

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2021

FAYETTE COUNTY, TEXAS

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FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>
District Judge	Jeff R. Steinhauser
County Judge	Joe Weber
Tax Assessor/Collector	Sylvia Mendoza
County Clerk	Brenda Fietsam
County Attorney	Peggy Supak
District Clerk	Linda Svrcek
County Surveyor	Gene Kruppa
Veterans Service	Jackie Wessels
County Sheriff	Keith Korenek
Justice of Peace No. 1	Kyle Hartmann
Justice of Peace No. 2	Sheila Coufal
Justice of Peace No. 3	Charles Zapalac
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	Cindy Havelka
Director-Community Supervision and Corrections Department	Jo Ann Fishbeck
County Commissioner No. 1	Jason McBroom
County Commissioner No. 2	Luke Sternadel
County Commissioner No. 3	Harvey Berckenhoff
County Commissioner No. 4	Tom Muras

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FINANCIAL SECTION

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TRLICEK & CO., P.C.

Certified Public Accountants
113 W. Colorado St.
P.O. Box 817
La Grange, TX 78945
(979) 533-0925

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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.

Other Information

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.

Tallich + Co., P.C.

La Grange, Texas
August 31, 2022

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, 2021. 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 (official fee collections) 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). The agency funds reported by the County include a payroll clearing account, a tax clearing account, and other department accounts that hold funds for other entities,

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.

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	2021	2020	Dollar Change	Total Percentage Change 2021-2020
Current and other assets	\$ 12,570,918	\$ 8,807,690	\$ 3,763,228	42.73%
Capital assets, net	14,490,890	13,543,625	947,265	6.99%
Deferred outflows	6,612,939	4,759,782	1,853,157	38.93%
Total assets	<u>33,674,747</u>	<u>27,111,097</u>	<u>6,563,650</u>	<u>24.21%</u>
Current and other liabilities	1,155,042	974,996	180,046	18.47%
Long-term liabilities	10,036,983	7,711,678	2,325,305	30.15%
Deferred inflows	4,055,655	4,499,974	(444,319)	-9.87%
Total liabilities	<u>15,247,680</u>	<u>13,186,648</u>	<u>2,061,032</u>	<u>15.63%</u>
Net Position:				
Net investment in capital assets	11,324,390	10,661,068	663,322	6.22%
Unassigned	7,102,677	3,263,381	3,839,296	117.65%
Total net position	<u>\$ 18,427,067</u>	<u>\$ 13,924,449</u>	<u>\$ 4,502,618</u>	<u>32.34%</u>

The County's assets exceeded liabilities by \$18,427,067 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 \$7,102,677 at the end of the year.

General Governmental Functions

General Fund

An excess of revenues over expenditures of \$673,487 was reported for the calendar year ended December 31, 2021. For comparison purposes, revenues from the General Fund amounted to \$18,548,790 and \$16,779,010 for the calendar years ended December 31, 2021 and 2020, respectively. The sources of revenues for the 2021 calendar year are summarized below.

Description	2021	2020	Dollar Change	Total Percentage Change 2021-2020
Ad valorem taxes	\$ 10,324,019	\$ 9,934,320	\$ 389,699	3.92%
Other taxes	2,510,831	2,164,615	346,216	15.99%
Licenses and permits	97,804	114,344	(16,540)	-14.47%
Intergovernmental	1,184,759	522,521	662,238	126.74%
Fines and forfeitures	892,970	618,273	274,697	44.43%
Depository interest	161,745	166,369	(4,624)	-2.78%
Miscellaneous	636,827	502,244	134,583	26.80%
Charges for services	2,739,835	2,756,324	(16,489)	-0.60%
Total revenues	\$ 18,548,790	\$ 16,779,010	\$ 1,769,780	10.55%

Expenditures from the General Fund amounted to \$17,261,303 and \$16,702,728 for the calendar years ended December 31, 2021 and 2020, respectively. An analysis of expenditures for the year is presented as follows:

Description	2021	2020	Dollar Change	Total Percentage Change 2021-2020
Administrative and general	\$ 3,112,886	\$ 3,259,984	\$ (147,098)	-4.51%
Financial administration	1,097,108	1,136,758	(39,650)	-3.49%
Judicial	1,330,894	1,253,932	76,962	6.14%
Legal	456,977	484,692	(27,715)	-5.72%
Public safety	7,752,085	7,075,919	676,166	9.56%
Public facilities	1,791,955	1,859,335	(67,380)	-3.62%
Capital outlay	913,609	729,670	183,939	25.21%
Other expenditures	805,789	902,438	(96,649)	-10.71%
Total expenditures	\$ 17,261,303	\$ 16,702,728	\$ 558,575	3.34%

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, County and District Court Technology Fund and American Rescue Plan Fund make up the Special Revenue Funds. These funds had combined revenues of \$11,233,676 and expenditures of \$9,150,410 for the calendar year ended December 31, 2021.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2021, this fund had revenues of \$239,810 and expenditures of \$233,324. These expenditures consisted of principal payments of \$204,970 and interest payments of \$28,354.

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 \$358,183 and expenses of \$194,438 for the calendar year ended December 31, 2021.

Fiduciary Funds

The County maintains Expendable Trust Funds. These funds consist of the Check Collection and Processing Fund, Court Costs Fund, County Attorney Forfeiture Fund, County Attorney Seizure Fund, Sheriff Forfeiture Fund, Narcotics Unit Seizure Fund, Narcotics Unit Forfeiture Operating Fund, Permanent School Fund, and Permanent School Available Fund. These funds had combined revenues of \$1,060,466 and expenditures of \$1,198,552 for the calendar year ended December 31, 2021.

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 \$345,256.

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 2021 and 2020.

<u>Fund</u>	<u>2021</u>	<u>2020</u>
General Fund	1,993,738	712,397
Special Revenue Fund	7,237,928	2,983,391
Debt Service Fund	9,967	-
Capital Project Fund	80,591	-
Proprietary Fund	576,306	336,973
Fiduciary Funds	12,021,652	10,686,773
Total	<u>\$ 21,920,182</u>	<u>\$ 14,719,534</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,



Cindy Havelka
County Auditor
Fayette County, Texas

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 12,042,867
Accounts receivable	-
Taxes receivable, net	312,856
Sales tax receivable	212,575
Due from other funds	2,620
Capital assets:	
Land	1,776,710
Buildings	14,550,941
Equipment	17,576,215
Vehicles	3,584,303
Construction in progress	536,690
Total capital assets	<u>38,024,859</u>
Less accumulated depreciation	<u>(23,533,969)</u>
Total capital assets, net	<u>14,490,890</u>
Total assets	<u><u>27,061,808</u></u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>6,612,939</u>
Total Outflows of Resources	<u><u>6,612,939</u></u>
 LIABILITIES	
Accounts payable	404,835
Overdrafts	65,315
Noncurrent Liabilities:	
Due within one year	684,892
Due in more than one year	2,481,608
Net pension liability	<u>7,555,375</u>
Total liabilities	<u><u>11,192,025</u></u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>4,055,655</u>
Total Deferred Inflows of Resources	<u><u>4,055,655</u></u>
 NET POSITION	
Net investment in capital assets	11,324,390
Unassigned	<u>7,102,677</u>
Total net position	<u><u>\$ 18,427,067</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, 2021

WITH COMPARATIVE TOTALS FOR 2020

	Governmental			Fiduciary
	Fund Types			Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$10,324,019	\$ 5,531,715	\$ 236,620	\$ -
Other taxes	2,510,831	-	-	-
Licenses and permits	97,804	-	-	-
Intergovernmental revenue	1,184,759	3,293,076	-	-
Fines and forfeitures	892,970	-	-	-
Depository interest	161,745	163,303	3,190	17,018
Tobacco settlement	-	42,808	-	-
Miscellaneous	636,827	319,367	-	1,043,448
Total general	15,808,955	9,350,269	239,810	1,060,466
Charges for services	2,739,835	1,883,407	-	-
Total revenues	18,548,790	11,233,676	239,810	1,060,466
EXPENDITURES				
Administrative and general	2,807,729	1,731,861	204,970	914,480
Financial administration	1,097,108	-	-	-
Judicial	1,330,894	-	-	-
Legal	456,977	-	-	-
Public safety	7,752,085	-	-	-
Public transportation	-	5,574,104	-	-
Public facilities	1,791,955	-	-	-
Public health	-	550,024	-	-
Extension service	287,393	-	-	-
Elections	242,227	-	-	-
Rural addressing	90,847	-	-	-
Feral hog program	14,281	-	-	-
Depreciation	1,776,673	-	-	-
Debt service:				
Interest paid	32,507	11,477	28,354	-
Pension related expense	(115,822)	-	-	-
Total expenditures	17,564,854	7,867,466	233,324	914,480
Excess (deficit) of revenues over expenditures	983,936	3,366,210	6,486	145,986
Other financing sources (uses)	(614,000)	618,000	-	(4,000)
Excess revenues and other sources over (under) expenditures and other uses	369,936	3,984,210	6,486	141,986
Fund balance, beginning of year	7,121,396	3,784,927	3,481	3,014,645
Fund balance, end of year	\$ 7,491,332	\$ 7,769,137	\$ 9,967	\$ 3,156,631

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

Totals (Memorandum Only)	
2021	2020
\$ 16,092,354	\$ 15,488,610
2,510,831	2,164,615
97,804	114,344
4,477,835	1,981,128
892,970	618,273
345,256	364,044
42,808	38,903
1,999,642	1,977,386
<u>26,459,500</u>	<u>22,747,303</u>
4,623,242	4,563,785
<u>31,082,742</u>	<u>27,311,088</u>
5,659,040	5,578,717
1,097,108	1,136,758
1,330,894	1,253,932
456,977	484,692
7,752,085	7,075,919
5,574,104	6,141,752
1,791,955	1,859,335
550,024	94,265
287,393	296,584
242,227	305,187
90,847	93,565
14,281	-
1,776,673	1,614,164
72,338	80,009
(115,822)	2,341,527
<u>26,580,124</u>	<u>28,356,486</u>
4,502,618	(1,045,318)
-	114,603
4,502,618	(930,715)
13,924,449	14,855,164
<u>\$ 18,427,067</u>	<u>\$ 13,924,449</u>

FAYETTE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 1,993,738	\$ 9,472,823	\$ 11,466,561
Taxes receivable, net	312,856	-	312,856
Sales tax receivable	212,575	-	212,575
Due from other funds	2,620	-	2,620
Total assets	<u>2,521,789</u>	<u>9,472,823</u>	<u>11,994,612</u>
LIABILITIES			
Accounts payable	103,904	258,739	362,643
Overdrafts	-	65,315	65,315
Deferred tax revenue	312,856	-	312,856
Total liabilities	<u>416,760</u>	<u>324,054</u>	<u>740,814</u>
FUND BALANCES			
Unassigned	1,465,098	-	1,465,098
Assigned	639,931	-	639,931
Restricted for debt service	-	9,967	9,967
Restricted for capital projects	-	80,591	80,591
Restricted for special revenue and expendable trust funds	-	9,058,211	9,058,211
Total fund balances	<u>2,105,029</u>	<u>9,148,769</u>	<u>11,253,798</u>
Total liabilities and fund balances	<u>\$ 2,521,789</u>	<u>\$ 9,472,823</u>	<u>\$ 11,994,612</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 POSITION
DECEMBER 31, 2021*

Total fund balances - governmental funds balance sheet	\$ 11,253,798
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not reported in the funds.	14,490,890
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	312,856
The assets and liabilities of internal service funds are included in governmental activities.	534,114
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	(3,166,500)
Recognition of the County's net pension liability is not reported in the funds	(7,555,375)
Deferred resources inflows related to the pension plan are not reported in the funds	(4,055,655)
Deferred resources outflows related to the pension plan are not reported in the funds	<u>6,612,939</u>
Net position of governmental activities - statement of net position	<u><u>\$ 18,427,067</u></u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021*

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 10,324,019	\$ 5,768,335	\$ 16,092,354
Other taxes	2,510,831	-	2,510,831
Licenses and permits	97,804	-	97,804
Intergovernmental revenue	1,184,759	3,293,076	4,477,835
Fines and forfeitures	892,970	-	892,970
Depository interest	161,745	183,511	345,256
Tobacco settlement	-	42,808	42,808
Miscellaneous	636,827	1,362,815	1,999,642
Total general	<u>15,808,955</u>	<u>10,650,545</u>	<u>26,459,500</u>
Charges for services	2,739,835	1,883,407	4,623,242
Total revenues	<u>18,548,790</u>	<u>12,533,952</u>	<u>31,082,742</u>
EXPENDITURES			
Administrative and general	3,112,886	2,646,341	5,759,227
Financial administration	1,097,108	-	1,097,333
Judicial	1,330,894	-	1,330,894
Legal	456,977	-	456,977
Public safety	7,752,085	-	7,752,085
Public transportation	-	5,574,104	5,574,104
Public facilities	1,791,955	-	1,791,955
Public health	-	550,024	550,024
Extension service	287,393	-	287,393
Elections	242,227	-	242,227
Rural addressing	90,847	-	90,847
Feral hog program	14,281	-	14,281
Capital outlay	913,609	1,810,330	2,723,939
Debt service:			
Interest paid	32,507	39,831	72,338
Principal retired	138,534	406,065	544,599
Total expenditures	<u>17,261,303</u>	<u>11,026,695</u>	<u>28,287,998</u>
Excess (deficit) of revenues over expenditures	1,287,487	1,507,257	2,794,744
Other financing sources (uses)	(614,000)	1,442,543	828,543
Excess revenues and other sources over (under) expenditures and other uses	673,487	2,949,800	3,623,287
Fund balance, beginning of year	1,431,542	6,198,969	7,630,511
Fund balance, end of year	<u>\$ 2,105,029</u>	<u>\$ 9,148,769</u>	<u>\$ 11,253,798</u>

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

FAYETTE COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET POSITION
DECEMBER 31, 2021*

Net change in fund balances - total governmental funds	\$ 3,623,287
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.	2,723,938
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,776,673)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	544,600
Issuance of note proceeds/capitalized leases during current fiscal year	(828,543)
Change in internal service fund is not included in net change of fund balance	163,745
Net change in deferred revenues is not recorded in statement of activities	(63,558)
Change in County's net pension liability is not reported in the funds	<u>115,822</u>
Change in net position of governmental activities - statement of activities	<u><u>\$ 4,502,618</u></u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Nonmajor Internal Service Fund
	Internal Service Funds
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 576,306
Total Current Assets	<u>576,306</u>
Total Assets	<u><u>\$ 576,306</u></u>
LIABILITIES:	
Accounts payable	\$ 42,192
Total Liabilities	<u>42,192</u>
NET POSITION:	
Unassigned	<u>534,114</u>
Total Net Position	<u><u>\$ 534,114</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, 2021*

	Nonmajor Internal Service Fund
	<u>Internal Service Funds</u>
OPERATING REVENUES:	
Employee HRA account contributions	\$ 295,204
Miscellaneous	62,979
	<hr/>
Total revenues	358,183
OPERATING EXPENSES:	
Claims	194,438
Total expenses	<hr/> 194,438 <hr/>
Excess (deficit) of revenues over expenses	163,745
Other financing sources (uses)	
Operating transfers out	-
Total other financing sources (uses)	<hr/> - <hr/>
Change in Net Position	163,745
Total Net Position, beginning of year	<hr/> 370,369
Total Net Position, end of year	<hr/> <u>\$ 534,114</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Nonmajor Internal Service Fund
	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ 163,745
Adjustments to reconcile net income to net cash flow used for operating activities:	
Increase in accounts payable	5,978
Net cash provided by operating activities	<u>169,723</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>	
Transfer to other funds	-
Net cash provided by capital and related financing activities	<u>-</u>
<i>NET INCREASE IN CASH</i>	169,723
Cash and cash equivalents, beginning of year	<u>406,583</u>
Cash and cash equivalents, end of year	<u><u>\$ 576,306</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2021

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	<u>\$ 9,877,315</u>
Total assets	<u><u>\$ 9,877,315</u></u>
LIABILITIES	
Taxes collected in advance	\$ 5,135,544
Due to other entities	<u>4,741,771</u>
Total liabilities and net position	<u><u>\$ 9,877,315</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

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, 2021, 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, 2021

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.

Debt Service Funds – Debt Service Funds are used to account for the accumulation of financial resources for payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the County. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

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, 2021

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, 2021

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, 2021

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, 2021**

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, 2021, 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	\$ 17,406,600	\$ 16,220,750	\$(1,185,850)
Special Revenue Funds	7,302,251	6,577,131	(725,120)
Debt Service Fund	233,325	233,325	-
Totals	<u>\$ 24,942,176</u>	<u>\$ 23,031,206</u>	<u>\$(1,910,970)</u>

For fiscal year ended December 31, 2021, 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	\$ 17,049,480	\$ 17,625,626	\$ 576,146
Special Revenue Funds	7,535,411	7,087,826	(447,585)
Debt Service Fund	233,325	233,325	-
Totals	<u>\$ 24,818,216</u>	<u>\$ 24,946,777</u>	<u>\$ 128,561</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, 2021, 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, 2021**

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, 2021 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Special Revenue Fund	General Fund	\$ 35,000
Special Revenue Fund	General Fund	583,000
General Fund	Expendable Fund	4,000

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, 2021**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2021 tax rate, per \$100 of taxable value based upon the assessed values of property of \$3,320,501,220 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$.2770
Fire Departments	.0200
Special Revenue:	
Road & Bridge	.0200
Road & Bridge Special	<u>.1402</u>
Total Special Revenue	.1602
Debt Service	<u>.0068</u>
Total	\$ <u>.4640</u>

The County had delinquent taxes receivable at December 31, 2021 of \$391,070. An allowance for uncollectible taxes is \$78,214 at December 31, 2021. The net taxes receivable was \$312,856 which is reflected on the General Fund – Balance Sheet at December 31, 2021.

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 2021 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, 2021 were \$4,450,622.

NOTE 7 - PENSION OBLIGATION

Texas County and District Retirement System (TCDRS)

A. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. 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.

The plan provisions are adopted by the County commissioners' court, within the options available in the 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 their employer.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

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 County commissioners within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

B. Benefits

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

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

Inactive employees (or their beneficiaries) currently receiving benefits	138
Inactive employees entitled to but not yet receiving benefits	178
Active employees	<u>221</u>
	<u><u>537</u></u>

C. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County Percentage is 14.87%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County’s contributions to TCDRS for the year ended December 31, 2021, were \$1,535,071 and were equal to the required contributions.

D. Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

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

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 7 - PENSION COSTS (Continued)

D. Net Pension Liability (Continued)

adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (2)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U. S. Treasury	2.00%	-0.70%

(1) Target asset allocation adopted at the March 2021 TCDRS Board meeting

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.0% per Cliffwater's 2021 capital market assumptions.

(3) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

E. Discount Rate

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 7 - PENSION COSTS (Continued)

F. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Position Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance as of December 31, 2020	\$ 58,858,523	\$ 53,484,802	\$ 5,373,721
Changes for the year:			
Service cost	1,202,231	-	1,202,231
Interest on total pension liability (1)	4,745,610	-	4,745,610
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	251,247	-	251,247
Effect of assumptions changes or inputs	3,688,294	-	3,688,294
Refund of contributions	(114,946)	(114,946)	-
Benefit payments	(2,889,508)	(2,889,508)	-
Administrative expenses	-	(42,576)	42,576
Member contributions	-	717,537	(717,537)
Net investment income	-	5,523,780	(5,523,780)
Employer contributions	-	1,524,255	(1,524,255)
Other (3)	-	(17,268)	17,268
Balance as of December 31, 2021	<u>\$ 65,741,451</u>	<u>\$ 58,186,076</u>	<u>\$ 7,555,375</u>

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

(2) No plan changes valued.

(3) Relates to allocation of system-wide items.

G. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	\$ 74,231,623	\$ 65,741,451	\$ 58,628,344
Fiduciary Net Position	58,186,076	58,186,076	58,186,076
Net Pension Liability / (Asset)	<u>\$ 16,045,547</u>	<u>\$ 7,555,375</u>	<u>\$ 442,268</u>

H. Pension Plan Fiduciary Net Position

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 7 - PENSION COSTS (Continued)

I. Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended December 31, 2020, the County recognized pension expense of \$2,341,527. At December 31, 2020, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount (a)	Date Established (b)	Original Recognition Period (c)	Amount Recognized for 2020(1) (a) / (c)	Balances of Deferred Inflows and Outflows as of 12/31/2020	
					Inflows	Outflows
Investment (gains) or losses	\$(1,224,175)	12/31/2020	5.0	\$(244,835)	\$ 979,340	\$ -
	(3,950,125)	12/31/2019	5.0	(790,025)	2,370,075	-
	4,815,315	12/31/2018	5.0	963,063	-	1,926,126
	(2,805,130)	12/31/2017	5.0	(561,026)	561,026	-
	263,009	12/31/2016	5.0	52,602	-	-
Economic/demographic (gains) or losses	251,247	12/31/2020	4.0	62,812	-	188,435
	251,100	12/31/2019	5.0	50,220	-	150,660
	(363,038)	12/31/2018	5.0	(72,608)	145,214	-
	27,163	12/31/2017	5.0	5,433	-	5,431
Assumption changes or inputs	3,688,295	12/31/2020	4.0	922,074	-	2,766,221
	-	12/31/2019	5.0	-	-	-
	-	12/31/2018	5.0	-	-	-
	204,983	12/31/2017	5.0	40,997	-	40,995
Employer contributions made subsequent to measurement date						1,535,071
				<u>\$ 428,707</u>	<u>\$4,055,655</u>	<u>\$6,612,939</u>

(1) Investment (gains)/losses are recognized in pension expense over a period of five years; economic/demographic (gains)/losses and assumption changes or inputs are recognized over the rounded average remaining service life for all active, inactive, and retired members. The current year recognition period is calculated as follows:

Status	Count	Remaining Service	Recognition Period
Current Active Members	221	2,350	N/A
Current Inactive Members	178	-	N/A
Current Retirees and Beneficiaries	138	-	N/A
Total (Recognition Period is Rounded)	537	2,350	4

(2) Any eligible employer contributions made subsequent to the measurement date through the employer's fiscal year end should be reflected as deferred outflows as outlined in Appendix D of this report.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 7 - PENSION COSTS (Continued)

I. Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

Amounts currently reported as deferred outflows or resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31	
2021	\$ 376,101
2022	890,703
2023	244
2024	(244,835)
	<u>\$ 1,022,213</u>

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, 2021, \$295,204 was received from employee HRA contributions and \$62,979 was miscellaneous revenues, which mainly consisted of a 2020 surplus distribution from Texas Association of Counties for \$61,719. Expenses were \$188,460 for claims. Fund equity as of December 31, 2021 was \$540,092.

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 2021 will be adequate to fund estimated liabilities.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 9 - FIXED ASSETS

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

	Balance 1/1/2021	Additions	Dispositions	Balance 12/31/2021
Land	\$ 1,776,710	\$ -	\$ -	\$ 1,776,710
Buildings	14,550,941	-	-	14,550,941
Equipment	15,775,168	1,931,993	(130,946)	17,576,215
Vehicles	3,465,649	255,255	(136,601)	3,584,303
Construction in progress	-	536,690	-	536,690
Total capital assets	<u>\$ 35,568,468</u>	<u>\$ 2,723,938</u>	<u>\$ (267,547)</u>	<u>\$ 38,024,859</u>
Accumulated depreciation				
Buildings	(7,396,093)	(355,206)	-	(7,751,299)
Equipment	(11,922,015)	(1,129,741)	(130,946)	(12,920,810)
Vehicles	(2,706,735)	(291,726)	(136,601)	(2,861,860)
Total accumulated depreciation	<u>(22,024,843)</u>	<u>(1,776,673)</u>	<u>(267,547)</u>	<u>(23,533,969)</u>
Total capital assets, net	<u>\$ 13,543,625</u>	<u>\$ 947,265</u>	<u>\$ -</u>	<u>\$ 14,490,890</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 \$36,808 for the year ended December 31, 2021.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2021:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2021
Etnyre Chipsreader	August 24, 2017	1.90%	\$ 43,259
John Deere Tractor w/Boom Mower	December 15, 2017	1.90%	27,939
Ambulance and Two Tractors	January 15, 2019	2.92%	74,525
Vote Tabulation Equipment	May 15, 2019	2.74%	101,890
Energy Improvements	July 1, 2019	3.41%	705,793
John Deere Loader	November 13, 2019	2.24%	84,623
John Deere Maintainer	March 14, 2020	1.94%	168,979
JD Maintainer and Bomag Drum Roller	June 30, 2021	2.23%	303,543
			<u>\$ 1,510,551</u>

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 10 – LEASE OBLIGATIONS (Continued)

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

Year ending December 31,	General Long-term Debt Account Group
2022	\$ 406,604
2023	255,346
2024	253,392
2025	186,013
2026	139,693
Thereafter	<u>467,914</u>
Minimum lease payments for all capital leases	1,708,962
Less amount representing interest	<u>(198,411)</u>
Present value of minimum lease payments	<u>\$ 1,510,551</u>

NOTE 11 – CERTIFICATES OF OBLIGATION

The County authorized on July 10, 2017 to issue “Fayette County, Texas Certificates of Obligation Series 2017.” The bonds, which bear interest at 1.90% and are dated July 15, 2017, were issued in the original amount of \$1,400,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of construction of the Fayette County Emergency Medical Building. The bonds, in denominations of \$5,000 are numbered serially from 1 to 280, and mature each August 1, beginning August 1, 2018. The bonds can be redeemed at any annual August 1 maturity date by giving a 30 day notice. The bonds are secured by a lien on property taxes of the County. Bonds outstanding at December 31, 2021 were \$845,236.

The County authorized on June 18, 2018 to issue “Fayette County, Texas Limited Tax Notes, Series 2018.” The notes, which bear interest at 2.95% and are dated June 15, 2018, were issued in the original amount of \$500,000 for the purpose of paying in whole or in part of contractual obligations incurred or to be incurred for completion of construction and equipping of new emergency medical services (“EMS”) headquarters and EMS station one building; remodel and convert an existing EMS building for justice of the peace offices and related courtroom; construct new justice of the peace offices and related courtroom; construct offices for department of public safety or county dispatch station; and repairs or renovations to county owned buildings (the “Project”). The note shall be issued initially as a single Note in the amount of \$500,000. Notes may be transferred or exchanged in authorized denominations of \$5,000 or integral multiples thereof. The notes mature each February 15, beginning February 15, 2020. The notes can be redeemed at any annual February 15 maturity date by giving a 30 day notice. The notes are secured by a lien on property taxes of the County. Notes outstanding at December 31, 2021 were \$285,713.

The County authorized on April 22, 2021 to issue “Fayette County, Texas Limited Tax Notes, Series 2021.” The notes bear interest at 1.90% and are dated May 27, 2021, were issued in the original amount of \$525,000 for the purpose of purchasing and renovating a building. Notes may be transferred or exchanged in authorized denominations of \$5,000 or integral multiples thereof. The notes mature each May 27, beginning May 27, 2022. The notes can be redeemed at any annual May 27 maturity date by giving a 30 day notice. The notes are secured by a lien on property taxes of the County. Notes outstanding at December 31, 2021 were \$525,000.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)

The summary of bonded indebtedness is as follows:

	Series 2017	Series 2018	Series 2021	Total
Interest rates	1.90%	2.95%	2.95%	
Interest dates	8/1;2/1	2/15	2/15	
Final maturity	8/1/2027	2/15/2025	2/15/2025	
Authorized	\$ 1,400,000	\$ 500,000	\$ 525,000	
Balance, December 31, 2020	\$ 978,778	\$ 357,142	\$ -	\$ 1,335,920
Bond issued	-	-	525,000	525,000
Bonds retired	(133,542)	(71,429)	-	(204,971)
Balance, December 31, 2021	<u>\$ 845,236</u>	<u>\$ 285,713</u>	<u>\$ 525,000</u>	<u>\$ 1,655,949</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2021 are as follows:

Year Ending December 31,	Series 2017		Series 2018		Series 2021	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 136,130	\$ 16,275	\$ 71,429	\$ 7,384	\$ 70,729	\$ 10,237
2023	138,717	13,688	71,428	5,276	72,108	8,858
2024	141,353	11,052	71,428	3,175	73,494	7,473
2025	144,015	8,390	71,428	1,062	74,947	6,019
2026	146,775	5,630	-	-	76,409	4,557
2027	138,246	2,842	-	-	77,899	3,068
2027	-	-	-	-	79,414	1,553
	<u>\$ 845,236</u>	<u>\$ 57,877</u>	<u>\$ 285,713</u>	<u>\$ 16,897</u>	<u>\$ 525,000</u>	<u>\$ 41,765</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2021, 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 \$42,808 of which the Commissioner’s Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

NOTE 13 – DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through August 31, 2022, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

FAYETTE COUNTY, TEXAS

*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021*

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$ 9,952,000	\$ 9,952,000	\$ 10,324,019	\$ 372,019
Other taxes	2,173,000	2,173,000	2,510,831	337,831
Licenses and permits	96,500	90,900	97,804	6,904
Intergovernmental revenue	272,100	255,000	1,184,759	929,759
Fines and forfeitures	940,000	871,500	892,970	21,470
Depository interest	130,000	130,000	161,745	31,745
Miscellaneous	961,000	162,250	636,827	474,577
Charges for services	2,882,000	2,586,100	2,739,835	153,735
Total revenues	<u>17,406,600</u>	<u>16,220,750</u>	<u>18,548,790</u>	<u>2,328,040</u>
EXPENDITURES				
Administrative and general	3,135,376	3,148,845	3,112,886	35,959
Financial administration	1,207,782	1,207,782	1,097,108	110,674
Judicial	1,307,878	1,362,643	1,330,894	31,749
Legal	594,821	594,821	456,977	137,844
Public safety	7,992,958	8,550,220	7,752,085	798,135
Public facilities	1,762,924	1,824,574	1,791,955	32,619
Extension service	308,461	311,461	287,393	24,068
Elections	309,323	309,323	242,227	67,096
Rural addressing	93,176	93,176	90,847	2,329
Capital outlay	305,000	191,000	913,608	(722,608)
Debt service:				
Interest paid	31,781	31,781	32,507	(726)
Principal retired	-	-	138,534	(138,534)
Total expenditures	<u>17,049,480</u>	<u>17,625,626</u>	<u>17,247,021</u>	<u>378,605</u>
Excess(deficit) revenues over (under) expenditures	357,120	(1,404,876)	1,301,769	2,706,645
Other financing sources(uses)	<u>(300,000)</u>	<u>(618,000)</u>	<u>(614,000)</u>	<u>4,000</u>
Excess(deficit) revenues and other sources over over(under) expenditures and other uses	57,120	(2,022,876)	687,769	2,710,645
Fund balance, beginning of year	<u>1,431,542</u>	<u>1,431,542</u>	<u>1,431,542</u>	<u>-</u>
Fund balance, end of year	<u><u>1,488,662</u></u>	<u><u>(591,334)</u></u>	<u><u>2,119,311</u></u>	<u><u>\$ 2,710,645</u></u>

FAYETTE COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
NET PENSION LIABILITY AND RELATED RATIOS
FAYETTE COUNTY PENSION PLAN
LAST TEN PLAN YEARS*

	2020	2019	2018	2017
Total pension liability:				
Service cost	\$ 1,202,231	\$ 1,077,497	\$ 1,229,903	\$ 1,193,520
Interest on total pension liability	4,745,610	4,309,880	4,650,726	4,384,658
Effect of plan changes	-	2,485,485	(7,055,486)	(305,851)
Effect of economic/demographic (gains) or losses	251,247	251,100	(363,038)	27,163
Effect of assumptions changes or inputs	3,688,294	-	-	204,983
Refunds of contributions	(114,946)	(93,423)	(118,617)	(119,671)
Benefit payments	(2,889,508)	(2,645,904)	(2,185,885)	(2,089,817)
Net change in total pension liability	6,882,928	5,384,635	(3,842,397)	3,294,985
Total pension liability, beginning	58,858,523	53,473,888	57,316,285	54,021,300
Total pension liability, ending (a)	<u>\$65,741,451</u>	<u>\$58,858,523</u>	<u>\$53,473,888</u>	<u>\$57,316,285</u>
Fiduciary net position:				
Employer contributions	\$ 1,524,255	\$ 998,768	\$ 974,836	\$ 952,077
Member contributions	717,537	677,460	662,510	651,471
Net investment income	5,523,780	7,705,055	(911,820)	6,257,086
Refunds of contributions	(114,946)	(93,423)	(118,617)	(119,671)
Benefit payments	(2,889,508)	(2,645,904)	(2,185,885)	(2,089,817)
Administrative expenses	(42,576)	(40,757)	(37,681)	(32,283)
Other	(17,268)	(28,947)	(15,000)	(8,426)
Net change in fiduciary net position	4,701,274	6,572,252	(1,631,657)	5,610,437
Fiduciary net position, beginning	53,484,802	46,912,550	48,544,207	42,933,770
Fiduciary net position, ending (b)	<u>\$58,186,076</u>	<u>\$53,484,802</u>	<u>\$46,912,550</u>	<u>\$48,544,207</u>
Net pension liability/(asset), ending = (a) - (b)	<u>\$ 7,555,375</u>	<u>\$ 5,373,721</u>	<u>\$ 6,561,338</u>	<u>\$ 8,772,078</u>
Fiduciary net position as a % of total pension liability	88.51%	90.87%	87.73%	84.70%
Pensionable covered payroll	\$10,250,526	\$ 9,677,994	\$ 9,464,434	\$ 9,306,723
Net pension liability/(asset) as a % of covered payroll	73.71%	55.53%	69.33%	94.26%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 1,100,110	\$ 1,058,013	\$ 1,005,206
3,838,949	3,384,065	3,173,726
6,443,260	(134,977)	-
(42,387)	(351,099)	(261,512)
-	456,963	-
(39,597)	(61,025)	-
<u>(1,951,275)</u>	<u>(1,592,272)</u>	<u>(1,361,169)</u>
9,349,060	2,759,668	2,556,251
44,672,240	41,912,572	39,356,321
<u>\$ 54,021,300</u>	<u>\$ 44,672,240</u>	<u>\$ 41,912,572</u>

\$ 911,512	\$ 923,215	\$ 878,198
623,714	611,981	583,244
2,986,268	9,488	2,567,329
(39,597)	(61,025)	-
(1,951,275)	(1,592,272)	(1,361,169)
(32,429)	(29,011)	(30,037)
<u>160,363</u>	<u>127,184</u>	<u>(12,623)</u>
2,658,556	(10,440)	2,624,942
<u>40,275,214</u>	<u>40,285,654</u>	<u>37,660,712</u>
<u>\$ 42,933,770</u>	<u>\$ 40,275,214</u>	<u>\$ 40,285,654</u>
<u>\$ 11,087,530</u>	<u>\$ 4,397,026</u>	<u>\$ 1,626,918</u>
79.48%	90.16%	96.12%

\$ 8,910,203	\$ 8,742,590	\$ 8,332,057
124.44%	50.29%	19.53%

FAYETTE COUNTY, TEXAS
SCHEDULE OF COUNTY CONTRIBUTIONS
FAYETTE COUNTY PENSION PLAN
LAST TEN PLAN YEARS

	2020	2019	2018	2017
Actuarially required contribution	\$ 1,524,255	\$ 998,768	\$ 974,836	\$ 952,077
Contributions in relation to the actuarially determined contribution	(1,524,255)	(998,768)	(974,836)	(952,077)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$10,250,526	\$9,677,994	\$9,464,434	\$ 9,306,723
Contributions as a percentage of covered-employee payroll	14.87%	10.32%	10.30%	10.23%

Notes to Schedule

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two prior years to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: Employer contributions reflect that a 50% CPI COLA was adopted. New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: Employer contributions reflect that the current service matching rate was increased to 175%.

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

2016	2015	2014	2013	2012	2011
\$ 911,512	\$ 923,215	\$ 878,198	\$ 807,750	\$ 775,869	\$ 700,756
(911,512)	(923,215)	(878,198)	(807,750)	(775,869)	(702,281)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,525)
\$8,910,203	\$8,742,590	\$8,332,057	\$8,021,342	\$7,965,794	\$7,616,909
10.23%	10.56%	10.54%	10.07%	9.74%	9.20%

FAYETTE COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

Budget

The official budget was prepared for adoption for all Governmental Fund Types. The budget was prepared in accordance with accounting practices generally accepted in the United States of America. The following procedures are followed in establishing the budgetary data:

- a. Prior to the end of the current fiscal year, the County prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. A meeting of the Commissioners Court is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
- c. Prior to the beginning of the fiscal year, the budget is legally enacted through passage of a resolution by the Commissioners Court.

Once a budget is approved, it can be amended at department and fund level only by approval of a majority of the members of the Commissioners Court. Amendments are presented to the Court at its regular meetings.

Each amendment must have Court approval. Such amendments are made before the fact, are reflected in the official minutes of the Commissioners Court and are not made after fiscal year end as required by law.

Each amendment is controlled by the budget coordinator at the revenue and expenditure function/department level. Budgeted amounts are as amended by the Commissioners Court. All budget appropriations lapse at year end.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at December 31, and encumbrances outstanding at that time are to be either cancelled or appropriately provided for in the subsequent year's budget. There were no end-of-year outstanding encumbrances that were provided for in the subsequent year's budget.

Defined Benefit Pension Plan

Changes of benefit terms

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Changes of assumptions

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

COMBINING AND INDIVIDUAL FUND STATEMENTS

FAYETTE COUNTY, TEXAS

GENERAL FUND

BALANCE SHEET

DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 1,993,738	\$ 1,256,697
Taxes receivable, net	312,856	376,414
Sales tax receivable	212,575	170,478
Due from other funds	2,620	4,367
Total assets	<u>\$ 2,521,789</u>	<u>\$ 1,807,956</u>
LIABILITIES		
Accounts payable	\$ 103,904	\$ -
Deferred tax revenue	312,856	376,414
Total liabilities	<u>416,760</u>	<u>376,414</u>
FUND EQUITY		
Fund balance - unassigned	1,465,098	795,027
Fund balance - assigned	639,931	636,515
Total fund equity	<u>2,105,029</u>	<u>1,431,542</u>
Total liabilities and fund equity	<u>\$ 2,521,789</u>	<u>\$ 1,807,956</u>

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GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes				
Current and delinquent ad valorem taxes	\$ 9,270,000	\$ 9,642,019	\$ 372,019	\$ 9,800,356
Current ad valorem taxes - fire departments	682,000	682,000	-	133,964
Total ad valorem taxes	9,952,000	10,324,019	372,019	9,934,320
Other taxes				
County sales taxes	2,127,000	2,427,656	300,656	2,119,913
Mixed drink taxes	46,000	83,175	37,175	44,702
Total other taxes	2,173,000	2,510,831	337,831	2,164,615
Licenses and permits				
Beer and wine permits	4,500	8,184	3,684	9,101
Occupation permits	6,400	6,470	70	12,483
Sewage permits	80,000	83,150	3,150	92,760
Total licenses and permits	90,900	97,804	6,904	114,344
Intergovernmental revenue				
Sheriff - Grant funds	-	53,960	53,960	-
Reimbursed CAECD	85,000	93,763	8,763	89,306
Salary reimbursement - sheriff dept.	40,400	40,516	116	44,445
County attorney state aid	28,000	36,667	8,667	18,333
State salary supplement	30,500	30,804	304	33,144
Reimbursed indigent defense	22,000	33,166	11,166	30,531
Judicial district contributions	35,000	35,144	144	37,668
Reimbursed HAVA grants	-	4,261	4,261	150,311
Airport contributions	14,100	41,628	27,528	38,791
Grant funds	-	784,850	784,850	79,992
Airport grants	-	30,000	30,000	-
Total intergovernmental revenue	255,000	1,184,759	929,759	522,521
Fines and forfeitures				
County court	70,000	71,679	1,679	59,303
District court	90,000	109,695	19,695	75,544
Justice court	711,500	711,596	96	483,426
Total fines and forfeitures	871,500	892,970	21,470	618,273
Depository interest	130,000	161,745	31,745	166,369
Miscellaneous				
Open records fees	-	101	101	-
Rent on county property	15,000	15,000	-	14,845
Oil & gas leases and royalties	4,850	4,877	27	2,126
EMS donations	2,000	2,410	410	2,200
EMS other services fees	-	3,643	3,643	-
EMS injury prevention program	-	-	-	-
EMS grant funds	-	28,135	28,135	-
EMS sale of equipment	-	4,000	4,000	23,788
Sale of recyclables	3,400	3,426	26	47,541
Garbage disposal fees	-	350,362	350,362	-
Elections other fees	-	24	24	-
Sale of estrays	-	1,491	1,491	-
Sheriff insurance settlements	-	56,956	56,956	-
EMS insurance settlements	-	15,193	15,193	-
Co building insurance settlements	-	11,269	11,269	224,500
Miscellaneous	137,000	139,940	2,940	187,244
Total miscellaneous	162,250	636,827	474,577	502,244

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance	2020
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 43,300	\$ 43,481	\$ 181	\$ 27,903
County clerk	345,500	345,658	158	302,935
Tax assessor - collector	265,000	278,145	13,145	265,483
District clerk	66,800	66,805	5	52,619
Justices of the peace	44,700	44,798	98	32,554
Constables	15,000	16,841	1,841	20,593
Co. Attorney open records	-	110	110	-
Ambulance fees	1,450,000	1,553,901	103,901	1,560,341
Supplemental ambulance fees	-	-	-	26,432
Airport fees	58,000	63,065	5,065	58,239
Arrest fees	117,900	117,934	34	93,829
County child abuse prevention fee	-	400	400	100
Judicial support fees	24,200	24,239	39	27,783
Family violence fine	-	258	258	6
Time payment fees	1,300	1,326	26	1,748
Prctrial intervention program fees	30,000	47,562	17,562	33,094
Jury reimbursement fees	4,700	4,720	20	6,448
County jury fees	-	627	627	306
State costs service fees	40,000	47,907	7,907	30,597
Court initiated guardianship fces	600	662	62	28,040
Other fees	79,100	79,182	82	186,486
Prosecutor's fees	-	2,214	2214	788
Total official fee collections	<u>2,586,100</u>	<u>2,739,835</u>	<u>153,735</u>	<u>2,756,324</u>
Total revenues	<u>16,220,750</u>	<u>18,548,790</u>	<u>2,328,040</u>	<u>16,779,010</u>
EXPENDITURES				
Administrative and general				
County judge				
Salary:				
Official	56,200	56,200	-	71,930
Assistants	8,455	8,452	3	18,188
Secretaries	24,900	24,699	201	25,649
County judge supplement	25,200	25,200	-	12,600
Court administrator	47,000	47,000	-	48,774
Social security tax	12,110	11,977	133	13,199
Life insurance	50	50	-	53
Health insurance	19,569	19,890	(321)	19,569
Dental insurance	901	756	145	187
Retirement	23,539	22,766	773	23,637
Worker's compensation	510	267	243	303
Unemployment tax	95	40	55	46
Travel and training	2,000	501	1,499	1,065
Telephone/communications	3,500	3,298	202	3,231
Postage	1,000	1,000	-	1,000
Furniture and equipment	3,850	3,848	2	3,423
Miscellaneous	500	750	(250)	985
Total county judge	<u>229,379</u>	<u>226,694</u>	<u>2,685</u>	<u>243,839</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 229,700	\$ 229,599	\$ 101	\$ 238,430
Salary - Grant specialists	53,000	53,000	-	-
Salary - Coordinators	217,304	211,592	5,712	211,374
Social security tax	34,195	31,764	2,431	32,765
Life insurance	170	188	(18)	175
Health insurance	102,730	102,703	27	96,681
Dental insurance	2,254	2,265	(11)	556
Retirement	66,469	65,605	864	66,886
Worker's compensation	1,666	984	682	1,255
Unemployment tax	160	107	53	106
Gasoline, oil, etc.	3,000	4,985	(1,985)	2,309
Travel and training	3,000	5,035	(2,035)	3,184
Telephone/communications	1,000	779	221	908
Furniture and equipment	3,000	-	3,000	-
Bond premium	-	93	(93)	355
Equipment repairs and replacements	2,000	4,405	(2,405)	1,003
Miscellaneous	500	255	245	119
Total commissioners' court	720,148	713,359	6,789	656,106
County clerk				
Salary - Official	56,800	56,800	-	58,984
Salary - Deputies	267,000	247,005	19,995	264,864
Social security tax	24,771	21,862	2,909	23,268
Life insurance	200	191	9	199
Health insurance	91,797	92,929	(1,132)	92,487
Dental insurance	2,404	2,322	82	576
Retirement	39,703	45,176	(5,473)	48,156
Worker's compensation	1,224	664	560	784
Unemployment tax	160	124	36	133
Travel and training	5,000	3,932	1,068	963
Telephone/communications	3,800	3,511	289	3,504
Postage	2,500	2,518	(18)	1,592
Bond premium	325	314	11	314
Furniture and equipment	500	-	500	332
Miscellaneous	650	626	24	737
Total county clerk	496,834	477,974	18,860	496,893

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021
 WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance	2020
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 24,648	\$ 21,631	\$ 3,017	\$ 22,288
Social security tax	1,886	1,655	231	1,705
Life insurance	-	-	-	-
Health insurance	-	-	-	-
Retirement	3,665	3,217	448	3,314
Worker's compensation	80	89	(9)	101
Unemployment tax	5	11	(6)	11
Travel and training	2,000	-	2,000	-
Telephone/communications	2,400	2,672	(272)	2,336
Postage	150	55	95	55
Furniture and equipment	-	242	(242)	-
Miscellaneous	50	50	-	-
Total veterans service officer	34,884	29,622	5,262	29,810
County surveyor				
Telephone/communications	300	300	-	300
Total county surveyor	300	300	-	300
Public assistance				
Child Welfare Board	5,000	5,000	-	5,000
MR Center	14,000	14,000	-	14,000
Combined Community Action	10,000	10,000	-	10,000
CARTS	10,000	10,000	-	10,000
Animal Shelter	62,900	62,900	-	62,900
Family Crisis Center	8,000	8,000	-	8,000
CASA	12,000	12,000	-	12,000
Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocacy Center	10,000	10,000	-	10,000
Navidad Valley Community	10,000	10,000	-	8,000
Miscellaneous	7,600	7,521	79	8,079
Total public assistance	159,500	159,421	79	157,979

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 74,000	\$ 69,235	\$ 4,765	\$ 80,539
Professional services	21,000	20,918	82	16,425
Autopsies	70,000	65,675	4,325	52,860
Maintenance contracts	252,700	258,723	(6,023)	256,659
Telephone/communications	25,000	22,506	2,494	24,820
Public notices	2,500	1,011	1,489	4,676
Equipment repairs and replacements	5,000	2,852	2,148	5,384
Dues	5,600	5,211	389	4,376
Fines and fees due state	165,000	123,002	41,998	175,617
Risk insurance	96,000	139,763	(43,763)	218,773
Bounty	48,000	25,112	22,888	27,569
Donations to first responders	6,000	1,570	4,430	2,240
Donations for soil conservation	5,000	5,000	-	5,000
Donations to fire departments	682,000	679,392	2,608	659,898
Historical commission assistance	5,000	2,275	2,725	3,468
COVID-19 expenses	20,000	15,740	4,260	109,404
Miscellaneous	25,000	67,531	(42,531)	27,349
Total other	<u>1,507,800</u>	<u>1,503,516</u>	<u>2,284</u>	<u>1,675,057</u>
Total administrative and general	3,148,845	3,112,886	35,959	3,259,984
Financial administration				
County auditor				
Salary:				
Official	66,100	66,100	-	68,642
Assistants	252,300	243,725	8,575	256,569
Social security tax	24,358	22,655	1,703	24,028
Life insurance	180	162	18	145
Health insurance	69,316	73,274	(3,958)	65,686
Dental insurance	1,803	1,997	(194)	451
Retirement	47,346	46,071	1,275	48,359
Worker's compensation	750	712	38	729
Unemployment tax	159	155	4	163
Travel and training	3,000	6,166	(3,166)	100
Telephone/communications	2,000	1,758	242	1,747
Postage	4,000	3,035	965	3,275
Bond premium	93	92	1	93
Furniture and equipment	3,000	1,207	1,793	792
Miscellaneous	700	1,286	(586)	1,183
Total county auditor	<u>475,105</u>	<u>468,395</u>	<u>6,710</u>	<u>471,962</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 56,800	\$ 56,800	\$ -	\$ 55,853
Deputies	150,600	107,460	43,140	136,178
Social security tax	15,866	12,113	3,753	13,836
Life insurance	126	99	27	99
Health insurance	53,642	38,099	15,543	44,413
Dental insurance	1,502	1,187	315	200
Retirement	30,840	24,425	6,415	28,555
Worker's compensation	520	377	143	481
Unemployment tax	82	54	28	67
Travel and training	2,000	893	1,107	203
Telephone/communications	800	772	28	766
Postage	9,000	3,180	5,820	2,162
Bond premium	3,550	(955)	4,505	3,054
Issuing license plates	9,336	9,633	(297)	9,213
Furniture and equipment	3,000	-	3,000	-
Miscellaneous	500	125	375	-
Total tax assessor - collector	338,164	254,262	83,902	295,080
Tax appraisal district				
Contribution	394,513	374,451	20,062	369,716
Total tax appraisal district	394,513	374,451	20,062	369,716
Total financial administration	1,207,782	1,097,108	110,674	1,136,758
Judicial				
District judge				
Printing and office supplies	500	171	329	234
Telephone/communications	1,000	483	517	478
Postage	350	330	20	341
Furniture and equipment	1,500	737	763	1,625
Miscellaneous	130	205	(75)	-
Total district judge	3,480	1,926	1,554	2,678

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021
 WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 56,800	\$ 56,800	\$ -	\$ 58,984
Deputies	115,300	110,734	4,566	111,991
Social security tax	13,166	12,220	946	12,538
Life insurance	100	101	(1)	101
Health insurance	42,543	43,065	(522)	42,543
Dental insurance	901	1,212	(311)	300
Retirement	25,591	24,912	679	25,424
Worker's compensation	500	356	144	404
Unemployment tax	58	55	3	56
Travel and training	2,000	451	1,549	613
Telephone/communications	1,500	676	824	670
Postage	5,000	5,035	(35)	4,000
Bond premium	335	136	199	136
Furniture and equipment	3,500	665	2,835	5,408
Miscellaneous	125	255	(130)	125
Total district clerk	267,419	256,673	10,746	263,293
District court				
Salary:				
Assistants	1,000	153	847	-
Court reporter	49,500	49,500	-	52,379
Court administrator	49,000	51,351	(2,351)	52,446
Juvenile board member	7,800	3,600	4,200	3,692
Social security tax	8,208	7,888	320	8,188
Life insurance	52	51	1	51
Health insurance	17,429	17,651	(222)	17,429
Dental insurance	601	610	(9)	151
Retirement	15,956	15,353	603	15,813
Worker's compensation	625	188	437	291
Unemployment tax	56	51	5	53
Printing and office supplies	500	314	186	217
Administrative expenses	2,500	4,123	(1,623)	2,453
Court appointed attorneys	232,000	232,000	-	146,250
Travel and training	1,000	-	1,000	-
Grand jurors	3,500	1,146	2,354	474
Petit jurors	1,000	3,926	(2,926)	-
Miscellaneous	25,000	18,839	6,161	2,711
Total district court	415,727	406,744	8,983	302,598

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance	2020
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 18,300	\$ 15,400	\$ 2,900	\$ 15,992
Social security tax	1,400	1,178	222	1,224
Retirement	2,721	2,290	431	2,378
Unemployment tax	9	-	9	-
Administrative expense	2,500	-	2,500	696
Miscellaneous	1,009	6,000	(4,991)	8,000
Total county court	25,939	24,868	1,071	28,290
Justice of the peace, precinct #1				
Salary - Official	45,300	45,300	-	47,042
Salary - Assistants	71,500	71,500	-	74,250
Social security tax	8,935	8,190	745	8,621
Life insurance	77	76	1	76
Health insurance	41,438	42,143	(705)	41,438
Dental insurance	901	909	(8)	225
Retirement	17,368	17,814	(446)	18,500
Worker's compensation	350	267	83	303
Unemployment tax	38	36	2	37
Travel and training	5,000	3,525	1,475	3,155
Telephone/communications	2,500	2,429	71	2,434
Postage	1,000	1,500	(500)	-
Bond premium	75	-	75	-
Furniture and equipment	2,500	-	2,500	2,500
Miscellaneous	350	-	350	60
Total J.P., precinct #1	197,332	193,689	3,643	198,641
Justice of the peace, precinct #2				
Salary - Official	43,900	43,900	-	45,588
Salary - Assistant	36,100	36,100	-	37,488
Social security tax	6,120	5,923	197	6,168
Life insurance	50	33	17	40
Health insurance	22,466	22,445	21	22,090
Dental insurance	601	606	(5)	150
Retirement	11,896	12,342	(446)	12,817
Worker's compensation	236	178	58	202
Unemployment tax	22	18	4	19
Travel and training	3,500	3,315	185	3,218
Telephone/communications	3,500	3,448	52	3,628
Postage	2,090	2,086	4	2,189
Bond premium	200	-	200	-
Office rent/parking lot rent	10,800	10,800	-	10,800
Furniture and equipment	-	-	-	383
Miscellaneous	250	195	55	220
Total J.P., precinct #2	141,731	141,389	342	145,000

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 43,900	\$ 43,900	\$ -	\$ 45,588
Salary - Assistant	54,700	47,475	7,225	53,359
Social security tax	7,543	6,790	753	7,521
Life insurance	25	50	(25)	50
Health insurance	19,075	24,745	(5,670)	20,816
Dental insurance	601	606	(5)	150
Retirement	14,662	14,033	629	15,177
Worker's compensation	350	199	151	280
Unemployment tax	27	24	3	27
Travel and training	4,500	3,235	1,265	3,217
Telephone/communications	4,300	4,045	255	4,169
Postage	700	866	(166)	369
Bond premium	200	-	200	-
Office rent/parking lot rent	300	300	-	-
Furniture and equipment	500	-	500	485
Miscellaneous	100	518	(418)	282
Total J.P., precinct #3	151,483	146,786	4,697	151,490
Justice of the peace, precinct #4				
Salary - Official	43,900	43,900	-	45,588
Salary - Assistant	51,500	51,501	(1)	53,482
Social security tax	7,298	7,281	17	7,560
Life insurance	60	51	9	57
Health insurance	27,448	27,566	(118)	27,391
Dental insurance	751	721	30	179
Retirement	14,186	14,632	(446)	15,195
Worker's compensation	232	223	9	213
Unemployment tax	26	26	-	27
Travel and training	4,300	3,528	772	3,075
Telephone/communications	8,200	7,855	345	7,896
Postage	1,500	1,344	156	880
Bond premium	-	71	(71)	339
Miscellaneous	131	120	11	60
Total J.P., precinct #4	159,532	158,819	713	161,942
Justice of the peace - all pcts.	650,078	640,683	9,395	657,073
Total judicial	1,362,643	1,330,894	31,749	1,253,932

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance	2020
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistants	\$ 216,000	\$ 154,210	\$ 61,790	\$ 179,429
Secretaries	182,948	139,023	43,925	137,188
Social security tax	30,520	20,403	10,117	22,037
Life insurance	154	155	(1)	153
Health insurance	92,372	85,805	6,567	85,220
Dental insurance	2,103	1,996	107	451
Retirement	59,324	43,604	15,720	47,081
Worker's compensation	200	118	82	116
Unemployment tax	200	146	54	158
Travel and training	3,000	1,892	1,108	871
Telephone/communications	1,500	1,941	(441)	1,980
Postage	750	97	653	255
Bond premium	250	-	250	177
Furniture and equipment	5,000	954	4,046	3,583
Miscellaneous	500	6,632	(6,132)	5,992
Total county attorney	<u>594,821</u>	<u>456,977</u>	<u>137,845</u>	<u>484,692</u>
Total legal	594,821	456,977	137,844	484,692
Public safety				
Justice court				
Petit Jurors	300	-	300	-
Collection Fees	87,900	87,877	23	63,348
Total justice court	<u>88,200</u>	<u>87,877</u>	<u>323</u>	<u>63,348</u>
Juvenile probation				
Juvenile probation	75,000	75,000	-	75,000
Furniture and equipment	400	392	8	-
Total juvenile probation	<u>75,400</u>	<u>75,392</u>	<u>8</u>	<u>75,000</u>
Juvenile judge				
Juvenile judge	5,400	5,400	-	5,608
Social security tax	418	413	5	429
Life insurance	1	1	-	1
Health insurance	167	-	167	-
Dental insurance	20	18	2	4
Retirement	828	803	25	834
Total juvenile judge	<u>6,834</u>	<u>6,635</u>	<u>199</u>	<u>6,876</u>

GENERAL FUND

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CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020
	Budget	Actual		Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Director/manager	\$ 80,000	\$ 80,000	\$ -	\$ 86,605
Assistant director	-	-	-	30,877
Assistants	47,700	47,500	200	43,173
Attendants	1,626,792	1,666,435	(39,643)	1,637,261
Instructors	2,400	-	2,400	1,300
Social security tax	134,402	133,387	1,015	133,325
Life insurance	690	664	26	672
Health insurance	325,000	292,513	32,487	333,109
Dental insurance	8,714	7,730	984	1,978
Retirement	261,250	266,758	(5,508)	267,543
Worker's compensation	29,151	24,070	5,081	23,767
Unemployment tax	845	897	(52)	900
Uniforms	9,500	9,279	221	9,503
Printing and office supplies	10,000	4,278	5,722	6,735
Gasoline, oil, etc.	100,000	85,125	14,875	64,576
Hardware and supplies	15,000	7,080	7,920	10,180
Tires, tubes and batteries	8,500	5,928	2,572	10,410
Medical supplies	130,000	104,590	25,410	86,958
Injury prevention program supplies	2,000	-	2,000	240
Director of medical services	8,000	7,000	1,000	7,000
Physical and psychological exam	30,000	2,758	27,242	1,332
Travel and training	38,000	11,967	26,033	2,915
Training and education supplies	10,000	5,890	4,110	1,350
Telephone/communications	28,000	24,421	3,579	29,256
Utilities	26,000	32,366	(6,366)	32,371
Postage	1,500	471	1,029	946
Bond premium	700	-	700	547
Equipment repairs and replacements	120,000	109,533	10,467	125,503
Building repairs and replacements	13,000	11,703	1,297	19,517
Collection fees	-	5,020	(5,020)	1,025
Refunds	20,000	-	20,000	962
Ambulance	471,938	-	471,938	-
Small tools and equipment	107,300	10,226	97,074	20,600
Medical equipment	-	-	-	-
Miscellaneous	10,000	7,135	2,865	14,436
Total EMS	<u>3,676,382</u>	<u>2,964,724</u>	<u>711,658</u>	<u>3,006,872</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021
 WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance	2020
	Budget	Actual	Favorable (Unfavorable)	Actual
Constable, precinct #1				
Salary - Official	\$ 18,300	\$ 20,000	\$ (1,700)	\$ 20,630
Social security tax	1,400	1,498	(98)	1,546
Life insurance	25	16	9	17
Health insurance	9,538	9,638	(100)	9,538
Dental insurance	300	303	(3)	75
Retirement	2,721	2,974	(253)	3,068
Worker's compensation	800	752	48	732
Uniforms	300	-	300	-
Gasonline. oil. etc.	1,700	846	854	489
Travel and training	400	-	400	-
Telephone/communications	600	384	216	448
Bond premium	300	-	300	177
Equipment repairs and replacements	3,000	337	2,663	161
Furnitucr and equipment	5,000	2,612	2,388	-
Miscellaneous	500	156	344	170
Total constable. precinct #1	44,884	39,516	5,368	37,051
Constable, precinct #2				
Salary - Official	20,000	20,000	-	20,630
Social security tax	1,400	1,365	35	1,431
Life insurance	25	17	8	16
Health insurance	7,892	8,013	(121)	7,892
Dental insurance	300	303	(3)	75
Retirement	2,721	2,974	(253)	3,068
Worker's compensation	800	752	48	731
Uniforms	500	1,054	(554)	113
Gasoline, oil and etc.	1,400	2,375	(975)	1,373
Bond premium	-	-	-	177
Telephone/communications	650	732	(82)	746
Equipment repairs and replacement	1,200	954	246	351
Furniture and equipment	4,463	2,612	1,851	-
Miscellaneous	200	170	30	110
Total constable. precinct #2	41,551	41,321	230	36,713
Constable, precinct #3				
Salary - Official	18,300	17,600	700	18,230
Social security tax	1,400	1,346	54	1,395
Life insurance	25	11	14	12
Health insurance	9,538	9,638	(100)	9,538
Dental insurance	300	303	(3)	75
Retirement	2,721	2,617	104	2,711
Worker's compensation	800	752	48	731
Uniforms	300	-	300	-
Gasoline, oil and etc.	500	-	500	-
Telephone/communications	352	384	(32)	416
Bond premium	-	-	-	177
Office rent/parking lot rent	300	300	-	-
Equipment repairs and replacements	2,700	1,753	947	-
Furniture and equipment	250	-	250	-
Miscellaneous	50	75	(25)	50
Total constable, precinct #3	37,536	34,779	2,757	33,335

GENERAL FUND

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CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
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WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 18,300	\$ 20,000	\$ (1,700)	\$ 20,631
Social security tax	1,400	1,530	(130)	1,578
Life insurance	25	25	-	25
Health insurance	9,538	9,638	(100)	9,538
Dental insurance	300	303	(3)	75
Retirement	2,721	2,974	(253)	3,068
Worker's compensation	800	752	48	731
Uniforms	300	-	300	287
Gasoline, oil, etc.	7,000	252	6,748	176
Telephone/communications	525	384	141	416
Bond premiums	-	-	-	177
Equipment repairs and replacements	1,100	219	881	238
Furniture and equipment	52,200	12,078	40,122	-
Miscellaneous	150	50	100	57
Total constable, precinct #4	94,359	48,205	46,154	36,997
Constables - all precincts	218,330	163,821	54,509	144,096
Sheriff				
Salary - Official	69,400	71,080	(1,680)	73,657
Salary - Deputies	1,584,450	1,505,795	78,655	1,370,398
Salary - Receptionist	38,000	40,311	(2,311)	47,875
Salary - Dispatchers	362,696	387,764	(25,068)	357,983
Social security tax	157,180	145,552	11,628	134,746
Life insurance	850	917	(67)	839
Health insurance	405,968	488,548	(82,580)	452,226
Dental insurance	7,812	11,342	(3,530)	2,629
Retirement	305,507	298,136	7,371	275,081
Worker's compensation	23,000	24,731	(1,731)	21,870
Unemployment tax	992	967	25	889
Uniforms	79,000	78,975	25	7,921
Printing and office supplies	16,000	19,025	(3,025)	17,199
Gasoline, oil, etc.	165,000	184,386	(19,386)	109,432
Hardware and supplies	10,000	16,950	(6,950)	7,096
Tires, tubes, and batteries	25,000	23,453	1,547	19,688
Physical and psychological exams	2,000	2,951	(951)	621
Travel and training	15,500	7,246	8,254	1,862
Telephone/communications	60,000	69,058	(9,058)	53,733
Postage	2,650	1,122	1,528	1,103
Bond premiums	1,000	685	315	912
Office rent/parking lot rent	300	300	-	-
Equipment repairs and replacements	86,000	133,370	(47,370)	106,550
Furniture and equipment	110,000	4,839	105,161	15,171
Miscellaneous	8,500	14,015	(5,515)	10,870
Total sheriff	3,536,805	3,531,518	5,287	3,090,351

GENERAL FUND

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CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Salary-official	\$ 56,400	\$ 56,400	\$ -	\$ 58,569
Salary-Secretaries	18,800	18,801	(1)	19,524
Salary-Internship	11,400	11,381	19	7,135
Social security tax	9,808	10,235	(427)	6,102
Life insurance	36	70	(34)	36
Health insurance	32,445	33,960	(1,515)	23,789
Dental insurance	751	737	14	108
Retirement	16,268	19,063	(2,795)	12,673
Worker's compensation	742	993	(251)	465
Unemployment tax	46	70	(24)	42
Gasoline, oil, etc.	6,000	2,478	3,522	1,727
Travel and training	2,000	-	2,000	1,974
Telephone/communications	3,600	1,294	2,306	1,265
Postage	300	20	280	-
Equipment repairs and replacements	1,650	288	1,362	2,579
Miscellaneous	3,000	2,661	339	2,401
Total emergency management	163,246	158,451	4,795	138,389
Community supervision and corrections				
Telephone/communications	5,000	2,979	2,021	3,186
Furniture and equipment	9,400	150	9,250	-
Total community supervision and corrections	14,400	3,129	11,271	3,186
DPS highway patrol				
Assistants	59,400	59,299	101	61,580
Social security tax	4,544	4,152	392	4,323
Life insurance	40	40	-	40
Health insurance	20,031	20,001	30	19,945
Dental insurance	451	478	(27)	119
Retirement	8,833	8,818	15	9,157
Worker's compensation	218	223	(5)	213
Unemployment tax	30	30	-	31
Printing and office supplies	1,000	749	251	2,782
Travel and training	-	22	(22)	-
Telephone/communications	3,000	2,774	226	3,073
Utilities	600	704	(104)	674
Postage	400	271	129	192
Furniture and equipment	1,000	190	810	1,726
Miscellaneous	1,000	-	1,000	121
Total DPS highway patrol	100,547	97,751	2,796	103,976

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WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance	2020
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Worker's compensation	\$ 101	\$ 68	\$ 33	\$ 101
Hardware and supplies	70	69	1	-
Telephone/communications	336	336	-	336
Utilities	3,749	3,748	1	3,724
Building repairs and replacements	82,200	82,188	12	70,805
Miscellaneous	1,850	1,847	3	-
Total sanitation	88,306	88,256	50	74,966
Recycling center				
Coordinator	6,600	101	6,499	6,854
Attendants	212,457	212,419	38	127,899
Social security tax	13,307	15,840	(2,533)	9,883
Life insurance	75	69	6	64
Health insurance	31,000	27,214	3,786	29,062
Dental insurance	901	859	42	233
Retirement	25,868	31,602	(5,734)	20,038
Worker's compensation	2,627	2,220	407	1,901
Unemployment tax	95	106	(11)	64
Gasoline, oil, etc.	4,500	9,252	(4,752)	4,804
Hardware and supplies	6,000	5,956	44	5,704
Travel and training	500	1,181	(681)	480
Telephone/communications	1,500	2,985	(1,485)	2,213
Utilities	6,108	5,731	377	5,483
Equipment repairs and replacements	12,000	17,352	(5,352)	20,707
Building repairs and replacements	8,000	-	8,000	728
Disposal supplies	58,800	58,786	14	-
Land rental	5,400	5,294	106	-
Portable facilities	4,472	3,355	1,117	-
Truck weight	-	160	(160)	-
Other disposal	-	891	(891)	-
Solid waste disposal	180,560	167,496	13,064	122,442
Furniture and equipment	1,000	5,062	(4,062)	10,300
Miscellaneous	-	600	(600)	-
Total recycling center	581,778	574,531	7,239	368,859
Total public safety	8,550,228	7,752,085	798,135	7,075,919
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	89,400	93,073	(3,673)	98,529
Social security tax	6,839	7,017	(178)	7,343
Life insurance	9,221	52	9,169	51
Health insurance	22,366	23,237	(871)	22,509
Dental insurance	601	620	(19)	153
Retirement	13,294	14,099	(805)	14,721

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021
 WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance	2020
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's compensation	\$ 2,478	\$ 3,768	\$ (1,290)	\$ 2,542
Unemployment tax	45	47	(2)	49
Gasoline, oil, etc.	238	1,119	(881)	650
Hardware and supplies	10,000	12,062	(2,062)	13,331
Maintenance contracts	20,500	13,577	6,923	17,077
Telephone/communications	14,000	12,651	1,349	12,629
Utilities	110,000	98,017	11,983	90,291
Office rent/parking lot rent	18,000	18,000	-	18,000
Equipment repairs and replacements	5,000	5,382	(382)	9,713
Building repairs and replacements	80,000	68,484	11,516	164,978
Grounds maintenance	2,000	7,628	(5,628)	2,882
Janitorial service	22,000	21,842	158	21,097
Miscellaneous	2,500	1,797	703	7,679
Total courthouse and associated buildings	428,482	402,472	26,010	504,224
Justice center				
Cooks	32,800	32,800	-	34,061
Jailers	598,811	610,256	(11,445)	623,897
Social security tax	45,676	46,215	(539)	47,401
Life insurance	308	337	(29)	345
Health insurance	158,627	175,856	(17,229)	173,118
Dental insurance	4,808	4,356	452	1,077
Retirement	88,783	95,622	(6,839)	97,839
Worker's compensation	12,240	12,528	(288)	11,759
Unemployment tax	380	322	58	328
Uniforms	2,800	1,771	1,029	298
Animal control	3,000	60	2,940	1,229
Groceries	52,000	49,696	2,304	42,706
Inmate work detail	2,500	307	2,193	122
Hardware and supplies	16,000	19,451	(3,451)	18,096
Director of medical services	6,500	-	6,500	7
Medical services	99,450	99,403	47	90,113
Travel and training	3,000	-	3,000	140
Telephone/communications	4,500	5,436	(936)	4,071
Utilities	50,000	42,042	7,958	39,442
Equipment repairs and replacements	36,500	3,106	33,394	3,820
Building repairs and replacements	27,000	24,817	2,183	22,178
Furniture and equipment	2,250	4,602	(2,352)	339
Miscellaneous	5,000	22,926	(17,926)	20,836
Total justice center	1,252,933	1,251,909	1,024	1,233,222

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WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance	2020 Actual
	Budget	Actual	Favorable (Unfavorable)	
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Director/manager	\$ 19,300	\$ 35,016	\$ (15,716)	\$ 39,285
Salary- Maintenance	32,800	19,683	13,117	20,481
Social security tax	3,985	3,859	126	4,077
Life insurance	34	29	5	31
Health insurance	19,045	15,909	3,136	17,880
Dental insurance	451	454	(3)	113
Retirement	7,747	8,134	(387)	8,887
Worker's compensation	1,367	1,004	363	925
Unemployment tax	30	27	3	30
Gasoline, oil, etc.	1,800	1,390	410	50
Hardware and supplies	3,500	535	2,965	2,805
Travel and training	1,500	497	1,003	75
Telephone/communications	4,200	3,922	278	3,725
Utilities	11,500	13,050	(1,550)	12,706
Postage	200	-	200	-
Equipment repairs and replacements	5,000	5,218	(218)	6,313
Buildings repairs and replacements	22,200	22,165	35	3,317
Grounds maintenance	1,000	1,009	(9)	908
Furniture and equipment	5,000	4,777	223	-
Miscellaneous	2,500	896	1,604	281
Total airport	<u>143,159</u>	<u>137,574</u>	<u>5,585</u>	<u>121,889</u>
Total public facilities	1,824,574	1,791,955	32,619	1,859,335
Extension service				
Secretaries	70,700	63,995	6,705	73,162
Agriculture agents	59,400	59,400	-	61,684
FSC agents	29,700	29,700	-	30,842
Assistants	41,200	41,200	-	42,785
Social security tax	15,377	14,033	1,344	15,153
Life insurance	67	65	2	76
Health insurance	38,675	37,871	804	38,675
Dental insurance	901	809	92	225
Retirement	16,640	15,642	998	17,241
Worker's compensation	351	267	84	381
Unemployment tax	100	97	3	104
Printing and office supplies	4,200	1,894	2,306	2,054
Demonstration supplies	3,500	1,242	2,258	486
Gasoline, oil, etc.	4,200	2,237	1,963	1,638
Travel and training	12,750	4,619	8,131	2,181
Telephone/communications	8,000	6,305	1,695	7,765

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FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Extension service - cont'd.				
Postage	\$ 1,200	\$ 1,109	\$ 91	\$ 891
Equipment repairs and replacements	1,000	353	647	350
Furniture and equipment	2,500	5,357	(2,857)	416
Miscellaneous	1,000	1,198	(198)	475
Total extension service	311,461	287,393	24,068	296,584
Elections				
Assistants	96,500	74,925	21,575	79,351
Elections administrator	41,000	41,000	-	42,577
Social security tax	10,519	8,292	2,227	8,784
Life insurance	50	76	(26)	76
Health insurance	25,847	25,937	(90)	25,847
Dental insurance	901	606	295	150
Retirement	20,446	16,312	4,134	15,687
Worker's compensation	1,100	491	609	859
Unemployment tax	60	58	2	61
Election supplies	15,000	18,090	(3,090)	59,605
Maintenance contracts	18,800	14,520	4,280	13,925
Travel and training	4,500	3,621	879	2,599
Telephone/communications	6,600	14,029	(7,429)	7,668
Postage	2,000	6,420	(4,420)	3,718
Bond premiums	1,000	70	930	70
Equipment repairs and replacements	5,000	385	4,615	-
Wages - clerks and judges	17,000	6,998	10,002	23,549
Furniture and equipment	40,000	8,054	31,946	12,341
Miscellaneous	3,000	2,343	657	8,320
Total elections	309,323	242,227	67,096	305,187
Rural addressing				
Salary - Official	62,800	62,793	7	65,215
Social security tax	4,804	4,581	223	4,766
Life insurance	25	25	-	25
Health insurance	12,828	13,008	(180)	12,828
Dental insurance	300	303	(3)	75
Retirement	9,338	9,337	1	9,698
Worker's compensation	100	89	11	101
Unemployment tax	31	32	(1)	33
Travel and training	2,200	-	2,200	145
Telephone/communications	500	482	18	482
Postage	100	55	45	55
Miscellaneous	150	142	8	142
Total rural addressing	93,176	90,847	2,329	93,565
Feral hog program				
Hardware and supplies	-	14,282	(14,282)	-
Total feral hog program	-	14,282	(14,282)	-

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CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	2021		Variance Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 11,000	\$ 10,579	\$ 421	\$ -
Computer equipment	40,000	7,315	32,685	8,796
Buildings and improvements	100,000	92,282	7,718	145,471
Furniture and equipment	40,000	803,432	(763,432)	575,403
Total capital outlay	<u>191,000</u>	<u>913,608</u>	<u>(722,608)</u>	<u>729,670</u>
Debt service:				
Interest expense	31,781	32,507	(726)	36,465
Principal retired	-	138,534	(138,534)	170,637
Total debt service	<u>31,781</u>	<u>171,041</u>	<u>(139,260)</u>	<u>207,102</u>
Total expenditures	<u>17,625,626</u>	<u>17,261,303</u>	<u>364,323</u>	<u>16,702,728</u>
Excess(deficit) revenues over(under) expenditures	<u>(1,404,876)</u>	<u>1,287,487</u>	<u>2,692,363</u>	<u>76,282</u>
Other financing sources(uses)				
Capitalized leases	-	-	-	-
Operating transfers in	-	4,000	4,000	785,713
Operating transfers out	<u>(618,000)</u>	<u>(618,000)</u>	<u>-</u>	<u>(720,713)</u>
Total other financing sources(uses)	<u>(618,000)</u>	<u>(614,000)</u>	<u>4,000</u>	<u>65,000</u>
Excess(deficit) revenues and other sources over(under) expenditures and other uses	<u>\$ (2,022,876)</u>	<u>673,487</u>	<u>\$ 2,696,363</u>	<u>141,282</u>
Fund balance, beginning of year		<u>1,431,542</u>		<u>1,290,260</u>
Fund balance, end of year		<u>\$ 2,105,029</u>		<u>\$ 1,431,542</u>

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
ASSETS								
Cash and cash equivalents	\$ 2,604,496	\$ 659,578	\$ 855,968	\$ 214,871	\$ -	\$ -	\$ 35,617	\$ -
Accounts receivable	-	-	-	-	-	-	-	-
Total assets	\$ 2,604,496	\$ 659,578	\$ 855,968	\$ 214,871	\$ -	\$ -	\$ 35,617	\$ -
LIABILITIES								
Overdrafts	\$ -	\$ -	\$ 48,046	\$ 10,194	\$ 209	\$ -	\$ -	\$ 6,866
Accounts payable	99,714	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	\$ 99,714	\$ -	\$ 48,046	\$ 10,194	\$ 209	\$ -	\$ -	\$ 6,866
FUND EQUITY								
Fund balance - restricted	\$ 2,504,782	\$ 659,578	\$ 807,922	\$ 204,677	\$ (209)	\$ -	\$ 35,617	\$ (6,866)
Total fund equity	2,504,782	659,578	807,922	204,677	(209)	-	35,617	(6,866)
Total liabilities and fund equity	\$ 2,604,496	\$ 659,578	\$ 855,968	\$ 214,871	\$ -	\$ -	\$ 35,617	\$ -

Court Reporter Service	County Clerk		County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	American Rescue Plan	Totals (Memorandum Only)	
	Records Management and Preservation	Records Management and Preservation						2021	2020
\$ 31,900	\$ 365,792	\$ 269,472	\$ 211,702	\$ 44,810	\$ 56,888	\$ 6,059	\$1,880,775	\$7,237,928	\$ 3,925,664
-	-	-	-	-	-	-	-	-	433,634
<u>\$ 31,900</u>	<u>\$ 365,792</u>	<u>\$ 269,472</u>	<u>\$ 211,702</u>	<u>\$ 44,810</u>	<u>\$ 56,888</u>	<u>\$ 6,059</u>	<u>\$1,880,775</u>	<u>\$7,237,928</u>	<u>\$ 4,359,298</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,315	\$ 7,367
-	-	-	-	-	-	-	102,974	202,688	386,815
-	-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,974</u>	<u>\$ 268,003</u>	<u>\$ 394,182</u>
\$ 31,900	\$ 365,792	\$ 269,472	\$ 211,702	\$ 44,810	\$ 56,888	\$ 6,059	\$1,777,801	\$6,969,925	\$ 3,965,116
31,900	365,792	269,472	211,702	44,810	56,888	6,059	1,777,801	6,969,925	3,965,116
<u>\$ 31,900</u>	<u>\$ 365,792</u>	<u>\$ 269,472</u>	<u>\$ 211,702</u>	<u>\$ 44,810</u>	<u>\$ 56,888</u>	<u>\$ 6,059</u>	<u>\$1,880,775</u>	<u>\$7,237,928</u>	<u>\$ 4,359,298</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2021

WITH COMPARATIVE TOTALS FOR 2020

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
REVENUES								
General								
Ad valorem taxes	\$ 5,531,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	203,292	-	-	-	-	-	-	-
State aid	-	-	473,926	148,648	-	3,058	2,570	-
County contributions	-	-	-	75,000	-	-	-	-
Depository interest	108,110	-	2,127	6,916	-	-	-	-
Tobacco settlement	-	42,808	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-	-	-
Miscellaneous	193,580	-	25,341	-	-	-	-	-
Total general revenues	6,036,697	42,808	501,394	230,564	-	3,058	2,570	-
Charges for services	774,516	-	811,379	1,290	9,727	-	-	43,213
Total revenues	6,811,213	42,808	1,312,773	231,854	9,727	3,058	2,570	43,213
EXPENDITURES								
Administrative and general	-	-	1,246,615	245,125	52,051	3,643	1,760	52,091
Capital outlay	877,594	-	14,404	-	-	-	-	-
Public transportation	5,574,104	-	-	-	-	-	-	-
Public health	-	50,024	-	-	-	-	-	-
Debt service:								
Interest paid	11,477	-	-	-	-	-	-	-
Principal retired	201,095	-	-	-	-	-	-	-
Total expenditures	6,664,270	50,024	1,261,019	245,125	52,051	3,643	1,760	52,091
Excess(deficit) revenues over (under) expenditures	146,943	(7,216)	51,754	(13,271)	(42,324)	(585)	810	(8,878)
Other financing sources(uses)								
Capitalized leases	303,543	-	-	-	-	-	-	-
Operating transfers in	-	583,000	-	-	35,000	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	303,543	583,000	-	-	35,000	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	450,486	575,784	51,754	(13,271)	(7,324)	(585)	810	(8,878)
Fund balance, beginning of year	2,054,296	83,794	756,168	217,948	7,115	585	34,807	2,012
Fund balance, end of year	\$ 2,504,782	\$ 659,578	\$ 807,922	\$ 204,677	\$ (209)	\$ -	\$ 35,617	\$ (6,866)

Court Reporter Service	County Clerk	Records	County	Justice	Election	County	American	Totals	
	Records	Management	Clerk	Court	Services	and	Rescue	(Memorandum Only)	
	Management	and	Records	Technology	Contract	District	Plan	2021	2020
Preservation	Preservation	Archive	Technology	Contract	Technology	Plan	2021	2020	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,531,715	\$ 5,320,078
-	-	-	-	-	-	-	2,461,582	2,664,874	869,574
-	-	-	-	-	-	-	-	628,202	589,033
-	-	-	-	-	-	-	-	75,000	75,000
-	11,095	9,891	8,657	-	-	-	16,507	163,303	178,510
-	-	-	-	-	-	-	-	42,808	38,903
-	-	-	-	-	-	-	-	-	108
-	-	-	-	24,677	-	769	-	244,367	430,754
-	11,095	9,891	8,657	24,677	-	769	2,478,089	9,350,269	7,501,960
3,692	103,782	8,259	102,376	-	25,173	-	-	1,883,407	1,807,461
3,692	114,877	18,150	111,033	24,677	25,173	769	2,478,089	11,233,676	9,309,421
4,036	14,334	-	96,281	-	5,488	-	10,437	1,731,861	1,760,147
-	-	-	-	-	-	-	189,851	1,081,849	544,188
-	-	-	-	-	-	-	-	5,574,104	6,141,752
-	-	-	-	-	-	-	500,000	550,024	94,265
-	-	-	-	-	-	-	-	11,477	10,614
-	-	-	-	-	-	-	-	201,095	157,644
4,036	14,334	-	96,281	-	5,488	-	700,288	9,150,410	8,708,610
(344)	100,543	18,150	14,752	24,677	19,685	769	1,777,801	2,083,266	600,811
-	-	-	-	-	-	-	-	303,543	347,462
-	-	-	-	-	-	-	-	618,000	233,386
-	-	-	-	-	-	-	-	-	(183,783)
-	-	-	-	-	-	-	-	921,543	397,065
(344)	100,543	18,150	14,752	24,677	19,685	769	1,777,801	3,004,809	997,876
32,244	265,249	251,322	196,950	20,133	37,203	5,290	-	3,965,116	2,967,240
\$ 31,900	\$ 365,792	\$ 269,472	\$ 211,702	\$ 44,810	\$ 56,888	\$ 6,059	\$ 1,777,801	\$ 6,969,925	\$ 3,965,116

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, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ 5,353,251	\$ 5,531,715	\$ 178,464	\$ -	\$ -	\$ -
Intergovernmental revenue	165,380	203,292	37,912	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	78,200	108,110	29,910	-	-	-
Tobacco settlement	-	-	-	39,000	42,808	3,808
Reimbursed services	-	-	-	-	-	-
Miscellaneous	108,900	193,580	84,680	-	-	-
Total general revenues	5,705,731	6,036,697	330,966	39,000	42,808	3,808
Charges for services	650,000	774,516	124,516	-	-	-
Total revenues	6,355,731	6,811,213	455,482	39,000	42,808	3,808
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	924,434	877,594	46,840	-	-	-
Public transportation	5,820,211	5,574,104	246,107	-	-	-
Public health	-	-	-	71,850	50,024	21,826
Debt service:						
Interest paid	14,280	11,477	2,803	-	-	-
Principal retired	-	201,095	(201,095)	-	-	-
Total expenditures	6,758,925	6,664,270	94,655	71,850	50,024	21,826
Excess(deficit) revenues over (under) expenditures	(403,194)	146,943	550,137	(32,850)	(7,216)	25,634
Other financing sources(uses)						
Capitalized leases	-	303,543	(303,543)	-	-	-
Operating transfers in	-	-	-	400,000	583,000	183,000
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	303,543	(303,543)	400,000	583,000	183,000
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ (403,194)	\$ 450,486	\$ 853,680	\$ 367,150	575,784	\$ 208,634
Fund balance, beginning of year		2,054,296			83,794	
Fund balance, end of year		<u>\$ 2,504,782</u>			<u>\$ 659,578</u>	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	473,926	473,926	-	148,648	148,648
-	-	-	75,000	75,000	-
-	2,127	2,127	-	6,916	6,916
-	-	-	-	-	-
-	-	-	-	-	-
-	25,341	25,341	-	-	-
-	501,394	501,394	75,000	230,564	155,564
-	811,379	811,379	500	1,290	790
-	1,312,773	1,312,773	75,500	231,854	156,354
-	1,246,615	(1,246,615)	102,332	245,125	(142,793)
-	14,404	(14,404)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,261,019	(1,261,019)	102,332	245,125	(142,793)
-	51,754	51,754	(26,832)	(13,271)	13,561
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>51,754</u>	<u>\$ 51,754</u>	<u>\$ (26,832)</u>	<u>(13,271)</u>	<u>\$ 13,561</u>
	756,168			217,948	
	<u>\$ 807,922</u>			<u>\$ 204,677</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, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	3,058	3,058
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	3,058	3,058
Charges for services	8,400	9,727	1,327	-	-	-
Total revenues	8,400	9,727	1,327	-	3,058	3,058
EXPENDITURES						
Administrative and general	52,100	52,051	49	-	3,643	(3,643)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	52,100	52,051	49	-	3,643	(3,643)
Excess(deficit) revenues over (under) expenditures	(43,700)	(42,324)	1,376	-	(585)	(585)
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	25,000	35,000	(10,000)	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	25,000	35,000	(10,000)	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ (18,700)	(7,324)	\$ (8,624)	\$ -	(585)	\$ (585)
Fund balance, beginning of year		7,115			585	
Fund balance, end of year		\$ (209)			\$ -	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,570	2,570	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,570	2,570	-	-	-
-	-	-	39,500 #	43,213	3,713
-	2,570	2,570	39,500	43,213	3,713
-	1,760	(1,760)	81,579	52,091	29,488
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,760	(1,760)	81,579	52,091	29,488
-	810	810	(42,079)	(8,878)	33,201
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	810	<u>\$ 810</u>	<u>\$ (42,079)</u>	(8,878)	<u>\$ 33,201</u>
	34,807			2,012	
	<u>\$ 35,617</u>			<u>\$ (6,866)</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, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	11,000	11,095	95
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	11,000	11,095	95
Charges for services	-	3,692	3,692	48,000	103,782	55,782
Total revenues	-	3,692	3,692	59,000	114,877	55,877
EXPENDITURES						
Administrative and general	-	4,036	(4,036)	24,440	14,334	10,106
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	4,036	(4,036)	24,440	14,334	10,106
Excess(deficit) revenues over (under) expenditures	-	(344)	(344)	34,560	100,543	65,983
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	(344)	\$ (344)	\$ 34,560	100,543	\$ 65,983
Fund balance, beginning of year		32,244			265,249	
Fund balance, end of year		<u>\$ 31,900</u>			<u>\$ 365,792</u>	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	9,891	9,891	-	8,657	8,657
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	9,891	9,891	-	8,657	8,657
-	8,259	8,259	-	102,376	102,376
-	18,150	18,150	-	111,033	111,033
-	-	-	-	96,281	(96,281)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	96,281	(96,281)
-	18,150	18,150	-	14,752	14,752
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>18,150</u>	<u>\$ 18,150</u>	<u>-</u>	<u>14,752</u>	<u>\$ 14,752</u>
	251,322			196,950	
	<u>\$ 269,472</u>			<u>\$ 211,702</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, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	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	-	24,677	24,677	-	-	-
Total general revenues	-	24,677	24,677	-	-	-
Charges for services	-	-	-	-	25,173	25,173
Total revenues	-	24,677	24,677	-	25,173	25,173
EXPENDITURES						
Administrative and general	-	-	-	-	5,488	(5,488)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	-	-	-	5,488	(5,488)
Excess(deficit) revenues over (under) expenditures	-	24,677	24,677	-	19,685	19,685
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	24,677	\$ 24,677	\$ -	19,685	\$ 19,685
Fund balance, beginning of year		20,133			37,203	
Fund balance, end of year		\$ 44,810			\$ 56,888	

County and District Court Technology			American Rescue Plan			2021		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,353,251	\$ 5,531,715	\$ 178,464
-	-	-	-	2,461,582	2,461,582	165,380	2,664,874	2,499,494
-	-	-	-	-	-	-	628,202	628,202
-	-	-	-	-	-	75,000	75,000	-
-	-	-	-	16,507	16,507	89,200	163,303	74,103
-	-	-	-	-	-	39,000	42,808	3,808
-	-	-	-	-	-	-	-	-
-	769	769	-	-	-	108,900	244,367	135,467
-	769	769	-	2,478,089	2,478,089	5,830,731	9,350,269	3,519,538
-	-	-	-	-	-	746,400	1,883,407	1,137,007
-	769	769	-	2,478,089	2,478,089	6,577,131	11,233,676	4,656,545
-	-	-	-	10,437	(10,437)	260,451	1,731,861	(1,471,410)
-	-	-	-	189,851	(189,851)	924,434	1,081,849	(157,415)
-	-	-	-	-	-	5,820,211	5,574,104	246,107
-	-	-	-	500,000	(500,000)	71,850	550,024	(478,174)
-	-	-	-	-	-	14,280	11,477	2,803
-	-	-	-	-	-	-	201,095	(201,095)
-	-	-	-	700,288	(700,288)	7,091,226	9,150,410	(2,059,184)
-	769	769	-	1,777,801	1,777,801	(514,095)	2,083,266	2,597,361
-	-	-	-	-	-	-	303,543	303,543
-	-	-	-	-	-	425,000	618,000	193,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	425,000	921,543	496,543
\$ -	769	\$ 769	\$ -	1,777,801	\$ 1,777,801	\$ (89,095)	3,004,809	\$ 3,093,904
	5,290			-			3,965,116	
	<u>\$ 6,059</u>			<u>\$ 1,777,801</u>			<u>\$ 6,969,925</u>	

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FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Totals (Memorandum Only)	
					2021	2020
ASSETS						
Cash and cash equivalents	\$ 763,648	\$ 1,049,002	617,140	\$ 174,706	\$2,604,496	\$ 2,007,477
Accounts receivable	-	-	-	-	-	433,634
Total assets	\$ 763,648	\$ 1,049,002	\$ 617,140	\$ 174,706	\$2,604,496	\$ 2,441,111
LIABILITIES						
Accounts payable	\$ 22,707	\$ 65,105	\$ 11,902	\$ -	\$ 99,714	\$ 386,815
Total liabilities	22,707	65,105	11,902	-	99,714	386,815
FUND BALANCE						
Fund balance - restricted	740,941	983,897	605,238	174,706	2,504,782	2,054,296
Total liabilities and fund balance	\$ 763,648	\$ 1,049,002	\$ 617,140	\$ 174,706	\$2,604,496	\$ 2,441,111

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, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	2021			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
REVENUES				
General				
Ad valorem taxes	\$ 1,134,555	\$ 1,494,116	\$ 1,651,770	\$ 1,251,274
Intergovernmental revenue				
Reimbursed CAECD	1,391	1,831	2,024	1,534
State lateral road distribution	7,132	9,393	10,384	7,866
Gross weight fees	25,480	33,556	37,096	28,102
Grant funds	10,362	27,141	-	-
Total intergovernmental revenue	<u>44,365</u>	<u>71,921</u>	<u>49,504</u>	<u>37,502</u>
Depository interest	27,926	36,977	26,955	16,252
Miscellaneous				
Sale of equipment, etc.	5,588	24,113	21,478	6,065
Rent	-	-	900	-
Miscellaneous	72,836	30,549	14,373	17,678
Total miscellaneous	<u>78,424</u>	<u>54,662</u>	<u>36,751</u>	<u>23,743</u>
Total general revenue	<u>1,285,270</u>	<u>1,657,676</u>	<u>1,764,980</u>	<u>1,328,771</u>
Charges for services				
Auto weight fees	57,101	75,197	83,132	62,975
Vehicle registration fees	99,263	130,722	144,515	109,475
Garbage disposal fees	-	7,429	1,094	3,613
Total charges for services	<u>156,364</u>	<u>213,348</u>	<u>228,741</u>	<u>176,063</u>
Total revenues	<u>1,441,634</u>	<u>1,871,024</u>	<u>1,993,721</u>	<u>1,504,834</u>
EXPENDITURES				
Public transportation				
Administrative				
Utilities	3,260	1,637	6,205	2,963
Telephone/communications	782	3,153	2,780	2,083
Building repairs and replacement	3,005	199	7,096	2,001
Total administrative	<u>7,047</u>	<u>4,989</u>	<u>16,081</u>	<u>7,047</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2020 Actual
\$ 5,531,715	\$ 5,353,251	\$ 178,464	\$ 5,320,078
6,780	6,650	130	5,847
34,775	34,680	95	34,809
124,234	124,050	184	140,957
37,503	-	37,503	687,961
<u>203,292</u>	<u>165,380</u>	<u>37,912</u>	<u>869,574</u>
108,110	78,200	29,910	116,419
57,244	50,100	7,144	108,923
900	900	-	-
135,436	57,900	77,536	218,385
<u>193,580</u>	<u>108,900</u>	<u>84,680</u>	<u>327,308</u>
<u>6,036,697</u>	<u>5,705,731</u>	<u>330,966</u>	<u>6,633,379</u>
278,405	278,000	405	360,074
483,975	360,000	123,975	348,633
12,136	12,000	136	101,016
<u>774,516</u>	<u>650,000</u>	<u>124,516</u>	<u>809,723</u>
<u>6,811,213</u>	<u>6,355,731</u>	<u>455,482</u>	<u>7,443,102</u>
14,065	14,500	435	13,991
8,798	10,900	2,102	9,674
12,301	19,600	7,299	21,658
<u>35,164</u>	<u>45,000</u>	<u>9,836</u>	<u>45,323</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, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	2021			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
EXPENDITURES				
Public transportation				
Roadways				
Salaries - road employees	\$ 329,771	\$ 356,687	\$ 405,822	\$ 369,305
Social security tax	23,281	26,161	29,086	26,378
Life insurance	202	202	222	200
Health insurance	112,250	91,774	107,549	108,290
Dental insurance	2,425	2,425	2,703	2,436
Retirement	49,037	53,039	60,081	54,915
Worker's compensation	7,619	9,631	9,836	8,625
Unemployment tax	165	179	203	185
Equipment hired	57,286	27,954	36,767	38,855
Gasoline, oil, etc.	77,764	89,075	77,306	61,468
Gravel and paving material	367,206	618,663	609,142	501,463
Hardware and supplies	9,984	10,426	16,632	17,494
Herbicides and fencing	90	1,659	189	855
Equipment repairs and replacements	70,107	74,448	63,797	69,048
Signs	5,692	8,561	5,836	1,128
Tires, tubes and batteries	14,907	8,760	20,119	16,908
Bridge materials	23,922	66,222	137,026	20,075
Risk insurance	7,213	9,135	8,902	6,782
Miscellaneous	3,444	3,658	5,709	4,078
Total roadways	<u>1,162,365</u>	<u>1,458,659</u>	<u>1,596,927</u>	<u>1,308,488</u>
Other				
Solid waste disposal	2,465	5,520	1,014	3,502
Donations	-	-	-	-
Total other	<u>2,465</u>	<u>5,520</u>	<u>1,014</u>	<u>3,502</u>
Total public transportation	<u>1,171,877</u>	<u>1,469,168</u>	<u>1,614,022</u>	<u>1,319,037</u>
Capital outlay				
Trucks and trailers	94,385	84,096	88,500	62,555
Heavy equipment	-	232,260	303,543	6,500
Small tools and equipment	-	-	5,755	-
Total capital outlay	<u>94,385</u>	<u>316,356</u>	<u>397,798</u>	<u>69,055</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2020 Actual
\$ 1,461,585	\$ 1,575,467	\$ 113,882	\$ 1,519,828
104,906	120,522	15,616	109,883
826	876	50	783
419,863	405,812	(14,051)	389,275
9,989	11,118	1,129	2,429
217,072	198,318	(18,754)	225,997
35,711	50,988	15,277	41,222
732	810	78	760
160,862	190,000	29,138	114,235
305,613	385,000	79,387	202,979
2,096,474	1,950,000	(146,474)	2,666,678
54,536	37,000	(17,536)	56,323
2,793	14,000	11,207	5,028
277,400	280,000	2,600	311,600
21,217	25,500	4,283	17,989
60,694	78,000	17,306	58,440
247,245	373,100	125,855	185,396
32,032	34,500	2,468	51,334
16,889	23,900	7,011	6,331
<u>5,526,439</u>	<u>5,754,911</u>	<u>228,472</u>	<u>5,966,510</u>
12,501	15,300	2,799	129,919
-	5,000	5,000	-
<u>12,501</u>	<u>20,300</u>	<u>7,799</u>	<u>129,919</u>
<u>5,574,104</u>	<u>5,820,211</u>	<u>246,107</u>	<u>6,141,752</u>
329,536	278,000	(51,536)	126,389
542,303	631,934	89,631	403,037
5,755	14,500	8,745	5,026
<u>877,594</u>	<u>924,434</u>	<u>46,840</u>	<u>534,452</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, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	2021			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
Debt service				
Interest expense	\$ 1,386	\$ 440	\$ 3,839	\$ 5,812
Principal retired	36,125	11,466	75,482	78,022
Total debt service	<u>37,511</u>	<u>11,906</u>	<u>79,321</u>	<u>83,834</u>
Total expenditures	<u>1,303,773</u>	<u>1,797,430</u>	<u>2,091,141</u>	<u>1,471,926</u>
Excess(deficit) revenues over(under) expenditures	<u>137,861</u>	<u>73,594</u>	<u>(97,420)</u>	<u>32,908</u>
Other financing sources(uses)				
Capitalized leases	-	-	303,543	-
Transfer from other funds	-	-	-	-
Transfer to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>303,543</u>	<u>-</u>
Excess(deficit) of revenues and other sources over(under) expenditures and other uses	137,861	73,594	206,123	32,908
Fund balance, beginning of year	<u>603,080</u>	<u>910,303</u>	<u>399,115</u>	<u>141,798</u>
Fund balance, end of year	<u>\$ 740,941</u>	<u>\$ 983,897</u>	<u>\$ 605,238</u>	<u>\$ 174,706</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2020 Actual</u>
\$ 11,477	\$ 14,280	\$ 2,803	\$ 10,614
201,095	-	(201,095)	157,644
<u>212,572</u>	<u>14,280</u>	<u>(198,292)</u>	<u>168,258</u>
<u>6,664,270</u>	<u>6,758,925</u>	<u>94,655</u>	<u>6,844,462</u>
<u>146,943</u>	<u>(403,194)</u>	<u>550,137</u>	<u>598,640</u>
303,543	-	303,543	347,462
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>303,543</u>	<u>-</u>	<u>303,543</u>	<u>347,462</u>
450,486	<u>\$ (403,194)</u>	<u>\$ 853,680</u>	946,102
<u>2,054,296</u>			<u>1,108,194</u>
<u>\$ 2,504,782</u>			<u>\$ 2,054,296</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	<u>Supervision</u>	<u>Specialized Caseload Program</u>	<u>Substance Abuse Caseload Program</u>	<u>Totals (Memorandum Only)</u>	
				<u>2021</u>	<u>2020</u>
ASSETS					
Cash and cash equivalents	\$ 855,968	\$ -	\$ -	\$ 855,968	\$ 756,168
Total assets	<u>\$ 855,968</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 855,968</u>	<u>\$ 756,168</u>
LIABILITIES					
Overdrafts	\$ -	\$ 26,165	\$ 21,881	\$ 48,046	\$ -
Total liabilities	<u>-</u>	<u>26,165</u>	<u>21,881</u>	<u>48,046</u>	<u>-</u>
FUND BALANCE					
Fund balance - restricted	855,968	(26,165)	(21,881)	\$ 807,922	756,168
Total fund balance	<u>855,968</u>	<u>(26,165)</u>	<u>(21,881)</u>	<u>807,922</u>	<u>756,168</u>
Total liabilities and fund balance	<u>\$ 855,968</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 855,968</u>	<u>\$ 756,168</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 251,403	\$ 251,403	\$ -	\$ 70,740	\$ 70,740
Miscellaneous	-	27,468	27,468	-	-	-
Total general revenue	-	278,871	278,871	-	70,740	70,740
Charges for services	-	811,379	811,379	-	-	-
Total revenues	-	1,090,250	1,090,250	-	70,740	70,740
EXPENDITURES						
Administrative and general						
Assistants	-	283,513	(283,513)	-	-	-
Probation officers	-	328,471	(328,471)	-	126,436	(126,436)
Social security	-	44,853	(44,853)	-	9,093	(9,093)
Retirement	-	91,002	(91,002)	-	18,801	(18,801)
Unemployment	-	306	(306)	-	63	(63)
Gasoline, oil, etc.	-	3,465	(3,465)	-	-	-
Hardware and supplies	-	18,473	(18,473)	-	-	-
Tires, tubes and batteries	-	1,718	(1,718)	-	-	-
Professional services	-	48,765	(48,765)	-	-	-
Travel and training	-	2,029	(2,029)	-	-	-
Meals and lodging	-	3,323	(3,323)	-	-	-
Telephone/communications	-	11,338	(11,338)	-	-	-
Equipment repairs and replacement	-	1,550	(1,550)	-	-	-
Miscellaneous	-	-	-	-	-	-
Non residential services	-	4,612	(4,612)	-	-	-
Total administrative and general	-	843,418	(843,418)	-	154,393	(154,393)
Capital outlay						
Furniture and equipment	-	14,404	(14,404)	-	-	-
Total capital outlay	-	14,404	(14,404)	-	-	-
Total expenditures	-	857,822	(857,822)	-	154,393	(154,393)
Excess(deficit) revenues over(under) expenditures	-	232,428	232,428	-	(83,653)	(83,653)
Other financing sources(uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	232,428	\$ 232,428	\$ -	(83,653)	\$ (83,653)
Fund balance, beginning of year		623,540			57,488	
Fund balance, end of year		<u>\$ 855,968</u>			<u>\$ (26,165)</u>	

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020

	<u>Substance Abuse Caseload Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
General			
State aid	\$ -	\$ 151,783	\$ 151,783
Miscellaneous	-	-	-
Total general revenue	-	151,783	151,783
Charges for services	-	-	-
Total revenues	-	151,783	151,783
EXPENDITURES			
Administrative and general			
Assistants	-	-	-
Probation officers	-	203,394	(203,394)
Social security	-	15,063	(15,063)
Retirement	-	30,245	(30,245)
Unemployment	-	102	(102)
Gasoline, oil, etc.	-	-	-
Hardware and supplies	-	-	-
Tires, tubes and batteries	-	-	-
Professional services	-	-	-
Travel and training	-	-	-
Meals and lodging	-	-	-
Telephone/communications	-	-	-
Equipment repairs and replacement	-	-	-
Miscellaneous	-	-	-
Non residential services	-	-	-
Total administrative and general	-	248,804	(248,804)
Capital outlay			
Furniture and equipment	-	-	-
Total capital outlay	-	-	-
Total expenditures	-	248,804	(248,804)
Excess(deficit) revenues over(under) expenditures	-	(97,021)	(97,021)
Other financing sources(uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	-	-
Total other financing sources(uses)	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	(97,021)	\$ (97,021)
Fund balance, beginning of year		75,140	
Fund balance, end of year		\$ (21,881)	

2021			
Budget	Actual	Variance Favorable (Unfavorable)	2020
\$ -	\$ 473,926	\$ 473,926	\$ 415,200
-	27,468	27,468	32,543
-	501,394	501,394	447,743
-	811,379	811,379	778,638
-	1,312,773	1,160,990	1,226,381
-	283,513	(283,513)	273,356
-	658,301	(658,301)	621,764
-	69,009	(69,009)	65,450
-	140,048	(140,048)	133,104
-	471	(471)	447
-	3,465	(3,465)	2,297
-	18,473	(18,473)	17,301
-	1,718	(1,718)	-
-	48,765	(48,765)	59,216
-	2,029	(2,029)	1,602
-	3,323	(3,323)	2,470
-	11,338	(11,338)	11,716
-	1,550	(1,550)	-
-	-	-	152
-	4,612	(4,612)	9,310
-	1,246,615	(997,811)	1,198,185
-	14,404	(14,404)	9,736
-	14,404	(14,404)	9,736
-	1,261,019	(1,012,215)	1,207,921
-	51,754	148,775	18,460
-	-	-	(178,535)
-	-	-	143,138
-	-	-	(35,397)
\$ -	51,754	\$ 148,775	(16,937)
	756,168		773,105
	<u>\$ 807,922</u>		<u>\$ 756,168</u>

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	<u>Local Match Fund</u>	<u>Basic Probation Fund</u>	<u>Community Programs</u>	<u>Foster Care Reimburse- ment</u>	<u>Commitment Diversion</u>
ASSETS					
Cash and cash equivalents	<u>\$ 10,042</u>	<u>\$ 7,868</u>	<u>\$ 8,085</u>	<u>\$ 182,909</u>	<u>\$ 5,967</u>
Total assets	<u><u>\$ 10,042</u></u>	<u><u>\$ 7,868</u></u>	<u><u>\$ 8,085</u></u>	<u><u>\$ 182,909</u></u>	<u><u>\$ 5,967</u></u>
LIABILITIES					
Overdrafts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Accounts payable	<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>10,042</u>	<u>7,868</u>	<u>8,085</u>	<u>182,909</u>	<u>5,967</u>
Total fund equity	<u>10,042</u>	<u>7,868</u>	<u>8,085</u>	<u>182,909</u>	<u>5,967</u>
Total liabilities and fund equity	<u><u>\$ 10,042</u></u>	<u><u>\$ 7,868</u></u>	<u><u>\$ 8,085</u></u>	<u><u>\$ 182,909</u></u>	<u><u>\$ 5,967</u></u>

<u>Pre & Post Adjudication</u>	<u>Risk & Needs Assessment</u>	<u>Totals (Memorandum Only)</u>	
		<u>2021</u>	<u>2020</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,871</u>	<u>\$ 225,315</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,871</u>	<u>\$ 225,315</u>
<u>\$ 10,194</u>	<u>\$ -</u>	<u>\$ 10,194</u>	<u>\$ 7,367</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,194</u>	<u>-</u>	<u>10,194</u>	<u>7,367</u>
<u>(10,194)</u>	<u>-</u>	<u>204,677</u>	<u>217,948</u>
<u>(10,194)</u>	<u>-</u>	<u>204,677</u>	<u>217,948</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,871</u>	<u>\$ 225,315</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, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	Local Match Fund			Basic Probation Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 70,016	\$ 70,016
County contributions	75,000	75,000	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>70,016</u>	<u>70,016</u>
Charges for services						
Probation fees	500	1,290	790	-	-	-
Total charges for services	<u>500</u>	<u>1,290</u>	<u>790</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>75,500</u>	<u>76,290</u>	<u>790</u>	<u>-</u>	<u>70,016</u>	<u>70,016</u>
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	69,152	(69,152)
Social security	9,000	7,801	1,199	-	-	-
Health and life insurance	27,289	27,761	(472)	-	-	-
Dental insurance	601	606	(5)	-	-	-
Retirement	16,231	16,231	-	-	-	-
Worker's Compensation	1,106	798	308	-	-	-
Unemployment	65	54	11	-	-	-
Operating expenses	10,000	9,865	135	-	-	-
Travel	200	-	200	-	-	-
Residential services	34,440	34,432	8	-	-	-
Miscellaneous	(3,400)	3,395	(6,795)	-	-	-
Total administrative and general	<u>95,532</u>	<u>100,943</u>	<u>(5,411)</u>	<u>-</u>	<u>69,152</u>	<u>(69,152)</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>95,532</u>	<u>100,943</u>	<u>(5,411)</u>	<u>-</u>	<u>69,152</u>	<u>(69,152)</u>
Excess(deficit) revenues over(under) expenditures	<u>(20,032)</u>	<u>(24,653)</u>	<u>(4,621)</u>	<u>-</u>	<u>864</u>	<u>864</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(deficit) revenues and other sources over(under) expenditures and other uses	<u>(20,032)</u>	<u>(24,653)</u>	<u>\$ (4,621)</u>	<u>\$ -</u>	<u>864</u>	<u>\$ 864</u>
Fund balance, beginning of year		34,695			7,004	
Fund balance, end of year		<u>\$ 10,042</u>			<u>\$ 7,868</u>	

Community Programs			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 47,501	\$ 47,501	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	6,916	6,916
-	-	-	-	-	-
-	47,501	47,501	-	6,916	6,916
-	-	-	-	-	-
-	-	-	-	-	-
-	47,501	47,501	-	6,916	6,916
-	40,000	(40,000)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,150	(2,150)	-	-	-
-	1,330	(1,330)	-	-	-
-	-	-	-	3,559	(3,559)
-	-	-	-	-	-
-	43,480	(43,480)	-	3,559	(3,559)
-	-	-	-	-	-
-	-	-	-	-	-
-	43,480	(43,480)	-	3,559	(3,559)
-	4,021	4,021	-	3,357	3,357
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	4,021	\$ 4,021	\$ -	3,357	\$ 3,357
	4,064			179,552	
	\$ 8,085			\$ 182,909	

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, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	Commitment Diversion			Pre & Post Adjudication		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 14,416	\$ 14,416	\$ -	\$ 14,655	\$ 14,655
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	14,416	14,416	-	14,655	14,655
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	14,416	14,416	-	14,655	14,655
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Dental insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	21,549	(21,549)
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	-	-
Miscellaneous	-	4,382	(4,382)	-	-	-
Total administrative and general	-	4,382	(4,382)	-	21,549	(21,549)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	4,382	(4,382)	-	21,549	(21,549)
Excess(deficit) revenues over(under) expenditures	-	10,034	10,034	-	(6,894)	(6,894)
Other financing sources(uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	10,034	\$ 10,034	\$ -	(6,894)	\$ (6,894)
Fund balance, beginning of year		(4,067)			(3,300)	
Fund balance, end of year		\$ 5,967			\$ (10,194)	

Risk & Needs Assessment			2021			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2020
\$ -	\$ 2,060	\$ 2,060	\$ -	148,648	\$ 146,588	167,795
-	-	-	75,000	75,000	-	75,000
-	-	-	-	6,916	6,916	13,141
-	-	-	-	-	-	53,377
-	2,060	2,060	75,000	230,564	153,504	309,313
-	-	-	500	1,290	790	665
-	-	-	500	1,290	790	665
-	2,060	2,060	75,500	231,854	154,294	309,978
-	-	-	-	109,152	(109,152)	113,350
-	-	-	9,000	7,801	1,199	8,147
-	-	-	27,289	27,761	(472)	27,290
-	-	-	601	606	(5)	150
-	-	-	16,231	16,231	-	16,855
-	-	-	1,106	798	308	883
-	-	-	65	54	11	57
-	2,060	(2,060)	10,000	33,564	(23,564)	27,948
-	-	-	200	3,390	(3,190)	2,792
-	-	-	34,440	37,991	(3,551)	65,570
-	-	-	(3,400)	7,777	(11,177)	25,106
-	2,060	(2,060)	95,532	245,125	(149,593)	288,148
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,060	(2,060)	95,532	245,125	(149,593)	288,148
-	-	-	(20,032)	(13,271)	6,761	21,830
-	-	-	-	-	-	(5,248)
-	-	-	-	-	-	5,248
-	-	-	-	-	-	-
\$ -	-	\$ -	\$ (20,032)	(13,271)	\$ 6,761	21,830
-	-	-	-	217,948	-	196,118
-	\$ -	-	-	\$ 204,677	-	\$ 217,948

FAYETTE COUNTY, TEXAS

DEBT SERVICE FUND

BALANCE SHEET

DECEMBER 31, 2021

	Debt Service	Totals (Memorandum Only)	
		2021	2020
ASSETS			
Cash and cash equivalents	\$ 9,967	\$ 9,967	\$ 3,481
Total assets	<u>\$ 9,967</u>	<u>\$ 9,967</u>	<u>\$ 3,481</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE			
Fund balance - reserved for debt service	\$ 9,967	\$ 9,967	\$ 3,481
Total fund equity	<u>9,967</u>	<u>9,967</u>	<u>3,481</u>
Total liabilities and fund equity	<u>\$ 9,967</u>	<u>\$ 9,967</u>	<u>\$ 3,481</u>

FAYETTE COUNTY, TEXAS

DEBT SERVICE FUND

*STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	Debt Service		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Ad valorem taxes	\$ 230,325	\$ 236,620	\$ 6,295
Depository interest	3,000	3,190	190
Total revenues	<u>233,325</u>	<u>239,810</u>	<u>6,485</u>
EXPENDITURES			
Debt Service			
Principal paid	204,971	204,970	1
Interest paid	28,354	28,354	-
Total expenses	<u>233,325</u>	<u>233,324</u>	<u>1</u>
Excess of revenues over expenditures	-	6,486	6,486
Other financing sources(uses)			
Transfers from(to) other funds	-	-	-
Excess revenues and other sources over expenses and other uses	<u>\$ -</u>	6,486	<u>\$ 6,486</u>
Fund balance, beginning of year		<u>3,481</u>	
Fund balance, end of year		<u>\$ 9,967</u>	

2021			
Budget	Actual	Variance Favorable (Unfavorable)	2020 Actual
\$ 230,325	\$ 236,620	\$ 6,295	\$ 234,212
3,000	3,190	190	4,729
<u>233,325</u>	<u>239,810</u>	<u>6,485</u>	<u>238,941</u>
204,971	204,970	1	202,530
28,354	28,354	-	32,930
<u>233,325</u>	<u>233,324</u>	<u>1</u>	<u>235,460</u>
-	6,486	6,486	3,481
-	-	-	-
<u>\$ -</u>	6,486	<u>\$ 6,486</u>	3,481
	<u>3,481</u>		-
	<u>\$ 9,967</u>		<u>\$ 3,481</u>

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FAYETTE COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Buildings and Improvements	Totals (Memorandum Only)	
		<u>2021</u>	<u>2020</u>
ASSETS			
Cash and cash equivalents	\$ 80,591	\$ 80,591	\$ -
Total assets	<u>\$ 80,591</u>	<u>\$ 80,591</u>	<u>\$ -</u>
LIABILITIES			
Retainage payable	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY			
Designated fund balance:			
Buildings and improvements	\$ 80,591	\$ 80,591	\$ -
Total fund equity	<u>80,591</u>	<u>80,591</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 80,591</u>	<u>\$ 80,591</u>	<u>\$ -</u>

FAYETTE COUNTY, TEXAS

CAPITAL PROJECT FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2021

WITH COMPARATIVE TOTALS FOR 2020

	<u>Buildings and Improvements</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ -	\$ -
Depository interest	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Administrative and general	-	-	-
Capital outlay	-	444,409	(444,409)
Total expenditures	<u>-</u>	<u>444,409</u>	<u>(444,409)</u>
Excess(deficit) revenues over(under) expenditures	-	(444,409)	(444,409)
Other financing sources(uses)			
Note proceeds	-	525,000	525,000
Total other financing sources(uses)	<u>-</u>	<u>525,000</u>	<u>525,000</u>
Excess(deficit) revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>80,591</u>	<u>\$ 80,591</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ 80,591</u>	

2021			
Budget	Actual	Variance Favorable (Unfavorable)	2020 Actual
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	444,409	(444,409)	-
-	444,409	(444,409)	-
-	(444,409)	(444,409)	-
-	525,000	525,000	-
-	525,000	525,000	-
<u>\$ -</u>	80,591	<u>\$ 80,591</u>	-
	-		-
	<u>\$ 80,591</u>		<u>\$ -</u>

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FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
BALANCE SHEET
DECEMBER 31, 2021

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2021	2020
ASSETS			
Cash and cash equivalents	\$ 576,306	\$ 576,306	\$ 406,583
Total assets	<u>\$ 576,306</u>	<u>\$ 576,306</u>	<u>\$ 406,583</u>
LIABILITIES			
Accounts payable	\$ 42,192	\$ 42,192	\$ 36,214
Total liabilities	<u>42,192</u>	<u>42,192</u>	<u>36,214</u>
NET POSITION			
Unrestricted	\$ 534,114	\$ 534,114	\$ 370,369
Total net position	<u>534,114</u>	<u>534,114</u>	<u>370,369</u>
Total liabilities and net position	<u>\$ 576,306</u>	<u>\$ 576,306</u>	<u>\$ 406,583</u>

FAYETTE COUNTY, TEXAS

PROPRIETARY FUND

*STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	<u>Health and Life Self Insurance</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Employee HRA account contributions	\$ -	\$ 295,204	\$ 295,204
Miscellaneous	-	62,979	62,979
Total revenues	<u>-</u>	<u>358,183</u>	<u>358,183</u>
EXPENSES			
Claims	-	194,438	(194,438)
Total expenses	<u>-</u>	<u>194,438</u>	<u>(194,438)</u>
Excess revenues over expenses	-	163,745	163,745
Other financing sources(uses)			
Transfers from(to) other funds	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues over expenses and other uses	<u>\$ -</u>	<u>163,745</u>	<u>\$ 163,745</u>
Net position, beginning of year		<u>370,369</u>	
Net position, end of year		<u>\$ 534,114</u>	

2021			
Budget	Actual	Variance Favorable (Unfavorable)	2020 Actual
\$ -	\$ 295,204	\$ 295,204	\$ 297,079
-	62,979	62,979	81,064
-	358,183	358,183	378,143
-	194,438	(194,438)	164,124
-	194,438	(194,438)	164,124
-	163,745	163,745	214,019
-	-	-	(150,000)
<u>\$ -</u>	163,745	<u>\$ 163,745</u>	64,019
	370,369		306,350
	<u>\$ 534,114</u>		<u>\$ 370,369</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2021	2020
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ 163,745	\$ 163,745	\$ 214,019
Adjustments to reconcile net income to net cash flow used for operating activities:			
Increase (decrease) in accounts payable	5,978	5,978	5,591
Net cash provided by operating activities	<u>169,723</u>	<u>169,723</u>	<u>219,610</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 to other funds	-	-	(150,000)
Net cash provided by capital and related financing activities	<u>-</u>	<u>-</u>	<u>(150,000)</u>
<i>NET INCREASE IN CASH</i>	169,723	169,723	69,610
Cash and cash equivalents, beginning of year	<u>406,583</u>	<u>406,583</u>	<u>336,973</u>
Cash and cash equivalents, end of year	<u>\$ 576,306</u>	<u>\$ 576,306</u>	<u>\$ 406,583</u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2021	2020
ASSETS				
Cash and cash equivalents	\$2,144,337	\$9,877,315	\$12,021,652	\$ 8,543,290
Due from other funds	-	-	-	-
Total assets	\$2,144,337	\$9,877,315	\$12,021,652	\$ 8,543,290
LIABILITIES				
Overdrafts	\$ 56,051	\$ -	\$ 56,051	\$ -
Taxes collected in advance		5,135,544	5,135,544	4,450,622
Due to other funds	-	-	-	4,367
Due to other entities	-	4,741,771	4,741,771	1,857,929
Total liabilities	56,051	9,877,315	9,933,366	6,312,918
FUND BALANCE				
Fund balance - restricted	2,088,286	-	2,088,286	2,230,372
Total fund balance	2,088,286	-	2,088,286	2,230,372
Total liabilities and fund balance	\$2,144,337	\$9,877,315	\$12,021,652	\$ 8,543,290

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FAYETTE COUNTY, TEXAS

FIDUCIARY FUNDS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR 2020*

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2021	2020
REVENUES				
Contributions	\$ 10,500	\$ -	\$ 10,500	\$ 47,250
Depository interest	17,018	-	17,018	14,436
Miscellaneous	1,032,948	-	1,032,948	922,030
Total revenues	<u>1,060,466</u>	<u>-</u>	<u>1,060,466</u>	<u>983,716</u>
EXPENDITURES				
Administrative and general	914,480	-	914,480	585,862
Capital outlay	284,072	-	284,072	193,859
Total expenditures	<u>1,198,552</u>	<u>-</u>	<u>1,198,552</u>	<u>779,721</u>
Excess(deficit) revenues over(under) expenditures	(138,086)	-	(138,086)	203,995
Other financing sources(uses)				
Operating transfer in	405,208	-	405,208	2,702
Operating transfer out	(409,208)	-	(409,208)	(2,702)
Total other financing sources(uses)	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>	<u>-</u>
Excess(deficit) revenues and other sources over (under) expenditures and other uses	(142,086)	-	(142,086)	203,995
Fund balance, beginning of year	<u>2,230,372</u>	<u>-</u>	<u>2,230,372</u>	<u>2,026,377</u>
Fund balance, end of year	<u>\$ 2,088,286</u>	<u>\$ -</u>	<u>\$ 2,088,286</u>	<u>\$ 2,230,372</u>

FAYETTE COUNTY, TEXAS
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	\$ -	\$ 329,818	\$ 994,270	\$ 215,022
Total assets	<u>\$ -</u>	<u>\$ 329,818</u>	<u>\$ 994,270</u>	<u>\$ 215,022</u>
LIABILITIES				
Accounts payable	\$ 1,647	\$ 209	\$ -	\$ -
Total liabilities	<u>1,647</u>	<u>209</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Fund balance - restricted	(1,647)	329,609	994,270	215,022
Total fund balance	<u>(1,647)</u>	<u>329,609</u>	<u>994,270</u>	<u>215,022</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 329,818</u>	<u>\$ 994,270</u>	<u>\$ 215,022</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2021	2020
					<u>\$ 463,632</u>	<u>\$ 4,403</u>
<u>\$ 463,632</u>	<u>\$ 4,403</u>	<u>\$ -</u>	<u>\$ 1,814</u>	<u>\$ 135,378</u>	<u>\$ 2,144,337</u>	<u>\$ 2,230,372</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,195</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,051</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>54,195</u>	<u>-</u>	<u>-</u>	<u>56,051</u>	<u>-</u>
<u>463,632</u>	<u>4,403</u>	<u>(54,195)</u>	<u>1,814</u>	<u>135,378</u>	<u>2,088,286</u>	<u>2,230,372</u>
<u>463,632</u>	<u>4,403</u>	<u>(54,195)</u>	<u>1,814</u>	<u>135,378</u>	<u>2,088,286</u>	<u>2,230,372</u>
<u>\$ 463,632</u>	<u>\$ 4,403</u>	<u>\$ -</u>	<u>\$ 1,814</u>	<u>\$ 135,378</u>	<u>\$ 2,144,337</u>	<u>\$ 2,230,372</u>

FAYETTE COUNTY, TEXAS*EXPENDABLE TRUST FUNDS**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**FOR THE YEAR ENDED DECEMBER 31, 2021**WITH COMPARATIVE TOTALS FOR 2020*

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
REVENUES				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	13,300
Miscellaneous	660	678,231	-	200,173
Total revenues	<u>660</u>	<u>678,231</u>	<u>-</u>	<u>213,473</u>
 EXPENDITURES				
Administrative and general	3,695	638,579	32,873	5,302
Capital outlay	-	-	-	-
Total expenditures	<u>3,695</u>	<u>638,579</u>	<u>32,873</u>	<u>5,302</u>
Excess(deficit) revenues over(under) expenditures	(3,035)	39,652	(32,873)	208,171
Other financing sources(uses)				
Operating transfer in	-	-	150,986	-
Operating transfer out	-	-	(4,000)	(404,001)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>146,986</u>	<u>(404,001)</u>
Excess(deficit) revenues and other sources over(under) expenditures and other uses	(3,035)	39,652	114,113	(195,830)
Fund balance, beginning of year	<u>1,388</u>	<u>289,957</u>	<u>880,157</u>	<u>410,852</u>
Fund balance, end of year	<u><u>\$ (1,647)</u></u>	<u><u>\$ 329,609</u></u>	<u><u>\$ 994,270</u></u>	<u><u>\$ 215,022</u></u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2021	2020
\$ -	\$ -	\$ 10,500	\$ -	\$ -	\$ 10,500	\$ 47,250
-	61	-	68	3,589	17,018	14,436
86,897	-	-	-	66,987	1,032,948	922,030
<u>86,897</u>	<u>61</u>	<u>10,500</u>	<u>68</u>	<u>70,576</u>	<u>1,060,466</u>	<u>983,716</u>
143,848	-	87,179	-	3,004	914,480	585,862
284,072	-	-	-	-	284,072	193,859
<u>427,920</u>	<u>-</u>	<u>87,179</u>	<u>-</u>	<u>3,004</u>	<u>1,198,552</u>	<u>779,721</u>
(341,023)	61	(76,679)	68	67,572	(138,086)	203,995
253,015	-	1,207	-	-	405,208	2,702
-	(1,207)	-	-	-	(409,208)	(2,702)
<u>253,015</u>	<u>(1,207)</u>	<u>1,207</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>	<u>-</u>
(88,008)	(1,146)	(75,472)	68	67,572	(142,086)	203,995
551,640	5,549	21,277	1,746	67,806	2,230,372	2,026,377
<u>\$ 463,632</u>	<u>\$ 4,403</u>	<u>\$ (54,195)</u>	<u>\$ 1,814</u>	<u>\$ 135,378</u>	<u>\$ 2,088,286</u>	<u>\$ 2,230,372</u>

FAYETTE COUNTY, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2021

	<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	\$ 1,818	\$ 20,595	\$ 5,135,544	-	\$ 216,411	\$ 1,646,774	\$ 186,634
Total assets	<u>\$ 1,818</u>	<u>\$ 20,595</u>	<u>\$ 5,135,544</u>	<u>\$ -</u>	<u>\$ 216,411</u>	<u>\$ 1,646,774</u>	<u>\$ 186,634</u>
LIABILITIES							
Taxes collected in advance	\$ -	\$ -	\$ 5,135,544	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other entities	1,818	20,595	-	-	216,411	1,646,774	186,634
Total liabilities	<u>1,818</u>	<u>20,595</u>	<u>5,135,544</u>	<u>-</u>	<u>216,411</u>	<u>1,646,774</u>	<u>186,634</u>
FUND BALANCE							
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	<u>\$ 1,818</u>	<u>\$ 20,595</u>	<u>\$ 5,135,544</u>	<u>\$ -</u>	<u>\$ 216,411</u>	<u>\$ 1,646,774</u>	<u>\$ 186,634</u>

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2021	2020
\$ 20,000	\$ 822	\$ 8,402	\$ 1,961	\$ 33,403	\$ 126,402	\$ 2,478,549	\$ 9,877,315	\$ 6,312,918
\$ 20,000	\$ 822	\$ 8,402	\$ 1,961	\$ 33,403	\$ 126,402	\$ 2,478,549	\$ 9,877,315	\$ 9,875,497
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,135,544	\$ 4,450,622
-	-	-	-	-	-	-	-	4,367
20,000	822	8,402	1,961	33,403	126,402	2,478,549	4,741,771	1,857,929
20,000	822	8,402	1,961	33,403	126,402	2,478,549	9,877,315	9,875,497
-	-	-	-	-	-	-	-	-
\$ 20,000	\$ 822	\$ 8,402	\$ 1,961	\$ 33,403	\$ 126,402	\$ 2,478,549	\$ 9,877,315	\$ 9,875,497

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STATISTICAL SECTION

FAYETTE COUNTY, TEXAS*SCHEDULE OF ASSESSED VALUES, PROPERTY**TAX RATES, AND TAXES LEVIED**FOR 2021 AND THE PRIOR FIVE YEARS*

<u>Year</u>	<u>Ad Valorem Tax Assessment</u>		<u>Fayette County</u>	
	<u>Assessed Value</u>	<u>Assessment Percentage</u>	<u>Tax Rate Per \$100 Assessed Value</u>	<u>Tax Levied</u>
2021	\$ 3,416,125,274	100%	0.3238	\$ 11,061,414
2020	\$ 3,320,501,220	100%	0.3239	\$ 10,755,103
2019	\$ 3,002,715,490	100%	0.3089	\$ 9,275,388
2018	\$ 2,856,612,894	100%	0.3113	\$ 8,892,636
2017	\$ 2,766,136,499	100%	0.3130	\$ 8,658,007
2016	\$ 2,717,949,065	100%	0.2879	\$ 7,824,975

<u>Year</u>	<u>Ad Valorem Tax Assessment</u>		<u>Farm-To-Market Roads</u>	
	<u>Assessed Value</u>	<u>Assessment Percentage</u>	<u>Tax Rate Per \$100 Assessed Value</u>	<u>Tax Levied</u>
2021	\$ 3,392,828,784	100%	0.1402	\$ 4,756,746
2020	\$ 3,264,771,305	100%	0.1401	\$ 4,573,945
2019	\$ 2,979,398,888	100%	0.1351	\$ 4,025,168
2018	\$ 2,833,127,461	100%	0.1351	\$ 3,827,555
2017	\$ 2,744,116,182	100%	0.1359	\$ 3,729,254
2016	\$ 2,696,726,661	100%	0.1323	\$ 3,567,769