | 840 | 13,300 |
| Equipment repairs and replacements | 2,500 | 4,931 | (2,431) | 3,672 |
| Building repairs and replacements | 54,100 | 46,408 | 7,692 | 40,634 |
| Grounds maintenance | 8,000 | 9,067 | (1,067) | 9,041 |
| Janitorial service | 22,000 | 21,420 | 580 | 21,540 |
| Miscellaneous | 500 | 1,915 | (1,415) | 24 |
| Total courthouse and associated buildings | 362,687 | 364,044 | (1,357) | 337,963 |
| Justice center | | | | |
| Cooks | 29,500 | 29,500 | - | 28,300 |
| Jailers | 448,100 | 436,431 | 11,669 | 432,738 |
| Social security | 36,505 | 34,613 | 1,892 | 34,374 |
| Health and life insurance | 109,872 | 113,095 | (3,223) | 104,531 |
| Retirement | 50,339 | 49,138 | 1,201 | 46,435 |
| Worker's Compensation | 9,991 | 12,711 | (2,720) | 8,740 |
| Unemployment tax | 430 | 326 | 104 | 415 |
| Uniforms | 2,500 | 1,905 | 595 | 1,788 |
| Animal Control | 3,000 | 1,095 | 1,905 | 737 |
| Groceries | 49,000 | 49,962 | (962) | 47,042 |
| Inmate work detail | 2,500 | 1,456 | 1,044 | 1,297 |
| Hardware and supplies | 14,000 | 13,669 | 331 | 13,730 |
| Director of medical services | 6,500 | - | 6,500 | - |
| Medical services | 54,000 | 48,620 | 5,380 | 50,958 |
| Travel and training | 2,000 | 1,015 | 985 | 2,762 |
| Telephone | 4,200 | 3,220 | 980 | 3,052 |
| Utilities | 52,500 | 63,672 | (11,172) | 55,248 |
| Equipment repairs and replacements | 7,000 | 8,141 | (1,141) | 4,634 |
| Building repairs and replacements | 18,000 | 11,861 | 6,139 | 15,834 |
| Furniture and equipment | 2,100 | 225 | 1,875 | - |
| Miscellaneous | 1,500 | 2,397 | (897) | 2,049 |
| Total justice center | 903,537 | 883,052 | 20,485 | 854,664 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|------------------------------------|-----------|-----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Public facilities - cont'd. | | | | |
| Airport | | | | |
| Maintenance | \$ 28,119 | \$ 31,002 | \$ (2,883) | \$ 26,292 |
| Airport manager | 17,700 | 17,202 | 498 | 16,593 |
| Social security | 3,505 | 3,190 | 315 | 3,097 |
| Health and life insurance | 7,848 | 13,198 | (5,350) | 3,907 |
| Retirement | 4,829 | 5,081 | (252) | 4,319 |
| Worker's Compensation | 928 | 1,126 | (198) | 796 |
| Unemployment tax | 41 | 34 | 7 | 39 |
| Gasoline, oil, etc. | 2,000 | 1,213 | 787 | 981 |
| Hardware and supplies | 4,000 | 852 | 3,148 | 2,400 |
| Travel and training | 1,500 | 784 | 716 | 792 |
| Telephone | 3,596 | 4,148 | (552) | 3,889 |
| Utilities | 11,152 | 12,716 | (1,564) | 10,258 |
| Postage | 1,500 | 196 | 1,304 | 196 |
| Equipment repairs | 1,500 | 3,593 | (2,093) | 4,082 |
| Buildings repairs and replacements | 5,000 | 3,952 | 1,048 | 1,602 |
| Grounds maintenance | 2,500 | 424 | 2,076 | 336 |
| Furniture and equipment | 11,000 | 892 | 10,108 | - |
| Miscellaneous | 2,500 | 2,574 | (74) | 2,555 |
| Total airport | 109,218 | 102,177 | 7,041 | 82,134 |
| Total public facilities | 1,375,442 | 1,349,273 | 26,169 | 1,274,761 |
| Conservation | | | | |
| Agriculture and extension service | | | | |
| Secretaries | 63,400 | 63,400 | - | 61,000 |
| Agriculture agents | 53,200 | 53,200 | - | 50,800 |
| FSC agents | 26,600 | 26,600 | - | 25,400 |
| Assistants | 36,200 | 36,200 | - | 35,000 |
| Social security | 13,724 | 13,229 | 495 | 12,683 |
| Health and life insurance | 24,549 | 28,281 | (3,732) | 23,521 |
| Retirement | 10,498 | 10,506 | (8) | 9,682 |
| Worker's Compensation | 426 | 424 | 2 | 308 |
| Unemployment tax | 160 | 126 | 34 | 156 |
| Printing and office supplies | 4,200 | 2,864 | 1,336 | 2,611 |
| Demonstration supplies | 3,500 | 3,994 | (494) | 2,185 |
| Gasoline, oil, etc. | 4,200 | 4,233 | (33) | 3,626 |
| Travel and training | 8,500 | 7,850 | 650 | 7,307 |
| Telephone | 7,300 | 7,530 | (230) | 7,393 |

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|---|----------------|----------------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Conservation - cont'd. | | | | |
| Agriculture and extension service - cont'd. | | | | |
| Postage | \$ 1,600 | \$ 980 | \$ 620 | \$ 736 |
| Equipment repairs and replacements | 1,000 | 580 | 420 | 1,630 |
| Furniture and equipment | 21,500 | 1,650 | 19,850 | 1,450 |
| Miscellaneous | 1,000 | 482 | 518 | 494 |
| Total agriculture and extension service | <u>281,557</u> | <u>262,129</u> | <u>19,428</u> | <u>245,982</u> |
| Total conservation | 281,557 | 262,129 | 19,428 | 245,982 |
| Elections | | | | |
| Assistants | 33,500 | 33,367 | 133 | 31,433 |
| Elections administrator | 36,800 | 36,800 | - | 35,600 |
| Social security | 5,378 | 5,212 | 166 | 5,063 |
| Health and life insurance | 15,696 | 13,836 | 1,860 | 15,681 |
| Retirement | 7,410 | 6,766 | 644 | 6,574 |
| Worker's compensation | 318 | 1,019 | (701) | 612 |
| Unemployment tax | 63 | 49 | 14 | 60 |
| Election supplies | 15,000 | 15,082 | (82) | 4,426 |
| Maintenance contracts | 17,000 | 12,456 | 4,544 | 2,988 |
| Travel and training | 1,000 | 2,217 | (1,217) | 2,202 |
| Telephone | 500 | 1,019 | (519) | 1,046 |
| Postage | 2,500 | 2,190 | 310 | 5,619 |
| Bond premiums | 80 | 70 | 10 | 70 |
| Equipment repairs | 500 | - | 500 | 3 |
| Wages - clerks and judges | 15,500 | 13,801 | 1,699 | 2,007 |
| Furniture and equipment | 2,100 | 517 | 1,583 | - |
| Miscellaneous | 1,000 | 3,696 | (2,696) | 1,155 |
| Total elections | <u>154,345</u> | <u>148,097</u> | <u>6,248</u> | <u>114,539</u> |
| Rural addressing | | | | |
| Rural addressing | 54,200 | 54,200 | - | 53,000 |
| Social security | 4,146 | 3,963 | 183 | 3,871 |
| Health and life insurance | 7,848 | 9,338 | (1,490) | 7,840 |
| Retirement | 5,712 | 5,714 | (2) | 5,339 |
| Worker's Compensation | 236 | 141 | 95 | 104 |
| Unemployment tax | 38 | 38 | - | 48 |
| Travel and training | 4,000 | 1,502 | 2,498 | 1,559 |
| Telephone | 800 | 480 | 320 | 480 |
| Postage | 200 | 49 | 151 | 18 |
| Miscellaneous | 1,500 | 5,261 | (3,761) | 4,550 |
| Total rural addressing | <u>78,680</u> | <u>80,686</u> | <u>(2,006)</u> | <u>76,809</u> |
| Right of way | | | | |
| State highway and farm right of way | - | - | - | 2,000 |
| Total right of way | - | - | - | 2,000 |

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2014
 WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | Variance Favorable (Unfavorable) | 2013 Actual |
|---|-------------------|-------------------|--|-------------------|
| | Budget | Actual | | |
| EXPENDITURES - cont'd. | | | | |
| Capital outlay | | | | |
| Communications equipment | \$ 23,067 | \$ 587,460 | \$ (564,393) | \$ 6,511 |
| Computer equipment | 16,563 | 7,423 | 9,140 | - |
| Buildings and improvements | - | - | - | - |
| Furniture and equipment | 2,366 | 215,721 | (213,355) | 225,196 |
| Total capital outlay | <u>41,996</u> | <u>810,604</u> | <u>(768,608)</u> | <u>231,707</u> |
| Debt service: | | | | |
| Interest paid | - | 1,285 | (1,285) | 3,929 |
| Principal retired | - | 27,030 | (27,030) | 105,396 |
| Total debt service | <u>-</u> | <u>28,315</u> | <u>(28,315)</u> | <u>109,325</u> |
| Total expenditures | <u>12,519,159</u> | <u>12,763,696</u> | <u>(244,537)</u> | <u>11,825,215</u> |
| Excess revenues over (under) expenditures | 715,386 | 199,757 | (515,629) | 193,571 |
| Other financing sources (uses) | | | | |
| Capitalized leases | - | 572,460 | 572,460 | - |
| Operating transfers in | - | 6,500 | 6,500 | 1,015,000 |
| Operating transfers out | (600,000) | (600,000) | - | (1,175,000) |
| Total other financing sources and (uses) | <u>(600,000)</u> | <u>(21,040)</u> | <u>578,960</u> | <u>(160,000)</u> |
| Excess revenues and other sources over (under) expenditures and other uses | <u>\$ 115,386</u> | 178,717 | <u>\$ 63,331</u> | 33,571 |
| Fund balance, beginning of year | | 103,319 | | 69,748 |
| Fund balance, end of year | | <u>\$ 282,036</u> | | <u>\$ 103,319</u> |

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

| | <u>Road and Bridge</u> | <u>Indigent Health Care</u> | <u>Community Corrections</u> | <u>Juvenile Probation</u> | <u>Law Library</u> | <u>Sheriff Continuing Education</u> | <u>Constables Continuing Education</u> | <u>Courthouse Security</u> |
|--|----------------------------|---------------------------------|----------------------------------|-------------------------------|------------------------|---|--|--------------------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$ 989,662 | \$ 11,319 | \$520,458 | \$251,458 | \$ 15,013 | \$ - | \$ 27,386 | \$ 5,219 |
| Due from other funds | - | - | - | - | - | - | - | - |
| Total assets | \$ 989,662 | \$ 11,319 | \$520,458 | \$251,458 | \$ 15,013 | \$ - | \$ 27,386 | \$ 5,219 |
| LIABILITIES | | | | | | | | |
| Overdrafts | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 58 | \$ - | \$ - |
| Accounts payable | 31,662 | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | - |
| Total liabilities | \$ 31,662 | \$ - | \$ - | \$ - | \$ - | \$ 58 | \$ - | \$ - |
| FUND EQUITY | | | | | | | | |
| Fund balance - restricted | \$ 958,000 | \$ 11,319 | \$520,458 | \$251,458 | \$ 15,013 | \$ (58) | \$ 27,386 | \$ 5,219 |
| Total fund equity | 958,000 | 11,319 | 520,458 | 251,458 | 15,013 | (58) | 27,386 | 5,219 |
| Total liabilities and fund equity | \$ 989,662 | \$ 11,319 | \$520,458 | \$251,458 | \$ 15,013 | \$ - | \$ 27,386 | \$ 5,219 |

| Court Reporter Service | County Clerk | Records | Records | County | Justice | Election | County | Totals | |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------|------------------|-------------------|-------------------------------|--------------------|-------|
| | Management and Preservation | Management and Preservation | Management and Preservation | Clerk Records Archive | Court Technology | Services Contract | and District Court Technology | (Memorandum Only) | |
| | | | | | | | | 2014 | 2013 |
| \$ 37,254 | \$265,554 | \$ 98,530 | \$ 298,438 | \$ 17,917 | \$ 21,006 | \$ 824 | \$2,560,038 | \$2,281,386 | |
| - | - | - | - | - | - | - | - | - | 9,437 |
| <u>\$ 37,254</u> | <u>\$265,554</u> | <u>\$ 98,530</u> | <u>\$ 298,438</u> | <u>\$ 17,917</u> | <u>\$ 21,006</u> | <u>\$ 824</u> | <u>\$2,560,038</u> | <u>\$2,290,823</u> | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 58 | \$ 267 | |
| - | - | - | - | - | - | - | 31,662 | 32,283 | |
| - | - | - | - | - | - | - | - | 14 | |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 31,720</u> | <u>\$ 32,564</u> | |
| \$ 37,254 | \$265,554 | \$ 98,530 | \$ 298,438 | \$ 17,917 | \$ 21,006 | \$ 824 | \$2,528,318 | \$2,258,259 | |
| 37,254 | 265,554 | 98,530 | 298,438 | 17,917 | 21,006 | 824 | 2,528,318 | 2,258,259 | |
| <u>\$ 37,254</u> | <u>\$265,554</u> | <u>\$ 98,530</u> | <u>\$ 298,438</u> | <u>\$ 17,917</u> | <u>\$ 21,006</u> | <u>\$ 824</u> | <u>\$2,560,038</u> | <u>\$2,290,823</u> | |

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2014

WITH COMPARATIVE TOTALS FOR 2013

| | Road and Bridge | Indigent Health Care | Community Corrections | Juvenile Probation | Law Library | Sheriff Continuing Education | Constables Continuing Education |
|--|--------------------|-------------------------|--------------------------|-----------------------|-----------------|------------------------------------|---------------------------------------|
| REVENUES | | | | | | | |
| General | | | | | | | |
| Ad valorem taxes | \$3,901,337 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental revenue | 200,240 | - | - | - | - | - | - |
| State aid | - | - | - | 141,897 | - | 2,966 | 2,601 |
| County contributions | - | - | - | 75,000 | - | - | - |
| Depository interest | 58,728 | - | - | 3,527 | - | - | - |
| Tobacco settlement | - | 32,160 | - | - | - | - | - |
| Reimbursed services | - | - | - | - | - | - | - |
| Miscellaneous | 166,973 | 575 | 491,513 | 168 | - | - | - |
| Total general revenues | <u>4,327,278</u> | <u>32,735</u> | <u>491,513</u> | <u>220,592</u> | <u>-</u> | <u>2,966</u> | <u>2,601</u> |
| Charges for services | 747,502 | - | 687,594 | 363 | 8,071 | - | - |
| Total revenues | <u>5,074,780</u> | <u>32,735</u> | <u>1,179,107</u> | <u>220,955</u> | <u>8,071</u> | <u>2,966</u> | <u>2,601</u> |
| EXPENDITURES | | | | | | | |
| Administrative and general | - | - | 1,104,983 | 196,457 | 25,383 | 3,024 | 1,097 |
| Capital outlay | 413,136 | - | 48,604 | - | - | - | - |
| Public transportation | 4,418,614 | - | - | - | - | - | - |
| Public health | - | 126,099 | - | - | - | - | - |
| Debt service: | | | | | | | |
| Interest paid | 9,141 | - | - | - | - | - | - |
| Principal retired | 173,822 | - | - | - | - | - | - |
| Total expenditures | <u>5,014,713</u> | <u>126,099</u> | <u>1,153,587</u> | <u>196,457</u> | <u>25,383</u> | <u>3,024</u> | <u>1,097</u> |
| Excess of revenues over (under) expenditures | <u>60,067</u> | <u>(93,364)</u> | <u>25,520</u> | <u>24,498</u> | <u>(17,312)</u> | <u>(58)</u> | <u>1,504</u> |
| Other financing sources (uses) | | | | | | | |
| Capitalized leases | 110,900 | - | - | - | - | - | - |
| Operating transfers in | 7,000 | 100,000 | (103,748) | - | 25,000 | - | - |
| Operating transfers out | (13,500) | - | 103,748 | - | - | - | - |
| Total other financing sources and (uses) | <u>104,400</u> | <u>100,000</u> | <u>-</u> | <u>-</u> | <u>25,000</u> | <u>-</u> | <u>-</u> |
| Excess revenues and other sources over (under) expenditures and other uses | 164,467 | 6,636 | 25,520 | 24,498 | 7,688 | (58) | 1,504 |
| Fund balance, beginning of year | 793,533 | 4,683 | 494,938 | 226,960 | 7,325 | - | 25,882 |
| Fund balance, end of year | <u>\$ 958,000</u> | <u>\$ 11,319</u> | <u>\$ 520,458</u> | <u>\$251,458</u> | <u>\$15,013</u> | <u>\$ (58)</u> | <u>\$ 27,386</u> |

| Court Courthouse Security | Court Reporter Service | County Clerk | | County Clerk Records Archive | Justice Court Technology | Election Services Contract | County and District Court Technology | Totals (Memorandum Only) | |
|---------------------------------|------------------------------|--|--|---------------------------------------|--------------------------------|----------------------------------|--|-----------------------------|--------------------|
| | | Records Management and Preservation | Records Management and Preservation | | | | | 2014 | 2013 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$3,901,337 | \$4,000,440 |
| - | - | - | - | - | - | - | - | 200,240 | 158,131 |
| - | - | - | - | - | - | - | - | 147,464 | 158,898 |
| - | - | - | - | - | - | - | - | 75,000 | 75,000 |
| - | - | 5,470 | 1,885 | 6,708 | - | - | - | 76,318 | 78,532 |
| - | - | - | - | - | - | - | - | 32,160 | 34,779 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 31,656 | 5,261 | 808 | 696,954 | 663,498 |
| - | - | 5,470 | 1,885 | 6,708 | 31,656 | 5,261 | 808 | 5,129,473 | 5,169,278 |
| 43,967 | 2,697 | 36,854 | 21,991 | 48,484 | - | - | - | 1,597,523 | 1,647,462 |
| <u>43,967</u> | <u>2,697</u> | <u>42,324</u> | <u>23,876</u> | <u>55,192</u> | <u>31,656</u> | <u>5,261</u> | <u>808</u> | <u>6,726,996</u> | <u>6,816,740</u> |
| 53,986 | - | 11,013 | 1,980 | 60,600 | 25,025 | 271 | - | 1,483,819 | 1,366,176 |
| - | - | 13,102 | - | - | - | - | - | 474,842 | 572,911 |
| - | - | - | - | - | - | - | - | 4,418,614 | 4,147,550 |
| - | - | - | - | - | - | - | - | 126,099 | 80,543 |
| - | - | - | - | - | - | - | - | 9,141 | 4,691 |
| - | - | - | - | - | - | - | - | 173,822 | 68,647 |
| <u>53,986</u> | <u>-</u> | <u>24,115</u> | <u>1,980</u> | <u>60,600</u> | <u>25,025</u> | <u>271</u> | <u>-</u> | <u>6,686,337</u> | <u>6,240,518</u> |
| (10,019) | 2,697 | 18,209 | 21,896 | (5,408) | 6,631 | 4,990 | 808 | 40,659 | 576,222 |
| - | - | - | - | - | - | - | - | 110,900 | 268,855 |
| - | - | - | - | - | - | - | - | 28,252 | 134,550 |
| - | - | - | - | - | - | - | - | 90,248 | (751,183) |
| - | - | - | - | - | - | - | - | 229,400 | (347,778) |
| (10,019) | 2,697 | 18,209 | 21,896 | (5,408) | 6,631 | 4,990 | 808 | 270,059 | 228,444 |
| 15,238 | 34,557 | 247,345 | 76,634 | 303,846 | 11,286 | 16,016 | 16 | 2,258,259 | 2,029,815 |
| <u>\$ 5,219</u> | <u>\$ 37,254</u> | <u>\$265,554</u> | <u>\$ 98,530</u> | <u>\$298,438</u> | <u>\$ 17,917</u> | <u>\$ 21,006</u> | <u>\$ 824</u> | <u>\$2,528,318</u> | <u>\$2,258,259</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, 2014

WITH COMPARATIVE TOTALS FOR 2013

| | Road and Bridge | | | Indigent Health Care | | |
|--|---------------------|-------------------|----------------------------------|----------------------|------------------|----------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | | | | |
| General | | | | | | |
| Ad valorem taxes | \$ 3,911,855 | \$3,901,337 | \$ (10,518) | \$ - | \$ - | \$ - |
| Intergovernmental revenue | 147,300 | 200,240 | 52,940 | - | - | - |
| State aid | - | - | - | - | - | - |
| County contributions | - | - | - | - | - | - |
| Depository interest | 52,050 | 58,728 | 6,678 | - | - | - |
| Tobacco settlement | - | - | - | 41,000 | 32,160 | (8,840) |
| Reimbursed services | - | - | - | 4,000 | - | (4,000) |
| Miscellaneous | 105,400 | 166,973 | 61,573 | 500 | 575 | 75 |
| Total general revenues | <u>4,216,605</u> | <u>4,327,278</u> | <u>110,673</u> | <u>45,500</u> | <u>32,735</u> | <u>(12,765)</u> |
| Charges for services | 818,090 | 747,502 | (70,588) | - | - | - |
| Total revenues | <u>5,034,695</u> | <u>5,074,780</u> | <u>40,085</u> | <u>45,500</u> | <u>32,735</u> | <u>(12,765)</u> |
| EXPENDITURES | | | | | | |
| Administrative and general | - | - | - | - | - | - |
| Capital outlay | 497,915 | 413,136 | 84,779 | - | - | - |
| Public transportation | 4,805,316 | 4,418,614 | 386,702 | - | - | - |
| Public health | - | - | - | 513,050 | 126,099 | 386,951 |
| Debt service: | | | | | | |
| Interest paid | 8,421 | 9,141 | (720) | - | - | - |
| Principal retired | - | 173,822 | (173,822) | - | - | - |
| Total expenditures | <u>5,311,652</u> | <u>5,014,713</u> | <u>296,939</u> | <u>513,050</u> | <u>126,099</u> | <u>386,951</u> |
| Excess revenues over (under) expenditures | <u>(276,957)</u> | <u>60,067</u> | <u>337,024</u> | <u>(467,550)</u> | <u>(93,364)</u> | <u>374,186</u> |
| Other financing sources (uses) | | | | | | |
| Capitalized leases | - | 110,900 | (110,900) | - | - | - |
| Operating transfers in | - | 7,000 | (7,000) | 100,000 | 100,000 | - |
| Operating transfers out | - | (13,500) | 13,500 | - | - | - |
| Total other financing sources and (uses) | <u>-</u> | <u>104,400</u> | <u>(104,400)</u> | <u>100,000</u> | <u>100,000</u> | <u>-</u> |
| Excess revenues and other sources over (under) expenditures and other uses | <u>\$ (276,957)</u> | <u>\$ 164,467</u> | <u>\$ 441,424</u> | <u>\$(367,550)</u> | <u>6,636</u> | <u>\$ 374,186</u> |
| Fund balance, beginning of year | | 793,533 | | | 4,683 | |
| Fund balance, end of year | | <u>\$ 958,000</u> | | | <u>\$ 11,319</u> | |

| Community Corrections | | | Juvenile Probation | | |
|-----------------------|-------------------|----------------------------------|--------------------|-------------------|----------------------------------|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | 141,897 | 141,897 |
| - | - | - | 75,000 | 75,000 | - |
| - | - | - | - | 3,527 | 3,527 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 491,513 | 491,513 | - | 168 | 168 |
| - | 491,513 | 491,513 | 75,000 | 220,592 | 145,592 |
| - | 687,594 | 687,594 | 1,500 | 363 | (1,137) |
| - | 1,179,107 | 1,179,107 | 76,500 | 220,955 | 144,455 |
| - | 1,104,983 | (1,104,983) | 54,552 | 196,457 | (141,905) |
| - | 48,604 | (48,604) | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 1,153,587 | (1,153,587) | 54,552 | 196,457 | (141,905) |
| - | 25,520 | 25,520 | 21,948 | 24,498 | 2,550 |
| - | - | - | - | - | - |
| - | 103,748 | 103,748 | - | - | - |
| - | (103,748) | (103,748) | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>25,520</u> | <u>\$ 25,520</u> | <u>\$ 21,948</u> | <u>24,498</u> | <u>\$ 2,550</u> |
| | 494,938 | | | 226,960 | |
| | <u>\$ 520,458</u> | | | <u>\$ 251,458</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, 2014

WITH COMPARATIVE TOTALS FOR 2013

| | Law Library | | | Sheriff Continuing Education | | |
|--|-------------|-----------|--|------------------------------|---------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | | | | |
| General | | | | | | |
| Ad valorem taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental revenue | - | - | - | - | - | - |
| State aid | - | - | - | - | 2,966 | 2,966 |
| County contributions | - | - | - | - | - | - |
| Depository interest | - | - | - | - | - | - |
| Tobacco settlement | - | - | - | - | - | - |
| Reimbursed services | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total general revenues | - | - | - | - | 2,966 | 2,966 |
| Charges for services | 8,071 | 8,071 | - | - | - | - |
| Total revenues | 8,071 | 8,071 | - | - | 2,966 | 2,966 |
| EXPENDITURES | | | | | | |
| Administrative and general | 25,383 | 25,383 | - | - | 3,024 | (3,024) |
| Capital outlay | - | - | - | - | - | - |
| Public transportation | - | - | - | - | - | - |
| Public health | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Interest paid | - | - | - | - | - | - |
| Principal retired | - | - | - | - | - | - |
| Total expenditures | 25,383 | 25,383 | - | - | 3,024 | (3,024) |
| Excess revenues over (under) expenditures | (17,312) | (17,312) | - | - | (58) | (58) |
| 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 | \$ 7,688 | 7,688 | \$ - | \$ - | (58) | \$ (58) |
| Fund balance, beginning of year | | 7,325 | | | - | |
| Fund balance, end of year | | \$ 15,013 | | | \$ (58) | |

| Constables Continuing Education | | | Courthouse Security | | |
|---------------------------------|------------------|----------------------------------|---------------------|-----------------|----------------------------------|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | 2,601 | 2,601 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 2,601 | 2,601 | - | - | - |
| - | - | - | 43,000 | 43,967 | 967 |
| - | 2,601 | 2,601 | 43,000 | 43,967 | 967 |
| - | 1,097 | (1,097) | 57,314 | 53,986 | 3,328 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 1,097 | (1,097) | 57,314 | 53,986 | 3,328 |
| - | 1,504 | 1,504 | (14,314) | (10,019) | 4,295 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | 1,504 | <u>\$ 1,504</u> | <u>\$ (14,314)</u> | (10,019) | <u>\$ 4,295</u> |
| | 25,882 | | | 15,238 | |
| | <u>\$ 27,386</u> | | | <u>\$ 5,219</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, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | Court Reporter Service | | | County Clerk 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 | - | - | - | - | 5,470 | 5,470 |
| Tobacco settlement | - | - | - | - | - | - |
| Reimbursed services | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total general revenues | - | - | - | - | 5,470 | 5,470 |
| Charges for services | - | 2,697 | 2,697 | - | 36,854 | 36,854 |
| Total revenues | - | 2,697 | 2,697 | - | 42,324 | 42,324 |
| EXPENDITURES | | | | | | |
| Administrative and general | - | - | - | - | 11,013 | (11,013) |
| Capital outlay | - | - | - | - | 13,102 | (13,102) |
| Public transportation | - | - | - | - | - | - |
| Public health | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Interest paid | - | - | - | - | - | - |
| Principal retired | - | - | - | - | - | - |
| Total expenditures | - | - | - | - | 24,115 | (24,115) |
| Excess revenues over (under) expenditures | - | 2,697 | 2,697 | - | 18,209 | 18,209 |
| 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 | \$ - | 2,697 | \$ 2,697 | \$ - | 18,209 | \$ 18,209 |
| Fund balance, beginning of year | | 34,557 | | | 247,345 | |
| Fund balance, end of year | | \$ 37,254 | | | \$ 265,554 | |

| County Clerk Records Management and Preservation | | | County Clerk Records Archive | | |
|---|------------------|--|---------------------------------|-------------------|--|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 1,885 | 1,885 | 6,500 | 6,708 | 208 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 1,885 | 1,885 | 6,500 | 6,708 | 208 |
| - | 21,991 | 21,991 | 41,250 | 48,484 | 7,234 |
| - | 23,876 | 23,876 | 47,750 | 55,192 | 7,442 |
| - | 1,980 | (1,980) | 60,601 | 60,600 | 1 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 1,980 | (1,980) | 60,601 | 60,600 | 1 |
| - | 21,896 | 21,896 | (12,851) | (5,408) | 7,443 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>21,896</u> | <u>\$ 21,896</u> | <u>(12,851)</u> | <u>(5,408)</u> | <u>\$ 7,443</u> |
| | 76,634 | | | 303,846 | |
| | <u>\$ 98,530</u> | | | <u>\$ 298,438</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, 2014
WITH COMPARATIVE TOTALS FOR 2013*

| | Justice Court Technology | | | Election Services Contract | | |
|--|--------------------------|-----------|--|----------------------------|-----------|--|
| | 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 | - | 31,656 | 31,656 | - | 5,261 | 5,261 |
| Total general revenues | - | 31,656 | 31,656 | - | 5,261 | 5,261 |
| Charges for services | - | - | - | - | - | - |
| Total revenues | - | 31,656 | 31,656 | - | 5,261 | 5,261 |
| EXPENDITURES | | | | | | |
| Administrative and general | - | 25,025 | (25,025) | - | 271 | (271) |
| Capital outlay | - | - | - | - | - | - |
| Public transportation | - | - | - | - | - | - |
| Public health | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Interest paid | - | - | - | - | - | - |
| Principal retired | - | - | - | - | - | - |
| Total expenditures | - | 25,025 | (25,025) | - | 271 | (271) |
| Excess revenues over (under) expenditures | - | 6,631 | 6,631 | - | 4,990 | 4,990 |
| 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 | \$ - | 6,631 | \$ 6,631 | \$ - | 4,990 | \$ 4,990 |
| Fund balance, beginning of year | | 11,286 | | | 16,016 | |
| Fund balance, end of year | | \$ 17,917 | | | \$ 21,006 | |

| County and District Court Technology | | | 2014 | | | |
|--------------------------------------|--------|----------------------------------|--------------|-------------|----------------------------------|--------------|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | 2013 Actual |
| \$ - | \$ - | \$ - | \$ 3,911,855 | \$3,901,337 | \$ (10,518) | \$ 4,000,440 |
| - | - | - | 147,300 | 200,240 | 52,940 | 158,131 |
| - | - | - | - | 147,464 | 147,464 | 158,898 |
| - | - | - | 75,000 | 75,000 | - | 75,000 |
| - | - | - | 58,550 | 76,318 | 17,768 | 78,532 |
| - | - | - | 41,000 | 32,160 | (8,840) | 34,779 |
| - | - | - | 4,000 | - | (4,000) | - |
| - | 808 | 808 | 105,900 | 696,954 | 591,054 | 663,498 |
| - | 808 | 808 | 4,343,605 | 5,129,473 | 785,868 | 5,169,278 |
| - | - | - | 911,911 | 1,597,523 | 685,612 | 1,647,462 |
| - | 808 | 808 | 5,255,516 | 6,726,996 | 1,471,480 | 6,816,740 |
| - | - | - | 197,850 | 1,483,819 | (1,285,969) | 1,366,176 |
| - | - | - | 497,915 | 474,842 | 23,073 | 572,911 |
| - | - | - | 4,805,316 | 4,418,614 | 386,702 | 4,147,550 |
| - | - | - | 513,050 | 126,099 | 386,951 | 80,543 |
| - | - | - | - | - | - | - |
| - | - | - | 8,421 | 9,141 | (720) | 4,691 |
| - | - | - | - | 173,822 | (173,822) | 68,647 |
| - | - | - | 6,022,552 | 6,686,337 | (663,785) | 6,240,518 |
| - | 808 | 808 | (767,036) | 40,659 | 807,695 | 576,222 |
| - | - | - | - | 110,900 | 110,900 | 268,855 |
| - | - | - | 125,000 | 235,748 | 110,748 | 134,550 |
| - | - | - | - | (117,248) | (117,248) | (751,183) |
| - | - | - | 125,000 | 229,400 | 104,400 | (347,778) |
| \$ - | 808 | \$ 808 | \$ (642,036) | 270,059 | \$ 912,095 | 228,444 |
| | 16 | | | 2,258,259 | | 2,029,815 |
| | \$ 824 | | | \$2,528,318 | | \$ 2,258,259 |

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

| | <u>Precinct 1</u> | <u>Precinct 2</u> | <u>Precinct 3</u> | <u>Precinct 4</u> | <u>Totals</u> <u>(Memorandum Only)</u> | |
|---|-------------------|-------------------|-------------------|-------------------|---|-------------------|
| | | | | | <u>2014</u> | <u>2013</u> |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 124,216 | \$ 173,854 | \$ 569,099 | \$ 122,493 | \$ 989,662 | \$ 816,379 |
| Due from other funds | - | - | - | - | - | 9,437 |
| Total assets | <u>\$ 124,216</u> | <u>\$ 173,854</u> | <u>\$ 569,099</u> | <u>\$ 122,493</u> | <u>\$ 989,662</u> | <u>\$ 825,816</u> |
| LIABILITIES | | | | | | |
| Overdrafts | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accounts payable | <u>8,139</u> | <u>21,635</u> | <u>1,888</u> | <u>-</u> | <u>31,662</u> | <u>32,283</u> |
| Total liabilities | 8,139 | 21,635 | 1,888 | - | 31,662 | 32,283 |
| FUND BALANCE | | | | | | |
| Fund balance - restricted | <u>116,077</u> | <u>152,219</u> | <u>567,211</u> | <u>122,493</u> | <u>958,000</u> | <u>793,533</u> |
| Total liabilities and fund balance | <u>\$ 124,216</u> | <u>\$ 173,854</u> | <u>\$ 569,099</u> | <u>\$ 122,493</u> | <u>\$ 989,662</u> | <u>\$ 825,816</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, 2014**WITH COMPARATIVE TOTALS FOR 2013*

| | 2014 | | | |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| | Precinct 1 Actual | Precinct 2 Actual | Precinct 3 Actual | Precinct 4 Actual |
| REVENUES | | | | |
| General | | | | |
| Ad valorem taxes | \$ 800,164 | \$ 1,053,751 | \$ 1,164,940 | \$ 882,482 |
| Intergovernmental revenue | | | | |
| Reimbursed CAPCOG | 1,939 | 2,554 | 2,823 | 2,139 |
| State shared taxes | 7,185 | 9,462 | 10,461 | 7,924 |
| Gross weight fees | 31,945 | 42,069 | 46,508 | 35,231 |
| Total intergovernmental revenue | 41,069 | 54,085 | 59,792 | 45,294 |
| Depository interest | 11,499 | 14,935 | 21,195 | 11,099 |
| Miscellaneous | | | | |
| Sale of equipment and scrap | 10,010 | 23,642 | 622 | 400 |
| Rent | - | - | 900 | - |
| Miscellaneous | 7,883 | 2,358 | 93,996 | 27,162 |
| Total miscellaneous | 17,893 | 26,000 | 95,518 | 27,562 |
| Total general revenue | 870,625 | 1,148,771 | 1,341,445 | 966,437 |
| Charges for services | | | | |
| Auto weight fees | 77,794 | 102,449 | 113,259 | 85,798 |
| Vehicle registration fees | 56,777 | 74,771 | 82,660 | 62,618 |
| Garbage disposal fees | - | 43,440 | 11,872 | 36,064 |
| Total charges for services | 134,571 | 220,660 | 207,791 | 184,480 |
| Total revenues | 1,005,196 | 1,369,431 | 1,549,236 | 1,150,917 |
| EXPENDITURES | | | | |
| Public transportation | | | | |
| Administrative | | | | |
| Utilities | 2,184 | 3,197 | 7,183 | 1,439 |
| Telephone | 1,906 | 1,722 | 2,171 | 3,044 |
| Building repairs and replacement | 919 | - | 4,353 | 128 |
| Total administrative | 5,009 | 4,919 | 13,707 | 4,611 |

| <u>Total All Precincts Actual</u> | <u>Total All Precincts Budget</u> | <u>Variance Favorable (Unfavorable)</u> | <u>2013 Actual</u> |
|---|---|---|------------------------|
| \$ 3,901,337 | \$ 3,911,855 | \$ (10,518) | \$ 4,000,440 |
| 9,455 | 29,700 | (20,245) | 9,526 |
| 35,032 | 36,200 | (1,168) | 36,176 |
| 155,753 | 81,400 | 74,353 | 112,429 |
| <u>200,240</u> | <u>147,300</u> | <u>52,940</u> | <u>158,131</u> |
| 58,728 | 52,050 | 6,678 | 62,459 |
| 34,674 | 47,500 | (12,826) | 63,446 |
| 900 | 900 | - | 900 |
| 131,399 | 57,000 | 74,399 | 116,449 |
| <u>166,973</u> | <u>105,400</u> | <u>61,573</u> | <u>180,795</u> |
| <u>4,327,278</u> | <u>4,216,605</u> | <u>110,673</u> | <u>4,401,825</u> |
| 379,300 | 431,454 | (52,154) | 406,747 |
| 276,826 | 292,636 | (15,810) | 269,328 |
| 91,376 | 94,000 | (2,624) | 89,061 |
| <u>747,502</u> | <u>818,090</u> | <u>(70,588)</u> | <u>765,136</u> |
| <u>5,074,780</u> | <u>5,034,695</u> | <u>40,085</u> | <u>5,166,961</u> |
| 14,003 | 15,000 | 997 | 11,313 |
| 8,843 | 9,850 | 1,007 | 8,093 |
| 5,400 | 16,500 | 11,100 | 5,083 |
| <u>28,246</u> | <u>41,350</u> | <u>13,104</u> | <u>24,489</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, 2014

WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | | |
|------------------------------------|----------------|------------------|------------------|------------------|
| | Precinct 1 | Precinct 2 | Precinct 3 | Precinct 4 |
| | Actual | Actual | Actual | Actual |
| EXPENDITURES | | | | |
| Public transportation | | | | |
| Roadways | | | | |
| Wages | \$ 237,530 | \$ 329,600 | \$ 373,487 | \$ 262,528 |
| Social security | 17,337 | 24,460 | 26,770 | 19,480 |
| Hospitalization and life insurance | 54,966 | 67,724 | 88,587 | 53,135 |
| Retirement | 25,036 | 34,740 | 39,366 | 27,670 |
| Worker's Compensation | 8,927 | 13,610 | 14,589 | 11,577 |
| Unemployment tax | 166 | 231 | 262 | 184 |
| Equipment hired | 845 | 10,331 | - | - |
| Gasoline and oil | 83,866 | 129,406 | 123,679 | 83,014 |
| Gravel and paving material | 299,881 | 495,983 | 438,737 | 490,809 |
| Hardware and supplies | 5,027 | 9,965 | 10,829 | 10,260 |
| Herbicides and fencing | - | 11,212 | 769 | 341 |
| Equipment repairs and replacements | 45,081 | 57,662 | 41,445 | 30,772 |
| Signs | 3,267 | 4,154 | 3,337 | 1,709 |
| Tires, tubes and batteries | 16,292 | 14,418 | 24,071 | 10,785 |
| Bridge material | 29,821 | 11,294 | 33,140 | 3,767 |
| Risk insurance | 3,585 | 4,444 | 5,108 | 3,785 |
| Miscellaneous | 573 | 609 | 2,159 | 1,808 |
| Total roadways | <u>832,200</u> | <u>1,219,843</u> | <u>1,226,335</u> | <u>1,011,624</u> |
| Other | | | | |
| Garbage disposal | 2,827 | 41,906 | 19,191 | 36,442 |
| Donations | - | - | - | - |
| Total other | <u>2,827</u> | <u>41,906</u> | <u>19,191</u> | <u>36,442</u> |
| Total public transportation | <u>840,036</u> | <u>1,266,668</u> | <u>1,259,233</u> | <u>1,052,677</u> |
| Capital outlay | | | | |
| Trucks and trailers | 20,429 | 98,960 | 6,260 | 24,442 |
| Buildings and improvements | - | - | - | - |
| Heavy equipment | 120,600 | 18,539 | 123,906 | - |
| Small tools and equipment | - | - | - | - |
| Total capital outlay | <u>141,029</u> | <u>117,499</u> | <u>130,166</u> | <u>24,442</u> |

| <u>Total All Precincts Actual</u> | <u>Total All Precincts Budget</u> | <u>Variance Favorable (Unfavorable)</u> | <u>2013 Actual</u> |
|---|---|---|------------------------|
| \$ 1,203,145 | \$ 1,319,300 | \$ 116,155 | \$ 1,117,675 |
| 88,047 | 100,926 | 12,879 | 81,229 |
| 264,412 | 258,984 | (5,428) | 228,241 |
| 126,812 | 139,055 | 12,243 | 112,550 |
| 48,703 | 44,261 | (4,442) | 38,384 |
| 843 | 954 | 111 | 1,006 |
| 11,176 | 37,000 | 25,824 | 21,607 |
| 419,965 | 500,000 | 80,035 | 479,863 |
| 1,725,410 | 1,674,236 | (51,174) | 1,448,265 |
| 36,081 | 32,000 | (4,081) | 34,254 |
| 12,322 | 11,250 | (1,072) | 6,463 |
| 174,960 | 210,000 | 35,040 | 237,619 |
| 12,467 | 20,500 | 8,033 | 14,991 |
| 65,566 | 87,500 | 21,934 | 75,920 |
| 78,022 | 195,000 | 116,978 | 71,935 |
| 16,922 | 26,500 | 9,578 | 17,779 |
| 5,149 | 11,000 | 5,851 | 33,623 |
| <u>4,290,002</u> | <u>4,668,466</u> | <u>378,464</u> | <u>4,021,404</u> |
| 100,366 | 85,500 | (14,866) | 98,657 |
| - | 10,000 | 10,000 | 3,000 |
| <u>100,366</u> | <u>95,500</u> | <u>(4,866)</u> | <u>101,657</u> |
| <u>4,418,614</u> | <u>4,805,316</u> | <u>386,702</u> | <u>4,147,550</u> |
| 150,091 | 171,842 | 21,751 | 122,727 |
| - | 4,000 | 4,000 | - |
| 263,045 | 306,573 | 43,528 | 450,184 |
| - | 15,500 | 15,500 | - |
| <u>413,136</u> | <u>497,915</u> | <u>84,779</u> | <u>572,911</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, 2014

WITH COMPARATIVE TOTALS FOR 2013

| | 2014 | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| | Precinct 1 | Precinct 2 | Precinct 3 | Precinct 4 |
| | Actual | Actual | Actual | Actual |
| Debt service | | | | |
| Interest and fees paid | \$ 1,158 | \$ 1,525 | \$ 2,407 | \$ 4,051 |
| Principal retired | 18,000 | 23,705 | 49,726 | 82,391 |
| Total debt service | <u>19,158</u> | <u>25,230</u> | <u>52,133</u> | <u>86,442</u> |
| Total expenditures | <u>1,000,223</u> | <u>1,409,397</u> | <u>1,441,532</u> | <u>1,163,561</u> |
| Excess revenues over (under) expenditures | <u>4,973</u> | <u>(39,966)</u> | <u>107,704</u> | <u>(12,644)</u> |
| Other financing sources (uses) | | | | |
| Capitalized leases | - | - | 110,900 | - |
| Transfer from other funds | 7,000 | - | - | - |
| Transfer to other funds | - | - | (7,000) | (6,500) |
| Total other financing sources (uses) | <u>7,000</u> | <u>-</u> | <u>103,900</u> | <u>(6,500)</u> |
| Excess of revenues and other sources over (under) expenditures and other uses | 11,973 | (39,966) | 211,604 | (19,144) |
| Fund balance, beginning of year | <u>104,104</u> | <u>192,185</u> | <u>355,607</u> | <u>141,637</u> |
| Fund balance, end of year | <u>\$ 116,077</u> | <u>\$ 152,219</u> | <u>\$ 567,211</u> | <u>\$ 122,493</u> |

| <u>Total All Precincts Actual</u> | <u>Total All Precincts Budget</u> | <u>Variance Favorable (Unfavorable)</u> | <u>2013 Actual</u> |
|---|---|---|------------------------|
| \$ 9,141 | \$ 8,421 | \$ (720) | \$ 4,506 |
| 173,822 | - | (173,822) | 60,806 |
| <u>182,963</u> | <u>8,421</u> | <u>(174,542)</u> | <u>65,312</u> |
| <u>5,014,713</u> | <u>5,311,652</u> | <u>296,939</u> | <u>4,785,773</u> |
| <u>60,067</u> | <u>(276,957)</u> | <u>337,024</u> | <u>381,188</u> |
| 110,900 | - | 110,900 | 268,855 |
| 7,000 | - | 7,000 | - |
| <u>(13,500)</u> | <u>-</u> | <u>(13,500)</u> | <u>(865,000)</u> |
| <u>104,400</u> | <u>-</u> | <u>104,400</u> | <u>(596,145)</u> |
| 164,467 | <u>\$ (276,957)</u> | <u>\$ 441,424</u> | (214,957) |
| <u>793,533</u> | | | <u>1,008,490</u> |
| <u>\$ 958,000</u> | | | <u>\$ 793,533</u> |

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

| | <u>Supervision</u> | <u>Specialized Caseload Program</u> | <u>Substance Abuse Caseload Program</u> | <u>Dedicated Salary</u> | <u>Totals (Memorandum Only)</u> | |
|---|--------------------|---|---|-----------------------------|-------------------------------------|-------------------|
| | | | | | <u>2014</u> | <u>2013</u> |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 406,278 | \$ 58,773 | \$ 55,407 | \$ - | \$ 520,458 | \$ 494,938 |
| Due from other funds | - | - | - | - | - | - |
| Total assets | \$ 406,278 | \$ 58,773 | \$ 55,407 | \$ - | \$ 520,458 | \$ 494,938 |
| LIABILITIES | | | | | | |
| Due to other funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total liabilities | - | - | - | - | - | - |
| FUND BALANCE | | | | | | |
| Fund balance - restricted | 406,278 | 58,773 | 55,407 | - | \$ 520,458 | 494,938 |
| Total fund balance | 406,278 | 58,773 | 55,407 | - | 520,458 | 494,938 |
| Total liabilities and fund balance | \$ 406,278 | \$ 58,773 | \$ 55,407 | \$ - | \$ 520,458 | \$ 494,938 |

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, 2014

WITH COMPARATIVE TOTALS FOR 2013

| | Supervision | | | Specialized Caseload Program | | |
|---|-------------|------------|--|------------------------------|-----------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | | | | |
| General | | | | | | |
| State aid | \$ - | \$ 264,388 | \$ 264,388 | \$ - | \$ 57,969 | \$ 57,969 |
| Miscellaneous | - | 18,264 | 18,264 | - | - | - |
| Total general revenue | - | 282,652 | 282,652 | - | 57,969 | 57,969 |
| Charges for services | - | 687,594 | 687,594 | - | - | - |
| Total revenues | - | 970,246 | 970,246 | - | 57,969 | 57,969 |
| EXPENDITURES | | | | | | |
| Administrative and general | | | | | | |
| Assistants | - | 269,183 | (269,183) | - | - | - |
| Probation officers | - | 276,117 | (276,117) | - | 103,859 | (103,859) |
| Social security | - | 38,929 | (38,929) | - | 7,492 | (7,492) |
| Retirement | - | 57,475 | (57,475) | - | 10,947 | (10,947) |
| Unemployment | - | 382 | (382) | - | 73 | (73) |
| Gasoline, oil, etc. | - | 4,901 | (4,901) | - | - | - |
| Hardware and supplies | - | 33,814 | (33,814) | - | - | - |
| Tires, tubes and batteries | - | 5,063 | (5,063) | - | - | - |
| Professional services | - | 43,734 | (43,734) | - | - | - |
| Travel and training | - | 7,633 | (7,633) | - | - | - |
| Meals and lodging | - | 8,911 | (8,911) | - | - | - |
| Telephone/communications | - | 5,385 | (5,385) | - | - | - |
| Miscellaneous | - | 33,910 | (33,910) | - | - | - |
| Non residential services | - | 5,936 | (5,936) | - | - | - |
| Total administrative and general | - | 791,373 | (791,373) | - | 122,371 | (122,371) |
| Capital outlay | | | | | | |
| Furniture and equipment | - | 48,604 | (48,604) | - | - | - |
| Total capital outlay | - | 48,604 | (48,604) | - | - | - |
| Total expenditures | - | 839,977 | (839,977) | - | 122,371 | (122,371) |
| Excess revenues over (under) expenditures | - | 130,269 | 130,269 | - | (64,402) | (64,402) |
| Other financing sources (uses) | | | | | | |
| Transfer to other funds | - | (103,748) | 103,748 | - | - | - |
| Transfer from other funds | - | - | - | - | 66,030 | (66,030) |
| Total other financing sources (uses) | - | (103,748) | 103,748 | - | 66,030 | (66,030) |
| Excess of revenues and other sources over (under) expenditures and other uses | \$ - | 26,521 | \$ 26,521 | \$ - | 1,628 | \$ 1,628 |
| Fund balance, beginning of year | | 379,757 | | | 57,145 | |
| Fund balance, end of year | | \$ 406,278 | | | \$ 58,773 | |

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, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | Substance Abuse Caseload Program | | | Dedicated Salary | | |
|---|----------------------------------|-----------|--|------------------|-----------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | | | | |
| General | | | | | | |
| State aid | \$ - | \$138,816 | \$ 138,816 | \$ - | \$ 12,076 | \$ 12,076 |
| Miscellaneous | - | - | - | - | - | - |
| Total general revenue | - | 138,816 | 138,816 | - | 12,076 | 12,076 |
| Charges for services | - | - | - | - | - | - |
| Total revenues | - | 138,816 | 138,816 | - | 12,076 | 12,076 |
| EXPENDITURES | | | | | | |
| Administrative and general | | | | | | |
| Assistants | - | - | - | - | - | - |
| Probation officers | - | 148,327 | (148,327) | - | 13,654 | (13,654) |
| Social security | - | 11,105 | (11,105) | - | 968 | (968) |
| Retirement | - | 15,633 | (15,633) | - | 1,439 | (1,439) |
| Unemployment | - | 104 | (104) | - | 9 | (9) |
| 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 | - | 175,169 | (175,169) | - | 16,070 | (16,070) |
| Capital outlay | | | | | | |
| Furniture and equipment | - | - | - | - | - | - |
| Total capital outlay | - | - | - | - | - | - |
| Total expenditures | - | 175,169 | (175,169) | - | 16,070 | (16,070) |
| Excess revenues over (under) expenditures | - | (36,353) | (36,353) | - | (3,994) | (3,994) |
| Other financing sources (uses) | | | | | | |
| Transfer to other funds | - | - | - | - | - | - |
| Transfer from other funds | - | 37,797 | (37,797) | - | (79) | 79 |
| Total other financing sources (use) | - | 37,797 | (37,797) | - | (79) | 79 |
| Excess of revenues and other sources over (under) expenditures and other uses | \$ - | 1,444 | \$ 1,444 | \$ - | (4,073) | \$ (4,073) |
| Fund balance, beginning of year | | 53,963 | | | 4,073 | |
| Fund balance, end of year | | \$ 55,407 | | | \$ - | |

| 2014 | | | |
|--------|------------|--|------------|
| Budget | Actual | Variance Favorable (Unfavorable) | 2013 |
| \$ - | \$ 473,249 | \$ 473,249 | \$ 429,659 |
| - | 18,264 | 18,264 | 19,428 |
| - | 491,513 | 491,513 | 449,087 |
| - | 687,594 | 687,594 | 734,017 |
| - | 1,179,107 | 1,040,291 | 1,183,104 |
| - | 269,183 | (269,183) | 271,303 |
| - | 541,957 | (541,957) | 525,570 |
| - | 58,494 | (58,494) | 57,210 |
| - | 85,494 | (85,494) | 80,227 |
| - | 568 | (568) | 716 |
| - | 4,901 | (4,901) | 4,917 |
| - | 33,814 | (33,814) | 18,682 |
| - | 5,063 | (5,063) | 1,595 |
| - | 43,734 | (43,734) | 44,303 |
| - | 7,633 | (7,633) | 4,791 |
| - | 8,911 | (8,911) | 5,718 |
| - | 5,385 | (5,385) | 5,092 |
| - | 33,910 | (33,910) | 978 |
| - | 5,936 | (5,936) | 8,978 |
| - | 1,104,983 | (929,814) | 1,030,080 |
| - | 48,604 | (48,604) | 3,461 |
| - | 48,604 | (48,604) | 3,461 |
| - | 1,153,587 | (978,418) | 1,033,541 |
| - | 25,520 | 61,873 | 149,563 |
| - | (103,748) | 103,748 | (90,450) |
| - | 103,748 | (103,748) | 263,817 |
| - | - | - | 173,367 |
| \$ - | 25,520 | \$ 61,873 | 322,930 |
| | 494,938 | | 172,008 |
| | \$ 520,458 | | \$ 494,938 |

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

| | <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>\$ 41,119</u> | <u>\$ 21,887</u> | <u>\$ 3,644</u> | <u>\$162,662</u> | <u>\$ 53</u> |
| Total assets | <u><u>\$ 41,119</u></u> | <u><u>\$ 21,887</u></u> | <u><u>\$ 3,644</u></u> | <u><u>\$162,662</u></u> | <u><u>\$ 53</u></u> |
| LIABILITIES | | | | | |
| Overdrafts | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND EQUITY | | | | | |
| Fund balance - restricted | <u>41,119</u> | <u>21,887</u> | <u>3,644</u> | <u>162,662</u> | <u>53</u> |
| Total fund equity | <u>41,119</u> | <u>21,887</u> | <u>3,644</u> | <u>162,662</u> | <u>53</u> |
| Total liabilities and fund equity | <u><u>\$ 41,119</u></u> | <u><u>\$ 21,887</u></u> | <u><u>\$ 3,644</u></u> | <u><u>\$162,662</u></u> | <u><u>\$ 53</u></u> |

| <u>Salary Adjustment</u> | <u>Diversionary Placement</u> | <u>Commitment Reduction Program</u> | <u>Mental Health Services</u> | <u>Totals (Memorandum Only)</u> | |
|------------------------------|-----------------------------------|---|---------------------------------------|-------------------------------------|-------------------------|
| | | | | <u>2014</u> | <u>2013</u> |
| <u>\$ -</u> | <u>\$ 16,673</u> | <u>\$ 5,420</u> | <u>\$ -</u> | <u>\$251,458</u> | <u>\$227,237</u> |
| <u><u>\$ -</u></u> | <u><u>\$ 16,673</u></u> | <u><u>\$ 5,420</u></u> | <u><u>\$ -</u></u> | <u><u>\$251,458</u></u> | <u><u>\$227,237</u></u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 267</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>10</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>277</u> |
| <u>-</u> | <u>16,673</u> | <u>5,420</u> | <u>-</u> | <u>251,458</u> | <u>226,960</u> |
| <u>-</u> | <u>16,673</u> | <u>5,420</u> | <u>-</u> | <u>251,458</u> | <u>226,960</u> |
| <u><u>\$ -</u></u> | <u><u>\$ 16,673</u></u> | <u><u>\$ 5,420</u></u> | <u><u>\$ -</u></u> | <u><u>\$251,458</u></u> | <u><u>\$227,237</u></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, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | Local Match Fund | | | State Aid Fund | | |
|---|------------------|------------------|--|----------------|------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | | | | |
| General | | | | | | |
| State aid | \$ - | \$ - | \$ - | \$ - | \$ 132,499 | \$ 132,499 |
| County contributions | 75,000 | 75,000 | - | - | - | - |
| Depository interest | - | - | - | - | - | - |
| Miscellaneous | - | 168 | 168 | - | - | - |
| Total general revenue | <u>75,000</u> | <u>75,168</u> | <u>168</u> | <u>-</u> | <u>132,499</u> | <u>132,499</u> |
| Charges for services | | | | | | |
| Probation fees | 1,500 | 363 | (1,137) | - | - | - |
| Total charges for services | <u>1,500</u> | <u>363</u> | <u>(1,137)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues | <u>76,500</u> | <u>75,531</u> | <u>(969)</u> | <u>-</u> | <u>132,499</u> | <u>132,499</u> |
| EXPENDITURES | | | | | | |
| Administrative and general | | | | | | |
| Probation officers | - | - | - | - | 109,835 | (109,835) |
| Social security | 8,000 | 8,033 | (33) | - | - | - |
| Health and life insurance | 18,411 | 18,428 | (17) | - | - | - |
| Retirement | 12,046 | 11,577 | 469 | - | - | - |
| Worker's Compensation | 156 | 201 | (45) | - | - | - |
| Unemployment | 99 | 77 | 22 | - | - | - |
| Operating expenses | 15,085 | 15,085 | - | - | 1,593 | (1,593) |
| Travel | - | 116 | (116) | - | 2,854 | (2,854) |
| Residential services | 755 | 755 | - | - | 10,945 | (10,945) |
| Non-residentail services | - | 48 | (48) | - | 245 | (245) |
| Miscellaneous | - | - | - | - | 159 | (159) |
| Total administrative and general | <u>54,552</u> | <u>54,320</u> | <u>232</u> | <u>-</u> | <u>125,631</u> | <u>(125,631)</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>54,552</u> | <u>54,320</u> | <u>232</u> | <u>-</u> | <u>125,631</u> | <u>(125,631)</u> |
| Excess revenues over (under) expenditures | <u>21,948</u> | <u>21,211</u> | <u>(737)</u> | <u>-</u> | <u>6,868</u> | <u>6,868</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>21,948</u> | <u>21,211</u> | <u>\$ (737)</u> | <u>\$ -</u> | <u>6,868</u> | <u>\$ 6,868</u> |
| Fund balance, beginning of year | | 19,908 | | | 15,019 | |
| Fund balance, end of year | | <u>\$ 41,119</u> | | | <u>\$ 21,887</u> | |

| Community Corrections Program | | | Foster Care Reimbursement | | |
|-------------------------------|-----------------|----------------------------------|---------------------------|-------------------|----------------------------------|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | 3,527 | 3,527 |
| - | - | - | - | - | - |
| - | - | - | - | 3,527 | 3,527 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 3,527 | 3,527 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 3,527 | 3,527 |
| - | (2,676) | (2,676) | - | - | - |
| - | - | - | - | - | - |
| - | (2,676) | (2,676) | - | - | - |
| <u>\$ -</u> | (2,676) | <u>\$ (2,676)</u> | <u>\$ -</u> | 3,527 | <u>\$ 3,527</u> |
| | 6,320 | | | 159,135 | |
| | <u>\$ 3,644</u> | | | <u>\$ 162,662</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, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | 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 | - | - | - | - | 267 | 267 |
| Total other financing sources (uses) | - | - | - | - | 267 | 267 |
| Excess of revenues and other sources over (under) expenditures and other uses | \$ - | - | \$ - | \$ - | 267 | \$ 267 |
| Fund balance, beginning of year | | 53 | | | (267) | |
| Fund balance, end of year | | \$ 53 | | | \$ - | |

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, 2014
WITH COMPARATIVE TOTALS FOR 2013

| | Mental Health Services | | | 2014 | | | 2013 |
|---|------------------------|----------|----------------------------------|-----------|------------|----------------------------------|------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | |
| REVENUES | | | | | | | |
| General | | | | | | | |
| State aid | \$ - | \$ 9,398 | \$ 9,398 | \$ - | \$ 141,897 | \$ 132,499 | \$ 158,898 |
| County contributions | - | - | - | 75,000 | 75,000 | - | 75,000 |
| Depository interest | - | - | - | - | 3,527 | 3,527 | 3,450 |
| Miscellaneous | - | - | - | - | 168 | 168 | 300 |
| Total general revenue | - | 9,398 | 9,398 | 75,000 | 220,592 | 136,194 | 237,648 |
| Charges for services | | | | | | | |
| Probation fees | - | - | - | 1,500 | 363 | (1,137) | 625 |
| Total charges for services | - | - | - | 1,500 | 363 | (1,137) | 625 |
| Total revenues | - | 9,398 | 9,398 | 76,500 | 220,955 | 135,057 | 238,273 |
| EXPENDITURES | | | | | | | |
| Administrative and general | | | | | | | |
| Probation officers | - | - | - | - | 109,835 | (109,835) | 107,508 |
| Social security | - | - | - | 8,000 | 8,033 | (33) | 7,855 |
| Health and life insurance | - | - | - | 18,411 | 18,428 | (17) | 15,681 |
| Retirement | - | - | - | 12,046 | 11,577 | 469 | 10,826 |
| Worker's Compensation | - | - | - | 156 | 201 | (45) | 116 |
| Unemployment | - | - | - | 99 | 77 | 22 | 97 |
| Operating expenses | - | - | - | 15,085 | 16,678 | (1,593) | 11,197 |
| Travel | - | - | - | - | 2,970 | (2,970) | 3,174 |
| Residential services | - | 7,109 | (7,109) | 755 | 18,809 | (18,054) | 50,176 |
| Non-residentail services | - | 9,397 | (9,397) | - | 9,690 | (9,690) | 5,797 |
| Miscellaneous | - | - | - | - | 159 | (159) | - |
| Total administrative and general | - | 16,506 | (16,506) | 54,552 | 196,457 | (141,905) | 212,427 |
| Capital outlay | | | | | | | |
| Buildings and improvements | - | - | - | - | - | - | - |
| Furniture and equipment | - | - | - | - | - | - | - |
| Total capital outlay | - | - | - | - | - | - | - |
| Total expenditures | - | 16,506 | (16,506) | 54,552 | 196,457 | (141,905) | 212,427 |
| Excess revenues over (under) expenditures | - | (7,108) | (7,108) | 21,948 | 24,498 | 2,550 | 25,846 |
| Other financing sources (uses) | | | | | | | |
| Transfer to other funds | - | - | - | - | (2,676) | (2,676) | - |
| Transfer from other funds | - | 2,409 | 2,409 | - | 2,676 | 2,676 | - |
| Total other financing sources (uses) | - | 2,409 | 2,409 | - | - | - | - |
| Excess of revenues and other sources over (under) expenditures and other uses | \$ - | (4,699) | \$ (4,699) | \$ 21,948 | 24,498 | \$ 2,550 | 25,846 |
| Fund balance, beginning of year | | 4,699 | | | 226,960 | | 201,114 |
| Fund balance, end of year | | \$ - | | | \$ 251,458 | | \$ 226,960 |

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

| | Health and Life Insurance | Totals (Memorandum Only) | |
|--------------------------------|------------------------------|-----------------------------|-------------------|
| | <u>2014</u> | <u>2014</u> | <u>2013</u> |
| ASSETS | | | |
| Cash and cash equivalents | \$ 475,110 | \$ 475,110 | \$ 359,974 |
| Total assets | <u>\$ 475,110</u> | <u>\$ 475,110</u> | <u>\$ 359,974</u> |
| FUND EQUITY | | | |
| Contributed capital | \$ - | \$ - | \$ - |
| Retained earnings - unreserved | 475,110 | 475,110 | 359,974 |
| Total fund equity | <u>\$ 475,110</u> | <u>\$ 475,110</u> | <u>\$ 359,974</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, 2014
WITH COMPARATIVE TOTALS FOR 2013*

| | Health and Life Self Insurance Fund | | |
|--|-------------------------------------|-------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | |
| Interest income | \$ 3,000 | \$ 3,378 | \$ 378 |
| Premiums | 983,043 | 983,044 | 1 |
| Employee HRA account contributions | 237,998 | 237,998 | - |
| Reimbursed claims | 702,729 | 702,729 | - |
| Miscellaneous | 2,000 | - | (2,000) |
| Total revenues | <u>1,928,770</u> | <u>1,927,149</u> | <u>(1,999)</u> |
| EXPENSES | | | |
| Claims | 1,745,014 | 1,744,794 | 220 |
| Employee HRA account claims | 40,000 | 96,340 | (56,340) |
| Administration fee | 502,000 | 440,981 | 61,019 |
| Miscellaneous | - | 5,019 | (5,019) |
| Refunds | - | (121) | 121 |
| Total expenses | <u>2,287,014</u> | <u>2,287,013</u> | <u>1</u> |
| Excess (deficit) of revenues over expenses | (358,244) | (359,864) | (1,620) |
| Other financing sources (uses) | | | |
| Transfers from (to) other funds | <u>175,000</u> | <u>475,000</u> | <u>300,000</u> |
| Excess revenues and other sources over (under) expenses and other uses | <u>\$ (183,244)</u> | 115,136 | <u>\$ 298,380</u> |
| Retained earnings, beginning of year | | <u>359,974</u> | |
| Retained earnings, end of year | | <u>\$ 475,110</u> | |

| 2014 | | | |
|---------------------|-------------------|--|-------------------|
| Budget | Actual | Variance Favorable (Unfavorable) | 2013 Actual |
| \$ 3,000 | \$ 3,378 | \$ 378 | 2,569 |
| 983,043 | 983,044 | 1 | 1,527,114 |
| 237,998 | 237,998 | - | 206,945 |
| 702,729 | 702,729 | - | 659,483 |
| 2,000 | - | (2,000) | 6 |
| <u>1,928,770</u> | <u>1,927,149</u> | <u>(1,999)</u> | <u>2,396,117</u> |
| 1,745,014 | 1,744,794 | 220 | 2,513,884 |
| 40,000 | 96,340 | (56,340) | 95,548 |
| 502,000 | 440,981 | 61,019 | 628,345 |
| - | 5,019 | (5,019) | 13,239 |
| - | (121) | 121 | 2 |
| <u>2,287,014</u> | <u>2,287,013</u> | <u>1</u> | <u>3,251,018</u> |
| (358,244) | (359,864) | (1,620) | (854,901) |
| <u>175,000</u> | <u>475,000</u> | <u>300,000</u> | <u>950,000</u> |
| <u>\$ (183,244)</u> | 115,136 | <u>\$ 298,380</u> | 95,099 |
| | <u>359,974</u> | | <u>264,875</u> |
| | <u>\$ 475,110</u> | | <u>\$ 359,974</u> |

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Health and Life Self Insurance | Totals (Memorandum Only) | |
|--|-----------------------------------|-----------------------------|-------------------|
| | | 2014 | 2013 |
| <i>CASH FLOWS FROM OPERATING ACTIVITIES:</i> | | | |
| Net income (loss) | \$ (359,864) | \$ (359,864) | \$ (854,901) |
| Net cash provided by operating activities | <u>(359,864)</u> | <u>(359,864)</u> | <u>(854,901)</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 | 475,000 | 475,000 | 950,000 |
| Net cash provided by capital and related financing activities | <u>475,000</u> | <u>475,000</u> | <u>950,000</u> |
| <i>NET INCREASE IN CASH</i> | 115,136 | 115,136 | 95,099 |
| Cash and cash equivalents, beginning of year | <u>359,974</u> | <u>359,974</u> | <u>264,875</u> |
| Cash and cash equivalents, end of year | <u>\$ 475,110</u> | <u>\$ 475,110</u> | <u>\$ 359,974</u> |

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

| | Expendable Trust Funds | Agency Funds | Totals (Memorandum Only) | |
|---|------------------------------|--------------------|-----------------------------|---------------------|
| | | | 2014 | 2013 |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 366,885 | \$6,517,133 | \$6,884,018 | \$ 5,854,557 |
| Due from other funds | - | - | - | - |
| Total assets | \$ 366,885 | \$6,517,133 | \$6,884,018 | \$ 5,854,557 |
| LIABILITIES | | | | |
| Overdrafts | \$ - | \$ - | \$ - | \$ 2,212 |
| Taxes collected in advance | - | 2,890,306 | 2,890,306 | 3,664,621 |
| Due to other funds | - | 138 | 138 | 99 |
| Due to other entities | - | 3,626,689 | 3,626,689 | 1,900,226 |
| Total liabilities | - | 6,517,133 | 6,517,133 | 5,567,158 |
| FUND BALANCE | | | | |
| Fund balance - unreserved | 366,885 | - | 366,885 | 287,399 |
| Total fund balance | 366,885 | - | 366,885 | 287,399 |
| Total liabilities and fund balance | \$ 366,885 | \$6,517,133 | \$6,884,018 | \$ 5,854,557 |

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, 2014
WITH COMPARATIVE TOTALS FOR 2013*

| | Expendable | Agency Funds | Totals | |
|--|-------------------|-----------------|-------------------|-------------------|
| | Trust Funds | | (Memorandum Only) | |
| | | | 2014 | 2013 |
| REVENUES | | | | |
| Contributions | \$ 57,000 | \$ - | \$ 57,000 | \$ 57,000 |
| Depository interest | 483 | - | 483 | 526 |
| Miscellaneous | 834,834 | - | 834,834 | 682,304 |
| Total revenues | <u>892,317</u> | <u>-</u> | <u>892,317</u> | <u>739,830</u> |
| EXPENDITURES | | | | |
| Administrative and general | 769,839 | - | 769,839 | 776,270 |
| Capital outlay | 42,993 | - | 42,993 | 20,998 |
| Total expenditures | <u>812,832</u> | <u>-</u> | <u>812,832</u> | <u>797,268</u> |
| Excess (deficit) of revenues over expenditures | 79,485 | - | 79,485 | (57,438) |
| Other financing sources (uses) | | | | |
| Operating transfer in | 4,827 | - | 4,827 | 15,659 |
| Operating transfer out | (4,827) | - | (4,827) | (15,659) |
| Total other financing sources(uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess revenues and other sources over (under) expenditures and other uses | 79,485 | - | 79,485 | (57,438) |
| Fund balance, beginning of year | <u>287,400</u> | <u>-</u> | <u>287,400</u> | <u>344,838</u> |
| Fund balance, end of year | <u>\$ 366,885</u> | <u>\$ -</u> | <u>\$ 366,885</u> | <u>\$ 287,400</u> |

FAYETTE COUNTY, TEXAS
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

| | Check Collection and Processing Fund | Court Costs Fund | County Attorney Forfeiture Fund | County Attorney Seizure Fund |
|--|--|------------------------|--|---------------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 5,504 | \$128,252 | \$113,859 | \$ 2,398 |
| Total assets | <u>\$ 5,504</u> | <u>\$128,252</u> | <u>\$113,859</u> | <u>\$ 2,398</u> |
| LIABILITIES | | | | |
| Overdrafts | \$ - | \$ - | \$ - | \$ - |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE | | | | |
| Fund balance - restricted | 5,504 | 128,252 | 113,859 | 2,398 |
| Total fund balance | <u>5,504</u> | <u>128,252</u> | <u>113,859</u> | <u>2,398</u> |
| Total liabilities and fund balance | <u>\$ 5,504</u> | <u>\$128,252</u> | <u>\$113,859</u> | <u>\$ 2,398</u> |

| Sheriff Forfeiture Fund | Narcotics Unit Seizure Fund | Narcotics Unit Forfeiture Operating Fund | Permanent School Fund | Permanent School Available Fund | Totals (Memorandum Only) | |
|-------------------------------|--------------------------------------|--|-----------------------------|--|-----------------------------|--------------------------|
| | | | | | 2014 | 2013 |
| <u>\$ 86,833</u> | <u>\$ 9,251</u> | <u>\$ 14,997</u> | <u>\$ 1,254</u> | <u>\$ 4,537</u> | <u>\$ 366,885</u> | <u>\$ 289,612</u> |
| <u><u>\$ 86,833</u></u> | <u><u>\$ 9,251</u></u> | <u><u>\$ 14,997</u></u> | <u><u>\$ 1,254</u></u> | <u><u>\$ 4,537</u></u> | <u><u>\$ 366,885</u></u> | <u><u>\$ 289,612</u></u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,212</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,212</u> |
| <u>86,833</u> | <u>9,251</u> | <u>14,997</u> | <u>1,254</u> | <u>4,537</u> | <u>366,885</u> | <u>287,400</u> |
| <u>86,833</u> | <u>9,251</u> | <u>14,997</u> | <u>1,254</u> | <u>4,537</u> | <u>366,885</u> | <u>287,400</u> |
| <u><u>\$ 86,833</u></u> | <u><u>\$ 9,251</u></u> | <u><u>\$ 14,997</u></u> | <u><u>\$ 1,254</u></u> | <u><u>\$ 4,537</u></u> | <u><u>\$ 366,885</u></u> | <u><u>\$ 289,612</u></u> |

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2014

WITH COMPARATIVE TOTALS FOR 2013

| | Check Collection and Processing Fund | Court Costs Fund | County Attorney Forfeiture Fund | County Attorney Seizure Fund |
|---|--|------------------------|--|---------------------------------------|
| REVENUES | | | | |
| General | | | | |
| Contributions | \$ - | \$ - | \$ - | \$ - |
| Depository interest | - | - | - | 92 |
| Miscellaneous | <u>8,863</u> | <u>626,379</u> | <u>500</u> | <u>759</u> |
| Total revenues | <u>8,863</u> | <u>626,379</u> | <u>500</u> | <u>851</u> |
| EXPENDITURES | | | | |
| Administrative and general | 1,147 | 607,290 | 3,998 | 1,533 |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>1,147</u> | <u>607,290</u> | <u>3,998</u> | <u>1,533</u> |
| Excess of revenues over expenditures | 7,716 | 19,089 | (3,498) | (682) |
| Other financing sources(uses) | | | | |
| Operating transfer in | - | - | 1,022 | - |
| Operating transfer out | - | - | - | (1,150) |
| Total other financing sources and (uses) | <u>-</u> | <u>-</u> | <u>1,022</u> | <u>(1,150)</u> |
| Excess revenues and other sources over(under) expenditures and other uses | 7,716 | 19,089 | (2,476) | (1,832) |
| Fund balance, beginning of year | <u>\$ (2,212)</u> | <u>\$109,163</u> | <u>\$116,335</u> | <u>\$ 4,230</u> |
| Fund balance, end of year | <u>\$ 5,504</u> | <u>\$128,252</u> | <u>\$113,859</u> | <u>\$ 2,398</u> |

| Sheriff Forfeiture Fund | Narcotics Unit Seizure Fund | Narcotics Unit Forfeiture Operating Fund | Permanent School Fund | Permanent School Available Fund | Totals (Memorandum Only) | |
|-------------------------------|--------------------------------------|--|-----------------------------|--|-----------------------------|-------------------|
| | | | | | 2014 | 2013 |
| | | | | | | |
| \$ - | \$ - | \$ 57,000 | \$ - | \$ - | \$ 57,000 | \$ 57,000 |
| - | 125 | - | 45 | 221 | 483 | 526 |
| <u>118,314</u> | <u>5,892</u> | <u>9,435</u> | <u>6,078</u> | <u>58,614</u> | <u>834,834</u> | <u>682,304</u> |
| <u>118,314</u> | <u>6,017</u> | <u>66,435</u> | <u>6,123</u> | <u>58,835</u> | <u>892,317</u> | <u>739,830</u> |
| 31,251 | - | 61,188 | 5,000 | 58,432 | 769,839 | 776,270 |
| <u>42,993</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>42,993</u> | <u>20,998</u> |
| <u>74,244</u> | <u>-</u> | <u>61,188</u> | <u>5,000</u> | <u>58,432</u> | <u>812,832</u> | <u>797,268</u> |
| 44,070 | 6,017 | 5,247 | 1,123 | 403 | 79,485 | (57,438) |
| 128 | - | 3,677 | - | - | 4,827 | 15,659 |
| - | (3,677) | - | - | - | (4,827) | (15,659) |
| <u>128</u> | <u>(3,677)</u> | <u>3,677</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 44,198 | 2,340 | 8,924 | 1,123 | 403 | 79,485 | (57,438) |
| <u>\$42,635</u> | <u>\$ 6,911</u> | <u>\$ 6,073</u> | <u>\$ 131</u> | <u>\$ 4,134</u> | <u>\$ 287,400</u> | <u>\$ 344,838</u> |
| <u>\$86,833</u> | <u>\$ 9,251</u> | <u>\$ 14,997</u> | <u>\$ 1,254</u> | <u>\$ 4,537</u> | <u>\$ 366,885</u> | <u>\$ 287,400</u> |

FAYETTE COUNTY, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2014

| | <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 | \$ 507 | \$24,619 | \$2,890,306 | \$ 138 | \$ 81,490 | \$1,093,682 | \$155,829 |
| Due from other funds | - | - | - | - | - | - | - |
| Total assets | <u>\$ 507</u> | <u>\$24,619</u> | <u>\$2,890,306</u> | <u>\$ 138</u> | <u>\$ 81,490</u> | <u>\$1,093,682</u> | <u>\$155,829</u> |
| LIABILITIES | | | | | | | |
| Overdrafts | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Taxes collected in advance | - | - | 2,890,306 | - | - | - | - |
| Due to other funds | - | - | - | 138 | - | - | - |
| Due to other entities | 507 | 24,619 | - | - | 81,490 | 1,093,682 | 155,829 |
| Total liabilities | <u>507</u> | <u>24,619</u> | <u>2,890,306</u> | <u>138</u> | <u>81,490</u> | <u>1,093,682</u> | <u>155,829</u> |
| FUND BALANCE | | | | | | | |
| Fund balance - unreserved | - | - | - | - | - | - | - |
| Total fund balance | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and fund balance | <u>\$ 507</u> | <u>\$24,619</u> | <u>\$2,890,306</u> | <u>\$ 138</u> | <u>\$ 81,490</u> | <u>\$1,093,682</u> | <u>\$155,829</u> |

| Escrow | J.P. #1 | J.P. #2 | J.P. #3 | J.P. #4 | County Auditor | Tax Collector | Totals (Memorandum Only) | |
|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|--------------------|-----------------------------|--------------------|
| | | | | | | | 2014 | 2013 |
| \$20,000 | \$11,237 | \$ 4,052 | \$ 5,707 | \$18,062 | \$87,103 | \$2,124,401 | \$ 6,517,133 | \$5,564,946 |
| - | - | - | - | - | - | - | - | - |
| <u>\$20,000</u> | <u>\$11,237</u> | <u>\$ 4,052</u> | <u>\$ 5,707</u> | <u>\$18,062</u> | <u>\$87,103</u> | <u>\$2,124,401</u> | <u>\$ 6,517,133</u> | <u>\$5,564,946</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | 2,890,306 | 3,664,621 |
| - | - | - | - | - | - | - | 138 | 99 |
| <u>20,000</u> | <u>11,237</u> | <u>4,052</u> | <u>5,707</u> | <u>18,062</u> | <u>87,103</u> | <u>2,124,401</u> | <u>3,626,689</u> | <u>1,900,226</u> |
| <u>20,000</u> | <u>11,237</u> | <u>4,052</u> | <u>5,707</u> | <u>18,062</u> | <u>87,103</u> | <u>2,124,401</u> | <u>6,517,133</u> | <u>5,564,946</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <u>\$20,000</u> | <u>\$11,237</u> | <u>\$ 4,052</u> | <u>\$ 5,707</u> | <u>\$18,062</u> | <u>\$87,103</u> | <u>\$2,124,401</u> | <u>\$ 6,517,133</u> | <u>\$5,564,946</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 2013 AND THE PRIOR FIVE YEARS

| Year | Ad Valorem Tax Assessment | | Fayette County | |
|------|---------------------------|-----------------------|-----------------------------------|--------------|
| | Assessed Value | Assessment Percentage | Tax Rate Per \$100 Assessed Value | Tax Levied |
| 2014 | \$ 2,504,255,705 | 100% | 0.2873 | \$ 7,194,727 |
| 2013 | \$ 2,406,087,922 | 100% | 0.2873 | \$ 6,912,691 |
| 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 |

| Year | Ad Valorem Tax Assessment | | Farm-To-Market Roads | |
|------|---------------------------|-----------------------|-----------------------------------|--------------|
| | Assessed Value | Assessment Percentage | Tax Rate Per \$100 Assessed Value | Tax Levied |
| 2014 | \$ 2,484,757,388 | 100% | 0.1320 | \$ 3,279,880 |
| 2013 | \$ 2,394,171,118 | 100% | 0.1320 | \$ 3,160,306 |
| 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 |

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

INDEPENDENT AUDITOR'S 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, in accordance with the 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, the 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, 2014, and the related notes to the financial statements, which collectively comprise Fayette County, Texas's basic financial statements, and have issued our report thereon dated August 5, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Fayette County, Texas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fayette County, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of Fayette County, Texas's internal control.

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 a 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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fayette County, Texas's financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Trlicek & Co., P.C.

Trlicek & Co., P.C.

August 5, 2015