

# **FAYETTE COUNTY, TEXAS**

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED  
DECEMBER 31, 2018



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	Edward F. Janecka
Tax Assessor/Collector	Rosalinda Adamcik
County Clerk	Julie Karstedt
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	Kathy Kleiber
Director-Community Supervision and Corrections Department	Jo Ann Fishbeck
County Commissioner No. 1	Jason McBroom
County Commissioner No. 2	Gary Weishuhn
County Commissioner No. 3	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, 2018, 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, 2018, 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.

*Trlicek & Co., P.C.*

Trlicek & Co., P.C.  
July 31, 2019

# 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, 2018. 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	2018	2017	Dollar Change	Total Percentage Change 2018-2017
Current and other assets	\$ 6,155,924	\$ 4,985,573	\$ 1,170,351	23.47%
Capital assets, net	10,946,931	10,364,370	582,561	5.62%
Deferred outflows	2,916,994	3,611,991	(694,997)	100.00%
Total assets	20,019,849	18,961,934	1,057,915	5.58%
Current and other liabilities	642,041	763,349	(121,308)	-15.89%
Long-term liabilities	10,635,736	12,795,322	(2,159,586)	-16.88%
Deferred inflows	2,458,039	347,055	-	100.00%
Total liabilities	13,735,816	13,905,726	(169,910)	-1.22%
 Net Position:				
Net investment in capital assets	8,510,214	8,028,445	481,769	6.00%
Unassigned	(2,226,181)	(2,972,237)	746,056	-25.10%
Total net position	\$ 6,284,033	\$ 5,056,208	\$ 1,227,825	24.28%

The County's assets exceeded liabilities by \$6,284,033 at the close of the fiscal year. The majority of the County's net position is invested in capital assets (land, buildings, and equipment) owned by the County. These assets are not available for future expenditures since they will not be sold. Unassigned net position — the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$(2,226,181) at the end of the year. This deficit balance is mainly due to recording the net pension liability of \$8,313,123 per TCDRS.

### General Governmental Functions

#### General Fund

An excess of revenues over expenditures of \$ 468,524 was reported for the calendar year ended December 31, 2018. For comparison purposes, revenues from the General Fund amounted to \$15,089,353 and \$14,606,561 for the calendar years ended December 31, 2018 and 2017, respectively. The sources of revenues for the 2018 calendar year are summarized below.

Description	2018	2017	Dollar Change	Percentage Change 2018-2017
Ad valorem taxes	\$ 8,107,945	\$ 7,945,518	\$ 162,427	2.04%
Other taxes	2,092,829	1,883,562	209,267	11.11%
Licenses and permits	85,664	75,996	9,668	12.72%
Intergovernmental	324,200	385,760	(61,560)	-15.96%
Fines and forfeitures	959,909	893,082	66,827	7.48%
Depository interest	93,864	69,815	24,049	34.45%
Miscellaneous	532,455	388,640	143,815	37.00%
Charges for services	2,892,487	2,964,188	(71,701)	-2.42%
Total revenues	<u>\$ 15,089,353</u>	<u>\$ 14,606,561</u>	<u>\$ 482,792</u>	<u>3.31%</u>

Expenditures from the General Fund amounted to \$14,733,079 and \$14,427,956 for the calendar years ended December 31, 2018 and 2017, respectively. An analysis of expenditures for the year is presented as follows:

Description	2018	2017	Dollar Change	Percentage Change 2018-2017
Administrative and general	\$ 2,964,663	\$ 2,769,425	\$ 195,238	7.05%
Financial administration	1,033,644	995,537	38,107	3.83%
Judicial	1,170,230	1,170,711	(481)	-0.04%
Legal	418,720	453,493	(34,773)	-7.67%
Public safety	6,257,651	6,290,062	(32,411)	-0.52%
Public facilities	1,611,259	1,504,097	107,162	7.12%
Capital outlay	484,245	551,865	(67,620)	-12.25%
Other expenditures	792,667	692,766	99,901	14.42%
Total expenditures	<u>\$ 14,733,079</u>	<u>\$ 14,427,956</u>	<u>\$ 305,123</u>	<u>2.11%</u>

### Special Revenue Funds

The Road and Bridge Funds, Indigent Health Care Fund, Community Corrections Funds, Juvenile Probation Funds, Law Library Fund, Sheriff Continuing Education Fund, Constables Continuing Education Fund, Courthouse Security Fund, Court Reporter Service Fund, County Clerk Records Management and Preservation Fund, Records Management and Preservation Fund, County Clerk Records Archive Fund, Justice Court Technology Fund, Election Services Contract Fund and County and District Court Technology Fund make up the Special Revenue Funds. These funds



had combined revenues of \$7,445,544 and expenditures of \$7,705,557 for the calendar year ended December 31, 2018.

**Debt Service Fund**

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2018, this fund had revenues of \$274,943 and expenditures of \$287,671. These expenditures consisted of principal payments of \$282,146 and interest payments of \$5,525.

**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 \$303,934 and expenses of \$241,232 for the calendar year ended December 31, 2018.

**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 \$1,595,653 and expenditures of \$1,246,802 for the calendar year ended December 31, 2018.

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 \$203,468.

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 2018 and 2017.

Fund	2018	2017
General Fund	619,039	156,958
Special Revenue Fund	2,584,730	2,683,294
Debt Service Fund	22	-
Capital Project Fund	495,214	-
Proprietary Fund	323,933	386,203
Fiduciary Funds	9,376,970	8,021,393
Total	\$ 13,399,908	\$ 11,247,848

### Independent Audit

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

The financial statements are the responsibility of the County. The responsibility of the independent certified accountants is to express an opinion on the County's financial statements based on their audit. An audit is conducted in accordance with generally accepted auditing standards. Those standards require that the audit be planned and performed in a manner to obtain a reasonable assurance as to whether the financial statements are free of material misstatement.

### Acknowledgments

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

Respectfully submitted,

Kathy Kleiber  
County Auditor  
Fayette County, Texas

**FAYETTE COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2018**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,651,263
Taxes receivable, net	325,404
Sales tax receivable	150,177
Due from state	25,466
Due from other fund	3,614
Capital assets:	
Land	1,776,710
Buildings	11,465,965
Equipment	13,311,680
Vehicles	3,196,865
Construction in Progress	890,675
Total capital assets	<u>30,641,895</u>
Less accumulated depreciation	<u>(19,694,964)</u>
Total capital assets, net	<u>10,946,931</u>
Total assets	<u><u>17,102,855</u></u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u>2,916,994</u>
Total Outflows of Resources	<u><u>2,916,994</u></u>
 <b>LIABILITIES</b>	
Accounts payable	43,392
Retainage payable	25,466
Overdrafts	124
Noncurrent Liabilities:	
Due within one year	573,059
Due in more than one year	1,863,658
Net pension liability	<u>8,772,078</u>
Total liabilities	<u><u>11,277,777</u></u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	<u>2,458,039</u>
Total Deferred Inflows of Resources	<u><u>2,458,039</u></u>
 <b>NET POSITION</b>	
Net investment in capital assets	8,510,214
Unassigned	<u>(2,226,181)</u>
Total net position	<u><u>\$ 6,284,033</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, 2018*

*WITH COMPARATIVE TOTALS FOR 2017*

	Governmental			Fiduciary
	Fund Types			Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 8,107,945	\$ 4,425,236	\$ 271,586	\$ -
Other taxes	2,092,829	-	-	-
Licenses and permits	85,664	-	-	-
Intergovernmental revenue	324,200	814,817	-	-
Fines and forfeitures	959,909	-	-	-
Depository interest	93,864	91,366	3,357	14,881
Tobacco settlement	-	37,324	-	-
Miscellaneous	532,455	318,886	-	1,580,772
Total general	12,196,866	5,687,629	274,943	1,595,653
Charges for services	2,892,487	1,757,915	-	-
Total revenues	15,089,353	7,445,544	274,943	1,595,653
<b>EXPENDITURES</b>				
Administrative and general	2,180,944	1,706,030	282,146	960,921
Financial administration	1,033,644	-	-	-
Judicial	1,170,230	-	-	-
Legal	418,720	-	-	-
Public safety	6,257,651	-	-	-
Public transportation	-	5,200,802	-	-
Public facilities	1,611,259	-	-	-
Public health	-	68,501	-	-
Extension service	290,466	-	-	-
Elections	232,691	-	-	-
Rural addressing	88,893	-	-	-
Depreciation	1,297,065	-	-	-
Debt service:				
Interest paid	7,088	10,740	5,525	-
Pension related expense	490,529	-	-	-
Total expenditures	15,079,180	6,986,073	287,671	960,921
Excess (deficit) of revenues				
over expenditures	10,173	459,471	(12,728)	634,732
Other financing sources (uses)	112,250	11,177	12,750	-
Excess revenues and other sources over				
(under) expenditures and other uses	122,423	470,648	22	634,732
Fund balance, beginning of year	2,865,821	734,391	-	1,455,996
Fund balance, end of year	\$ 2,988,244	\$ 1,205,039	\$ 22	\$ 2,090,728

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

Totals  
(Memorandum Only)

2018	2017
\$ 12,804,767	\$ 12,546,714
2,092,829	1,883,562
85,664	75,996
1,139,017	1,277,364
959,909	893,082
203,468	138,294
37,324	33,434
<u>2,432,113</u>	<u>2,419,737</u>
19,755,091	19,268,183
<u>4,650,402</u>	<u>4,637,338</u>
24,405,493	23,905,521
5,130,041	6,557,636
1,033,644	995,537
1,170,230	1,170,711
418,720	453,493
6,257,651	6,290,062
5,200,802	5,529,054
1,611,259	1,504,097
68,501	75,032
290,466	283,029
232,691	140,482
88,893	88,638
1,297,065	1,198,766
23,353	34,974
<u>490,529</u>	<u>7,199,668</u>
23,313,845	31,521,179
1,091,648	(7,615,658)
<u>136,177</u>	-
1,227,825	(7,615,658)
5,056,208	12,671,866
<u>\$ 6,284,033</u>	<u>\$ 5,056,208</u>

**FAYETTE COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2018**

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 619,039	\$ 4,708,291	\$ 5,327,330
Taxes receivable, net	325,404	-	325,404
Sales tax receivable	150,177	-	150,177
Due from state	-	25,466	25,466
Due from other fund	3,614	-	3,614
Total assets	<u>1,098,234</u>	<u>4,733,757</u>	<u>5,831,991</u>
<b>LIABILITIES</b>			
Accounts payable	31,309	12,083	43,392
Retainage payable	-	25,466	-
Overdrafts	-	124	124
Deferred tax revenue	325,404	-	325,404
Total liabilities	<u>356,713</u>	<u>37,673</u>	<u>394,386</u>
<b>FUND BALANCES</b>			
Unassigned	741,521	-	741,521
Restricted for debt service	-	22	22
Restricted for capital projects	-	495,214	495,214
Restricted for special revenue and expendable trust funds	-	4,200,848	4,200,848
Total fund balances	<u>741,521</u>	<u>4,696,084</u>	<u>5,437,605</u>
Total liabilities and fund balances	<u>\$ 1,098,234</u>	<u>\$ 4,733,757</u>	<u>\$ 5,831,991</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, 2018*

Total fund balances - governmental funds balance sheet	\$ 5,437,605
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.	10,946,931
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	325,404
The assets and liabilities of internal service funds are included in governmental activities.	323,933
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	(2,436,717)
Recognition of the County's net pension liability is not reported in the funds	(8,772,078)
Deferred resources inflows related to the pension plan are not reported in the funds	(2,458,039)
Deferred resources outflows related to the pension plan are not reported in the funds	<u>2,916,994</u>
Net position of governmental activities - statement of net position	<u><u>\$ 6,284,033</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, 2018*

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
General			
Ad valorem taxes	\$ 8,107,945	\$ 4,696,822	\$ 12,804,767
Other taxes	2,092,829	-	2,092,829
Licenses and permits	85,664	-	85,664
Intergovernmental revenue	324,200	814,817	1,139,017
Fines and forfeitures	959,909	-	959,909
Depository interest	93,864	109,604	203,468
Tobacco settlement	-	37,324	37,324
Miscellaneous	532,455	1,899,658	2,432,113
Total general	<u>12,196,866</u>	<u>7,558,225</u>	<u>19,755,091</u>
Charges for services	2,892,487	1,757,915	4,650,402
Total revenues	<u>15,089,353</u>	<u>9,316,140</u>	<u>24,405,493</u>
<b>EXPENDITURES</b>			
Administrative and general	2,964,663	2,666,951	5,631,614
Financial administration	1,033,644	-	1,033,869
Judicial	1,170,230	-	1,170,230
Legal	418,720	-	418,720
Public safety	6,257,651	-	6,257,651
Public transportation	-	5,200,802	5,200,802
Public facilities	1,611,259	-	1,611,259
Public health	-	68,501	68,501
Extension service	290,466	-	290,466
Elections	232,691	-	232,691
Rural addressing	88,893	-	88,893
Capital outlay	484,245	1,395,381	1,879,626
Debt service:			
Interest paid	7,088	18,668	25,756
Principal retired	173,529	462,841	636,370
Total expenditures	<u>14,733,079</u>	<u>9,813,144</u>	<u>24,546,223</u>
Excess (deficit) of revenues over expenditures	356,274	(497,004)	(140,730)
Other financing sources (uses)	112,250	1,331,821	1,444,071
Excess revenues and other sources over (under) expenditures and other uses	468,524	834,817	1,303,341
Fund balance, beginning of year	272,997	3,861,267	4,134,264
Fund balance, end of year	<u>\$ 741,521</u>	<u>\$ 4,696,084</u>	<u>\$ 5,437,605</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, 2018*

Net change in fund balances - total governmental funds	\$ 1,303,341
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.	1,879,626
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,297,065)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	399,208
Issuance of note proceeds during current fiscal year	(500,000)
Change in internal service fund is not included in net change of fund balance	(62,270)
Net change in deferred revenues is not recorded in statement of activities	(4,486)
Change in County's net pension liability is not reported in the funds	<u>(490,529)</u>
Change in net position of governmental activities - statement of activities	<u>\$ 1,227,825</u>

The accompanying notes are an integral part of this statement.

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**FAYETTE COUNTY, TEXAS**  
*STATEMENT OF NET POSITION*  
*INTERNAL SERVICE FUND*  
*FOR THE YEAR ENDED DECEMBER 31, 2018*

	Nonmajor Internal Service Fund
	Internal Service Funds
<b>ASSETS:</b>	
Current Assets:	
Cash and cash equivalents	\$ 323,933
Total Current Assets	<u>323,933</u>
Total Assets	<u><u>\$ 323,933</u></u>
<b>LIABILITIES:</b>	
Accounts payable	\$ -
Total Liabilities	<u>-</u>
<b>NET POSITION:</b>	
Unassigned	323,933
Total Net Position	<u><u>\$ 323,933</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, 2018**

	Nonmajor Internal Service Fund
	Internal Service Funds
OPERATING REVENUES:	
Employee HRA account contributions	\$ 290,204
Miscellaneous	13,730
	<hr/>
Total revenues	303,934
OPERATING EXPENSES:	
Claims	212,082
Administration fee	150
Miscellaneous	3,972
	<hr/>
Total expenses	216,204
Excess (deficit) of revenues over expenses	87,730
Other financing sources (uses)	
Operating transfers out	(150,000)
Total other financing sources (uses)	<hr/> (150,000) <hr/>
Change in Net Position	(62,270)
Total Net Position, beginning of year	<hr/> 386,203
Total Net Position, end of year	<hr/> \$ 323,933 <hr/>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**  
*STATEMENT OF CASH FLOWS*  
*ALL PROPRIETARY FUND TYPES*  
*FOR THE YEAR ENDED DECEMBER 31, 2018*

	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ 87,730
Adjustments to reconcile net income to net cash flow used for operating activities:	
Decrease in accounts payable	-
Net cash provided by operating activities	<u>87,730</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	<u>(150,000)</u>
Net cash provided by capital and related financing activities	<u>(150,000)</u>
<i>NET INCREASE IN CASH</i>	(62,270)
Cash and cash equivalents, beginning of year	<u>386,203</u>
Cash and cash equivalents, end of year	<u><u>\$ 323,933</u></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**  
*STATEMENT OF NET POSITION*  
*AGENCY FUNDS*  
*DECEMBER 31, 2018*

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 7,748,645
Due from other funds	<u>3,614</u>
 Total assets	 <u><u>\$ 7,752,259</u></u>
 <b>LIABILITIES</b>	
Overdrafts	\$ 3,614
Taxes collected in advance	3,929,710
Due to other entities	<u>3,818,935</u>
 Total liabilities and net position	 <u><u>\$ 7,752,259</u></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**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, 2018, 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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**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, 2018, 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	\$ 14,715,032	\$ 15,068,733	\$ 353,701
Special Revenue Funds	5,809,324	5,738,404	(70,920)
Debt Service Fund	57,750	57,750	-
Totals	<u>\$ 20,582,106</u>	<u>\$ 20,864,887</u>	<u>\$ 282,781</u>

For fiscal year ended December 31, 2018, 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	\$ 14,902,264	\$ 15,395,043	\$ 492,779
Special Revenue Funds	6,983,221	7,073,386	90,165
Debt Service Fund	319,474	319,474	-
Totals	<u>\$ 22,204,959</u>	<u>\$ 22,787,903</u>	<u>\$ 582,944</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, 2018, 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, 2018**

**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, 2018 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Debt Service Fund	General Fund	\$ 12,750
Special Revenue Fund	General Fund	25,000
Expendable Trust	Proprietary Fund	150,000

**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, 2018**

**NOTE 5 - PROPERTY TAXES (Continued)**

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2018 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,856,612,894 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$ .2612
Fire Departments	.0200
Special Revenue:	
Road & Bridge	.0200
Road & Bridge Special	<u>.1351</u>
Total Special Revenue	.1551
Debt Service	<u>.0101</u>
Total	\$ <u>.4464</u>

The County had delinquent taxes receivable at December 31, 2018 of \$406,755. An allowance for uncollectible taxes is \$81,351 at December 31, 2018. The net taxes receivable was \$325,404 which is reflected on the General Fund – Balance Sheet at December 31, 2018.

**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 2018 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, 2018 were \$3,929,710.

**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

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

contributed by their employer.

**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, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees ( or their beneficiaries) currently receiving benefits	109
Inactive employees entitled to but not yet receiving benefits	171
Active employees	226
	506

C. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County Percentage is 10.56%, 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, 2018, were \$911,512 and were equal to the required contributions.

D. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2017, 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, 2018**

**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%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	11.00%	4.55%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

(1) Target asset allocation adopted at the April 2018 TCDRS Board meeting

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.95%, per Cliffwater's 2018 capital market assumptions.

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

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

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

**E. Discount Rate**

The discount rate used to measure the Total Pension Liability (Asset) was 8.1%. 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, 2018**

**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, 2016	\$ 54,021,300	\$ 42,933,770	\$ 11,087,530
Changes for the year:			
Service cost	1,193,520	-	1,193,520
Interest on total pension liability (1)	4,384,658	-	4,384,658
Effect of plan changes (2)	(305,851)	-	(305,851)
Effect of economic/demographic gains or losses	27,163	-	27,163
Effect of assumptions changes or inputs	204,983	-	204,983
Refund of contributions	(119,671)	(119,671)	-
Benefits payments	(2,089,817)	(2,089,817)	-
Administrative expenses	-	(32,283)	32,283
Member contributions	-	651,471	(651,471)
Net investment income	-	6,257,086	(6,257,086)
Employer contributions	-	952,077	(952,077)
Other (3)	-	(8,425)	8,425
Balance as of December 31, 2017	<u>\$ 57,316,285</u>	<u>\$ 48,544,208</u>	<u>\$ 8,772,077</u>

- (1) Reflects the change in the liability due to the time value of money. TCDRS does not change fees or interest.  
(2) Reflects increase in substantively automatic COLA 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 8.1%, 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 (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	7.10%	8.10%	9.10%
Total Pension Liability	\$ 64,767,402	\$ 57,316,285	\$ 51,011,494
Fiduciary Net Position	48,544,207	48,544,207	48,544,207
Net Pension Liability / (Asset)	<u>\$ 16,223,195</u>	<u>\$ 8,772,078</u>	<u>\$ 2,467,287</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](http://www.tcdrs.org).

**FAYETTE COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**NOTE 7 - PENSION COSTS (Continued)**

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

For the year ended December 31, 2017, the County recognized pension expense of \$728,348. At December 31, 2017, 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 ©	Amount Recognized for 2017(1) (a) / ©	Balances of Deferred Inflows and Outflows as of 12/31/2017	
					Inflows	Outflows
Investment (gains) or losses	\$(2,805,130)	12/31/2017	5.0	\$ (561,026)	\$2,244,104	\$ -
	263,009	12/31/2016	5.0	52,602	-	157,806
	3,281,870	12/31/2015	5.0	656,374	-	1,312,748
	515,514	12/31/2014	5.0	103,103	-	103,103
Economic/demographic (gains) or losses	27,163	12/31/2017	5.0	5,433	-	21,730
	(42,387)	12/31/2016	4.0	(10,597)	21,193	-
	(351,099)	12/31/2015	5.0	(70,220)	140,440	-
	(261,512)	12/31/2014	5.0	(52,302)	52,302	-
Assumption changes or inputs	204,983	12/31/2017	5.0	40,997	-	163,986
	-	12/31/2016	4.0	-	-	-
	456,963	12/31/2015	5.0	91,393	-	182,785
	-	12/31/2014	5.0	-	-	-
Employer contributions made subsequent to measurement date						974,836
				<u>\$ 255,757</u>	<u>\$2,458,039</u>	<u>\$2,916,994</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 average remaining service life for all active, inactive, and retired members.

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	
2018	\$ 255,755
2019	204,955
2020	(461,995)
2021	(514,597)
	<u>\$ (515,882)</u>

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**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, 2018, no premiums were received and \$150 administrative fees were paid. Fund equity as of December 31, 2018 was \$298,905.

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 2018 will be adequate to fund estimated liabilities.

**NOTE 9 - FIXED ASSETS**

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

	Balance 1/1/2018	Additions	Dispositions	Balance 12/31/2018
Land	\$ 1,776,710	\$ -	\$ -	\$ 1,776,710
Buildings	11,465,965	-	-	11,465,965
Equipment	12,929,834	647,325	(265,479)	13,311,680
Vehicles	2,904,573	433,148	(140,856)	3,196,865
Construction in progress	91,522	799,153	-	890,675
Total capital assets	<u>\$ 29,168,604</u>	<u>\$ 1,879,626</u>	<u>\$ (406,335)</u>	<u>\$ 30,641,895</u>
Accumulated depreciation				
Buildings	(6,526,696)	(279,404)	-	(6,806,100)
Equipment	(10,046,582)	(756,086)	(265,479)	(10,537,189)
Vehicles	(2,230,956)	(261,575)	(140,856)	(2,351,675)
Total accumulated depreciation	<u>(18,804,234)</u>	<u>(1,297,065)</u>	<u>(406,335)</u>	<u>(19,694,964)</u>
Total capital assets, net	<u>\$ 10,364,370</u>	<u>\$ 582,561</u>	<u>\$ (812,670)</u>	<u>\$ 10,946,931</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 replace each year. Total rent expense under operating leases was approximately \$44,099 for the year ended December 31, 2018.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**NOTE 10 – LEASE OBLIGATIONS (Continued)**

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2018:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2018
Radio Equipment	October 13, 2014	2.00%	\$ 119,435
In-Car Video Cameras	November 11, 2015	1.92%	66,283
John Deere Tractor w/Boom Axe	February 10, 2016	1.75%	48,448
Two John Deere Backhoes	March 28, 2016	1.69%	70,795
Etnyre Chipsreader	August 24, 2017	1.90%	168,249
John Deere Tractor w/Boom Mower	December 15, 2017	1.90%	108,664
Volvo Roller	April 15, 2018	2.38%	104,989
			<u>\$ 686,863</u>

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

Year ending December 31,	General Long-term Debt Account Group
2019	\$ 386,137
2020	143,327
2021	109,226
2022	72,549
Minimum lease payments for all capital leases	711,239
Less amount representing interest	(24,376)
Present value of minimum lease payments	<u>\$ 686,863</u>

**NOTE 11 – CERTIFICATES OF OBLIGATION**

The County authorized on August 13, 2003 to issue “Fayette County, Texas Certificates of Obligation Series 2003.” The bonds, which bear interest at 4.35% and are dated August 13, 2003, were issued in the original amount of \$1,980,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of restoration, renovation, improvement and construction of the Fayette County Courthouse. The bonds, in denominations of \$5,000 are numbered serially from 1 to 55, and mature each March 1, beginning March 1, 1991. The bonds can be redeemed at any annual March 1 maturity date by giving 30 days notice. The bonds are secured by a lien on property taxes of the District and a lien on the “net system revenues” of the Water and Sewer System. Bonds outstanding at December 31, 2018 were \$0.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)**

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 30 days notice. The bonds are secured by a lien on property taxes of the District. Bonds outstanding at December 31, 2018 were \$1,249,854.

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, 2019. The notes can be redeemed at any annual February 15 maturity date by giving 30 days notice. The notes are secured by a lien on property taxes of the District. Notes outstanding at December 31, 2018 were \$500,000.

The summary of bonded indebtedness is as follows:

	<u>Series 2003</u>	<u>Series 2017</u>	<u>Series 2018</u>	<u>Total</u>
Interest rates	4.35%	1.90%	2.95%	
Interest dates	2/15;8/15	8/1;2/1	2/15	
Final maturity	8/15/2018	8/1/2027	2/15/2025	
Authorized	\$ 1,980,000	\$ 1,400,000	\$ 500,000	
Balance, December 31, 2017	\$ 132,000	\$ 1,400,000	\$ -	\$ 1,532,000
Bond issued	-	-	500,000	500,000
Bonds retired	(132,000)	(150,146)	-	(282,146)
Balance, December 31, 2018	<u>\$ -</u>	<u>\$ 1,249,854</u>	<u>\$ 500,000</u>	<u>\$ 1,749,854</u>

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)**

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2018 are as follows:

Year Ending December 31,	Series 2017		Series 2018		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 128,658	\$ 23,747	\$ 71,429	\$ 15,604	\$ 200,087	\$ 39,351
2020	131,102	21,303	71,429	11,627	202,531	32,930
2021	133,542	18,863	71,429	9,491	204,971	28,354
2022	136,130	16,275	71,429	7,384	207,559	23,659
2023	138,717	13,688	71,428	5,277	210,145	18,965
2024	141,353	11,052	71,428	3,175	212,781	14,227
2025	144,015	8,390	71,428	1,022	215,443	9,412
2026	146,774	5,630	-	-	146,774	5,630
2027	149,563	2,842	-	-	149,563	2,842
	<u>\$ 1,249,854</u>	<u>\$ 121,790</u>	<u>\$ 500,000</u>	<u>\$ 53,580</u>	<u>\$ 1,749,854</u>	<u>\$ 175,370</u>

**NOTE 12 – TOBACCO SETTLEMENT REVENUE**

During the year ended December 31, 2018, 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 \$37,324 of which the Commissioner’s Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**FAYETTE COUNTY, TEXAS***COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**CHANGES IN FUND BALANCE - GENERAL FUND**FOR THE YEAR ENDED DECEMBER 31, 2018*

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 8,091,032	\$ 8,107,944	\$ 8,107,945	\$ 1
Other taxes	1,828,000	2,071,145	2,092,829	21,684
Licenses and permits	67,000	77,750	85,664	7,914
Intergovernmental revenue	322,000	322,000	324,200	2,200
Fines and forfeitures	1,135,000	959,122	959,909	787
Depository interest	70,000	83,000	93,864	10,864
Miscellaneous	185,000	556,193	532,455	(23,738)
Charges for services	3,017,000	2,891,579	2,892,487	908
Total revenues	<u>14,715,032</u>	<u>15,068,733</u>	<u>15,089,353</u>	<u>20,620</u>
<b>EXPENDITURES</b>				
Administrative and general	2,717,695	3,015,725	2,964,663	51,062
Financial administration	1,066,508	1,095,885	1,033,644	62,241
Judicial	1,226,172	1,238,225	1,170,230	67,995
Legal	595,533	595,533	418,720	176,813
Public safety	6,723,889	6,711,708	6,257,651	454,057
Public facilities	1,642,493	1,700,493	1,611,259	89,234
Extension service	292,153	292,153	290,466	1,687
Elections	225,294	252,794	232,691	20,103
Rural addressing	87,527	87,527	88,893	(1,366)
Capital outlay	315,000	395,000	484,245	(89,245)
Debt service:				
Interest paid	10,000	10,000	7,088	2,912
Principal retired	-	-	173,529	(173,529)
Total expenditures	<u>14,902,264</u>	<u>15,395,043</u>	<u>14,733,079</u>	<u>661,964</u>
Excess (deficit) of revenues over (under) expenditures	(187,232)	(326,310)	356,274	682,584
Other financing sources (uses)	(263,000)	112,250	112,250	-
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	(450,232)	(214,060)	468,524	682,584
Fund balance, beginning of year	<u>272,997</u>	<u>272,997</u>	<u>272,997</u>	-
Fund balance, end of year	<u>\$ (177,235)</u>	<u>\$ 58,937</u>	<u>\$ 741,521</u>	<u>\$ 682,584</u>

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability:				
Service cost	\$ 1,193,520	\$ 1,100,110	\$ 1,058,013	\$ 1,005,206
Interest on total pension liability	4,384,658	3,838,949	3,384,065	3,173,726
Effect of plan changes	(305,850)	6,443,260	(134,977)	-
Effect of economic/demographic gain or losses	27,163	(42,387)	(351,099)	(261,512)
Effect of assumptions changes or inputs	204,983	-	456,963	-
Refund of contributions	(119,671)	(39,597)	(61,025)	-
Benefit payments	(2,089,817)	(1,951,275)	(1,592,272)	(1,361,169)
Net change in total pension liability	<u>3,294,986</u>	<u>9,349,060</u>	<u>2,759,668</u>	<u>2,556,251</u>
Total pension liability - beginning	54,021,300	44,672,240	41,912,572	39,356,321
Total pension liability - ending (a)	<u>\$57,316,286</u>	<u>\$54,021,300</u>	<u>\$44,672,240</u>	<u>\$41,912,572</u>
Plan fiduciary net position:				
Contributions - employer	\$ 952,077	\$ 911,512	\$ 923,215	\$ 878,198
Contributions - employee	651,471	623,714	611,981	583,244
Net investment income	6,257,086	2,986,268	9,488	2,567,329
Refund of contributions	(119,671)	(39,597)	(61,025)	-
Benefit payments	(2,089,817)	(1,951,275)	(1,592,272)	(1,361,169)
Administrative expense	(32,283)	(32,429)	(29,011)	(30,037)
Other	(8,425)	160,363	127,184	(12,623)
Net change in plan fiduciary net position	<u>5,610,438</u>	<u>2,658,556</u>	<u>(10,440)</u>	<u>2,624,942</u>
Plan fiduciary net position - beginning	42,933,770	40,275,214	40,285,654	37,660,712
Plan fiduciary net position - ending (b)	<u>\$48,544,208</u>	<u>\$42,933,770</u>	<u>\$40,275,214</u>	<u>\$40,285,654</u>
County's net pension liability - ending (a) - (b)	<u>\$ 8,772,078</u>	<u>\$11,087,530</u>	<u>\$ 4,397,026</u>	<u>\$ 1,626,918</u>
Plan fiduciary net position as a percentage of the total pension liability	84.70%	79.48%	90.16%	96.12%
Covered - employee payroll	\$ 9,306,723	\$ 8,910,203	\$ 8,742,590	\$ 8,332,057
County's net pension liability as a percentage of covered - employee payroll	94.26%	124.44%	50.29%	19.53%

Notes to Schedule:

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

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

	2017	2016	2015	2014
Actuarially required contribution	\$ 952,077	\$ 911,512	\$ 923,215	\$ 878,198
Contributions in relation to the actuarially determined contribution	(952,077)	(911,512)	(923,215)	(878,198)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$9,306,723	\$8,910,203	\$8,742,590	\$ 8,332,057
Contributions as a percentage of covered-employee payroll	10.23%	10.23%	10.56%	10.54%

**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	12.8 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8.00%, net of 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	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions.  2016: No changes in plan provisions.

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

2013	2012	2011	2010	2009	2008
\$ 807,750	\$ 775,869	\$ 700,756	\$ 667,096	\$ 576,421	\$ 524,594
(807,750)	(775,869)	(702,281)	(667,096)	(606,685)	(563,138)
\$ -	\$ -	\$ (1,525)	\$ -	\$ (30,264)	\$ (38,544)
\$8,021,342	\$7,965,794	\$7,616,909	\$7,235,316	\$7,038,107	\$6,532,924
10.07%	9.74%	9.20%	9.22%	8.19%	8.03%

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**COMBINING AND INDIVIDUAL FUND STATEMENTS**

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**FAYETTE COUNTY, TEXAS**

*GENERAL FUND*

*BALANCE SHEET*

*DECEMBER 31, 2018*

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 619,039	\$ 156,958
Taxes receivable, net	325,404	329,890
Sales tax receivable	150,177	146,267
Due from other funds	3,614	3,487
Total assets	<u>\$ 1,098,234</u>	<u>\$ 636,602</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 31,309	\$ 33,715
Deferred tax revenue	<u>325,404</u>	<u>329,890</u>
Total liabilities	<u>356,713</u>	<u>363,605</u>
 <b>FUND EQUITY</b>		
Fund balance - unassigned	<u>741,521</u>	<u>272,997</u>
Total fund equity	<u>741,521</u>	<u>272,997</u>
Total liabilities and fund equity	<u>\$ 1,098,234</u>	<u>\$ 636,602</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, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes				
Current and delinquent ad valorem taxes	\$ 7,535,944	\$ 7,535,945	\$ 1	\$ 7,945,518
Current ad valorem taxes - fire departments	572,000	572,000	-	-
Total ad valorem taxes	8,107,944	8,107,945	1	7,945,518
Other taxes				
County sales taxes	2,043,145	2,047,112	3,967	1,844,599
Mixed drink taxes	28,000	45,717	17,717	38,963
Total other taxes	2,071,145	2,092,829	21,684	1,883,562
Licenses and permits				
Beer and wine permits	7,000	9,044	2,044	2,826
Occupation permits	10,000	11,870	1,870	6,660
Sewage permits	60,750	64,750	4,000	66,510
Total licenses and permits	77,750	85,664	7,914	75,996
Intergovernmental revenue				
Reimbursed CAECD	84,000	86,000	2,000	83,521
Salary reimbursement - sheriff dept.	50,000	62,500	12,500	37,500
County attorney state aid	37,000	27,500	(9,500)	27,500
State salary supplement	30,000	38,607	8,607	37,045
Reimbursed indigent defense	24,000	32,947	8,947	17,276
Judicial district contributions	27,000	34,420	7,420	32,407
Airport contributions	70,000	42,226	(27,774)	150,511
Total intergovernmental revenue	322,000	324,200	2,200	385,760
Fines and forfeitures				
County court	80,000	69,496	(10,504)	78,266
District court	64,000	75,291	11,291	59,049
Justice court	815,122	815,122	-	755,767
Total fines and forfeitures	959,122	959,909	787	893,082
Depository interest	83,000	93,864	10,864	69,815
Miscellaneous				
Rent on county property	18,000	15,285	(2,715)	16,385
Oil & gas leases and royalties	6,000	13,199	7,199	14,821
EMS donations	6,000	25,570	19,570	1,285
EMS injury prevention program	5,000	-	(5,000)	-
Sale of recyclables	50,000	41,186	(8,814)	83,465
Miscellaneous	471,193	437,215	(33,978)	272,684
Total miscellaneous	556,193	532,455	(23,738)	388,640

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 60,000	\$ 52,142	\$ (7,858)	\$ 48,109
County clerk	450,000	457,856	7,856	540,276
Tax assessor - collector	325,000	263,192	(61,808)	256,227
District clerk	55,000	73,834	18,834	63,540
Justices of the peace	60,000	56,950	(3,050)	50,455
Constables	12,000	13,447	1,447	13,273
Ambulance fees	1,401,498	1,401,498	-	1,482,720
Airport fees	23,000	58,121	35,121	29,515
Arrest fees	168,081	168,081	-	159,567
Judicial support fees	60,000	62,318	2,318	55,788
Time payment fees	5,000	3,321	(1,679)	3,632
Pretrial intervention program fees	35,000	39,946	4,946	27,331
Other fees	155,000	169,549	14,549	164,410
Jury reimbursement fees	32,000	29,955	(2,045)	26,507
State costs service fees	50,000	42,277	(7,723)	42,838
Total official fee collections	<u>2,891,579</u>	<u>2,892,487</u>	<u>908</u>	<u>2,964,188</u>
Total revenues	15,068,733	15,089,353	20,620	14,606,561

EXPENDITURES

Administrative and general

County judge

Salary:

Official	54,100	55,100	(1,000)	54,000
Secretaries	24,400	24,320	80	23,896
County judge supplement	25,700	25,200	500	25,200
Court administrator	46,100	46,163	(63)	41,998
Assistants	2,500	4,857	(2,357)	4,782
Social security tax	11,880	11,520	360	10,943
Life insurance	50	49	1	50
Health insurance	31,790	29,820	1,970	28,838
Retirement	15,481	15,531	(50)	14,843
Worker's compensation	400	505	(105)	431
Unemployment tax	36	38	(2)	35
Travel and training	3,500	1,921	1,579	1,276
Telephone/communications	6,000	3,198	2,802	3,304
Postage	800	-	800	700
Furniture and equipment	1,500	1,326	174	1,426
Bond premium	-	177	(177)	-
Miscellaneous	600	685	(85)	718
Total county judge	<u>224,837</u>	<u>220,410</u>	<u>4,427</u>	<u>212,440</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2018  
 WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 225,200	\$ 225,200	\$ -	\$ 220,800
Salary - Coordinators	162,400	155,246	7,154	150,620
Social security tax	29,655	28,248	1,407	27,604
Life insurance	160	148	12	159
Health insurance	78,508	78,413	95	78,616
Retirement	39,950	39,186	764	37,996
Worker's compensation	1,496	1,334	162	1,465
Unemployment tax	70	78	(8)	76
Gasoline, oil, etc.	7,500	3,889	3,611	3,471
Travel and training	6,000	1,397	4,603	3,089
Telephone/communications	1,300	461	839	558
Furniture and equipment	-	-	-	400
Bond premium	-	355	(355)	-
Equipment repairs and replacements	4,000	1,390	2,610	511
Miscellaneous	1,000	150	850	98
Total commissioners' court	557,239	535,495	21,744	525,463
County clerk				
Salary - Official	55,700	55,700	-	54,600
Salary - Deputies	261,700	249,732	11,968	249,782
Social security tax	24,281	21,584	2,697	21,504
Life insurance	200	189	11	193
Health insurance	91,520	91,914	(394)	94,112
Retirement	32,692	31,459	1,233	31,140
Worker's compensation	1,200	809	391	810
Unemployment tax	117	125	(8)	125
Travel and training	4,000	3,031	969	5,257
Telephone/communications	4,000	3,319	681	3,302
Postage	3,000	2,072	928	2,091
Bond premium	1,600	1,681	(81)	314
Furniture and equipment	1,400	619	781	2,451
Miscellaneous	250	420	(170)	125
Total county clerk	481,660	462,654	19,006	465,806

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2018  
 WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 40,100	\$ 40,300	\$ (200)	\$ 39,444
Social security tax	3,068	3,037	31	3,002
Life insurance	25	19	6	25
Health insurance	8,426	7,798	628	8,010
Retirement	4,130	4,151	(21)	4,035
Worker's compensation	120	80	40	102
Unemployment tax	20	20	-	20
Travel and training	2,000	130	1,870	538
Telephone/communications	1,500	2,345	(845)	2,341
Postage	150	150	-	-
Miscellaneous	25	-	25	59
Furniture and equipment	1,500	264	1,236	-
Total veterans service officer	61,064	58,294	2,770	57,576
County surveyor				
Telephone/communications	300	300	-	300
Miscellaneous	177	178	(1)	-
Total county surveyor	477	478	(1)	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	-	44,900
Family Crisis Center	7,500	8,000	(500)	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	12,000	12,000	-	3,000
Miscellaneous	-	2,883	(2,883)	2,903
Total public assistance	153,400	146,783	6,617	129,803

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 60,000	\$ 72,166	\$ (12,166)	\$ 73,112
Professional services	14,000	16,225	(2,225)	14,425
Autopsies	70,000	72,050	(2,050)	55,310
Maintenance contracts	225,000	235,149	(10,149)	243,435
Office equipment contracts	-	-	-	17,400
Telephone/communications	35,000	24,522	10,478	30,022
Public notices	2,500	4,658	(2,158)	2,273
Equipment repairs and replacements	10,000	1,940	8,060	2,903
Dues	5,500	3,965	1,535	4,380
Fines and fees due state	252,000	279,012	(27,012)	173,691
Risk insurance	202,048	202,048	-	94,689
Bounty	48,000	42,014	5,986	63,064
Donations to first responders	6,000	4,561	1,439	4,241
Donations for soil conservation	5,000	5,000	-	5,000
Donations to fire departments	572,000	566,929	5,071	549,846
Historical commission assistance	5,000	172	4,828	1,860
Miscellaneous	25,000	10,138	14,862	42,386
Total other	<u>1,537,048</u>	<u>1,540,549</u>	<u>(3,501)</u>	<u>1,378,037</u>
Total administrative and general	3,015,725	2,964,663	51,062	2,769,425
Financial administration				
County auditor				
Salary:				
Official	64,800	64,800	-	63,500
Assistants	230,600	229,205	1,395	203,635
Social security tax	22,599	21,900	699	19,605
Life insurance	151	162	(11)	151
Health insurance	65,274	62,985	2,289	59,228
Retirement	30,468	30,283	185	27,328
Worker's compensation	700	628	72	608
Unemployment tax	136	147	(11)	134
Travel and training	3,000	1,953	1,047	2,805
Telephone/communications	2,197	1,657	540	1,630
Postage	4,000	3,200	800	3,277
Bond premium	-	92	(92)	-
Furniture and equipment	3,000	1,081	1,919	247
Miscellaneous	500	595	(95)	640
Total county auditor	<u>427,425</u>	<u>418,688</u>	<u>8,737</u>	<u>382,788</u>

GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2018  
 WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd.				
Tax assessor - collector				
Salary:				
Official	\$ 54,500	\$ 54,500	\$ -	\$ 53,400
Deputies	147,700	147,600	100	140,410
Social security tax	15,468	14,451	1,017	13,935
Life insurance	126	126	-	122
Health insurance	51,064	53,464	(2,400)	51,666
Retirement	20,827	20,816	11	19,827
Worker's compensation	500	505	(5)	506
Unemployment tax	70	74	(4)	70
Travel and training	3,500	1,821	1,679	1,577
Telephone/communications	3,000	754	2,246	820
Postage	10,500	6,344	4,156	4,168
Bond premium	3,550	-	3,550	3,550
Issuing license plates	8,700	9,423	(723)	9,354
Furniture and equipment	3,000	-	3,000	-
Miscellaneous	1,000	420	580	305
Total tax assessor - collector	<u>323,505</u>	<u>310,298</u>	<u>13,207</u>	<u>299,710</u>
Tax appraisal district				
Contribution	344,955	304,658	40,297	313,039
Total tax appraisal district	<u>344,955</u>	<u>304,658</u>	<u>40,297</u>	<u>313,039</u>
Total financial administration	<u>1,095,885</u>	<u>1,033,644</u>	<u>62,241</u>	<u>995,537</u>
Judicial				
District judge				
Printing and office supplies	500	279	221	83
Telephone/communications	1,000	475	525	568
Postage	350	100	250	196
Furniture and equipment	275	-	275	-
Miscellaneous	130	20	110	105
Total district judge	<u>2,255</u>	<u>874</u>	<u>1,381</u>	<u>952</u>



## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 55,700	\$ 55,700	\$ -	\$ 54,600
Deputies	113,000	107,712	5,288	102,222
Social security tax	12,906	11,564	1,342	11,177
Life insurance	92	101	(9)	101
Health insurance	40,433	51,646	(11,213)	51,043
Retirement	18,705	16,831	1,874	16,043
Worker's compensation	583	404	179	405
Unemployment tax	80	54	26	51
Travel and training	2,000	1,964	36	2,030
Telephone/communications	1,500	661	839	736
Postage	4,500	5,255	(755)	4,969
Bond premium	-	335	(335)	136
Furniture and equipment	3,500	740	2,760	-
Miscellaneous	125	125	-	125
Total district clerk	253,124	253,092	32	243,638
District court				
Salary:				
Assistants	1,000	866	134	799
Court reporter	48,500	48,875	(375)	47,500
Court administrator	46,400	48,194	(1,794)	45,405
Juvenile board member	6,600	2,400	4,200	6,599
Social security tax	7,841	7,486	355	7,561
Life insurance	51	51	-	51
Health insurance	18,824	18,157	667	18,029
Retirement	10,558	10,207	351	10,180
Worker's compensation	625	414	211	427
Unemployment tax	50	49	1	47
Printing and office supplies	500	265	235	334
Administrative expenses	2,500	2,002	498	2,318
Court appointed attorneys	160,000	146,700	13,300	149,461
Travel and training	4,000	882	3,118	972
Grand jurors	3,000	3,528	(528)	1,494
Petit jurors	3,000	802	2,198	676
Substitute court reporter	1,000	-	1,000	-
Miscellaneous	10,000	5,273	4,727	24,714
Total district court	324,449	296,151	28,298	316,567

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 17,300	\$ 16,616	\$ 684	\$ 16,964
Social security tax	1,323	1,271	52	1,298
Retirement	1,782	1,483	299	1,442
Administrative expense	2,500	325	2,175	318
Court appointed attorneys	1,000	-	1,000	-
Petit jurors	3,500	-	3,500	-
Miscellaneous	500	1,004	(504)	1,009
Total county court	27,905	20,699	7,206	21,031
Justice of the peace, precinct #1				
Salary - Official	44,400	44,400	-	43,500
Salary - Assistants	69,564	70,100	(536)	68,575
Social security tax	8,718	8,170	548	7,908
Life insurance	77	71	6	71
Health insurance	51,928	32,575	19,353	41,302
Retirement	11,738	12,103	(365)	11,772
Worker's compensation	351	303	48	304
Unemployment tax	34	35	(1)	34
Travel and training	5,200	4,266	934	3,934
Telephone/communications	2,500	2,312	188	1,964
Postage	1,000	-	1,000	500
Bond premium	-	177	(177)	75
Furniture and equipment	300	-	300	-
Miscellaneous	350	420	(70)	246
Total J.P., precinct #1	196,160	174,932	21,228	180,185
Justice of the peace, precinct #2				
Salary - Official	43,000	43,000	-	42,200
Salary - Assistant	35,400	35,400	-	34,700
Social security tax	5,998	5,819	179	5,726
Life insurance	50	45	5	50
Health insurance	21,996	21,995	1	20,961
Retirement	8,384	8,384	-	8,174
Worker's compensation	236	202	34	202
Unemployment tax	18	18	-	18
Travel and training	3,500	3,530	(30)	3,150
Telephone/communications	3,522	3,522	-	2,428
Postage	1,500	1,634	(134)	1,536
Bond premium	200	178	22	-
Office rent/parking lot rent	10,600	10,600	-	8,400
Furniture and equipment	-	-	-	599
Miscellaneous	250	97	153	167
Total J.P., precinct #2	134,654	134,424	225	128,311

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2018  
 WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 43,000	\$ 43,000	\$ -	\$ 42,200
Salary - Assistant	55,998	49,008	6,990	45,259
Social security tax	7,573	7,165	408	6,821
Life insurance	25	50	(25)	50
Health insurance	19,538	18,919	619	18,608
Retirement	10,197	9,786	411	9,254
Worker's compensation	350	303	47	304
Unemployment tax	20	25	(5)	23
Travel and training	4,500	3,991	509	4,415
Telephone/communications	4,000	4,199	(199)	2,976
Postage	600	692	(92)	614
Bond premium	200	177	23	-
Office rent/parking lot rent	300	300	-	300
Furniture and equipment	500	-	500	-
Miscellaneous	100	96	4	96
Total J.P., precinct #3	<u>146,901</u>	<u>137,711</u>	<u>9,190</u>	<u>130,920</u>
Justice of the peace, precinct #4				
Salary - Official	43,000	43,000	-	42,200
Salary - Assistant	50,508	50,508	-	49,508
Social security tax	7,122	7,148	(26)	7,009
Life insurance	60	60	-	60
Health insurance	27,560	27,420	140	26,786
Retirement	9,940	9,940	-	9,689
Worker's compensation	227	303	(76)	304
Unemployment tax	26	25	1	25
Travel and training	4,300	4,221	79	4,295
Telephone/communications	8,284	8,284	-	8,120
Postage	1,500	1,200	300	980
Bond premium	-	178	(178)	-
Furniture and equipment	250	-	250	-
Miscellaneous	-	60	(60)	131
Total J.P., precinct #4	<u>152,777</u>	<u>152,347</u>	<u>430</u>	<u>149,107</u>
Justice of the peace - all pcts.	<u>630,492</u>	<u>599,414</u>	<u>31,073</u>	<u>588,523</u>
Total judicial	<u>1,238,225</u>	<u>1,170,230</u>	<u>67,990</u>	<u>1,170,711</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistants	\$ 220,208	\$ 146,580	\$ 73,628	\$ 172,964
Secretaries	172,300	129,462	42,838	127,845
County attorney supplement	9,334	2,912	6,422	2,912
Social security tax	30,741	19,465	11,276	21,442
Life insurance	160	137	23	154
Health insurance	98,800	79,947	18,853	83,757
Retirement	41,390	28,732	12,658	31,071
Worker's compensation	180	135	45	155
Unemployment tax	170	138	32	150
Travel and training	3,500	1,521	1,979	3,682
Telephone/communications	2,500	847	1,653	904
Postage	1,000	452	548	234
Bond premium	250	-	250	-
Furniture and equipment	5,000	2,420	2,580	1,504
Miscellaneous	10,000	5,971	4,029	6,718
Total county attorney	<u>595,533</u>	<u>418,720</u>	<u>176,814</u>	<u>453,493</u>
Total legal	595,533	418,720	176,813	453,493
Public safety				
Justice court				
Petit Jurors	2,000	354	1,646	276
Collection Fees	92,000	83,117	8,883	97,156
Miscellaneous	1,200	-	1,200	-
Total justice court	<u>95,200</u>	<u>83,471</u>	<u>11,729</u>	<u>97,432</u>
Juvenile probation				
Juvenile probation	75,000	13,200	61,800	75,000
Miscellaneous	100	-	100	-
Total juvenile probation	<u>75,100</u>	<u>13,200</u>	<u>61,900</u>	<u>75,000</u>
Juvenile judge				
Juvenile judge	5,400	5,400	-	1,200
Social security tax	412	411	1	88
Life insurance	1	1	-	-
Health insurance	539	539	-	159
Retirement	556	556	-	123
Total juvenile judge	<u>6,908</u>	<u>6,907</u>	<u>1</u>	<u>1,570</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Director/manager	\$ 72,800	\$ 72,800	\$ -	\$ 71,400
Assistant director	65,600	65,600	-	64,300
Assistants	41,900	36,800	5,100	36,100
Attendants	1,490,903	1,539,264	(48,361)	1,569,506
Instructors	2,400	2,400	-	2,400
Social security tax	127,847	127,933	(86)	130,918
Life insurance	681	724	(43)	689
Health insurance	291,130	326,202	(35,072)	288,682
Retirement	172,134	176,837	(4,703)	178,381
Worker's compensation	23,283	27,194	(3,911)	24,029
Unemployment tax	1,000	858	142	872
Uniforms	9,500	8,080	1,420	10,082
Printing and office supplies	10,000	4,242	5,758	5,119
Gasoline, oil, etc.	100,000	81,203	18,797	69,440
Hardware and supplies	15,000	4,718	10,282	8,465
Tires, tubes and batteries	7,500	5,797	1,703	9,630
Medical supplies	115,000	95,742	19,258	112,237
Injury prevention program supplies	2,000	-	2,000	-
Director of medical services	7,000	7,000	-	7,000
Physical and psychological exam	30,000	1,172	28,828	2,791
Travel and training	38,000	17,058	20,942	9,993
Training and education supplies	20,000	5,578	14,422	4,874
Telephone/communications	28,000	26,162	1,838	21,787
Utilities	25,000	25,199	(199)	25,282
Postage	1,500	658	842	712
Bond premium	700	-	700	609
Equipment repairs and replacements	70,000	81,766	(11,766)	81,049
Building repairs and replacements	35,000	3,537	31,463	11,153
Collection fees	100,000	43,201	56,799	38,893
Refunds	20,000	10,742	9,258	19,256
Small tools and equipment	73,400	9,173	64,227	3,288
Miscellaneous	8,000	7,280	720	14,356
Total EMS	3,005,278	2,814,920	190,358	2,823,293

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2018  
 WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance	2017
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 17,900	\$ 17,900	\$ -	\$ 15,800
Social security tax	1,369	1,341	28	1,182
Life insurance	25	24	1	25
Health insurance	9,531	9,460	71	9,304
Retirement	1,844	1,844	-	1,616
Worker's compensation	806	756	50	752
Uniforms	300	200	100	149
Gasonline, oil, etc.	1,700	1,133	567	724
Travel and training	400	361	39	228
Telephone/communications	600	635	(35)	593
Bond premium	300	50	250	50
Equipment repairs and replacements	3,000	657	2,343	1,857
Furniture and equipment	5,000	1,565	3,435	1,858
Miscellaneous	500	243	257	249
Total constable, precinct #1	43,275	36,169	7,106	34,387
Constable, precinct #2				
Salary - Official	17,900	17,900	-	15,800
Social security tax	1,369	1,258	111	1,128
Life insurance	25	25	-	25
Health insurance	9,531	7,798	1,733	8,010
Retirement	1,844	1,844	-	1,616
Worker's compensation	806	756	50	752
Uniforms	350	-	350	196
Gasoline, oil and etc.	1,400	457	943	472
Bond premium	178	-	178	-
Telephone/communications	650	614	36	612
Equipment repairs and replacement	1,200	673	527	189
Furniture and equipment	850	-	850	-
Miscellaneous	100	110	(10)	183
Total constable, precinct #2	36,203	31,435	4,768	28,983
Constable, precinct #3				
Salary - Official	17,300	16,700	600	15,800
Social security tax	1,323	1,278	45	1,209
Life insurance	25	11	14	12
Health insurance	9,531	9,460	71	9,304
Retirement	1,782	1,720	62	1,616
Worker's compensation	806	756	50	752
Uniforms	300	300	-	-
Gasoline, oil and etc.	1,000	-	1,000	-
Telephone/communications	500	415	85	351
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	2,000	18	1,982	2,666
Furniture and equipment	250	-	250	-
Miscellaneous	100	50	50	50
Total constable, precinct #3	35,217	31,008	4,209	32,060

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 17,900	\$ 17,900	\$ -	\$ 15,800
Social security tax	1,369	1,369	-	1,209
Life insurance	25	25	-	25
Health insurance	9,531	9,460	71	9,304
Retirement	1,844	1,844	-	1,616
Worker's compensation	806	756	50	752
Gasoline, oil, etc.	7,000	325	6,675	255
Travel and training	100	-	100	-
Telephone/communications	525	383	142	352
Bond premiums	-	-	-	-
Equipment repairs and replacements	800	1,294	(494)	1,011
Furniture and equipment	1,500	-	1,500	-
Miscellaneous	150	50	100	50
Total constable, precinct #4	<u>41,550</u>	<u>33,406</u>	<u>8,144</u>	<u>30,374</u>
Constables - all precincts	156,245	132,018	24,227	125,804
Sheriff				
Salary - Official	68,000	67,980	20	66,680
Salary - Deputies	1,143,085	1,116,075	27,010	1,132,277
Salary - Receptionist	35,900	36,600	(700)	35,900
Salary - Dispatchers	347,000	335,595	11,405	324,947
Salary - Assistants	2,000	-	2,000	-
Social security tax	121,100	114,402	6,698	115,216
Life insurance	800	810	(10)	829
Health insurance	379,600	388,201	(8,601)	375,736
Retirement	163,039	160,294	2,745	159,568
Worker's compensation	22,000	20,641	1,359	19,738
Unemployment tax	800	744	56	747
Uniforms	12,200	12,563	(363)	9,355
Printing and office supplies	15,000	14,056	944	16,170
Gasoline, oil, etc.	125,000	159,911	(34,911)	135,274
Hardware and supplies	5,000	9,752	(4,752)	7,276
Tires, tubes, and batteries	20,000	21,650	(1,650)	20,633
Physical and psychological exams	1,200	1,344	(144)	2,249
Travel and training	15,300	3,071	12,229	2,626
Telephone/communications	60,000	51,448	8,552	46,509
Postage	2,650	1,994	656	1,662
Bond premiums	1,000	685	315	635
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	63,000	92,448	(29,448)	101,715
Furniture and equipment	131,250	23,257	107,993	16,900
ARRA No. 1 JAG Grant expense	-	-	-	-
Miscellaneous	6,000	8,784	(2,784)	7,811
Total sheriff	<u>2,741,224</u>	<u>2,642,605</u>	<u>98,619</u>	<u>2,600,753</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Salary-official	\$ 55,300	\$ 55,300	\$ -	\$ 51,800
Secretaries	18,400	18,380	20	18,005
Social security tax	5,447	5,225	222	5,077
Life insurance	36	36	-	36
Health insurance	14,524	14,895	(371)	13,419
Retirement	7,334	7,589	(255)	7,141
Worker's compensation	165	515	(350)	400
Unemployment tax	35	37	(2)	35
Gasoline, oil, etc.	6,000	176	5,824	63
Travel and training	2,000	1,746	254	-
Telephone/communications	2,000	3,613	(1,613)	3,591
Postage	300	25	275	-
Equipment repairs and replacements	750	554	196	1,630
Miscellaneous	1,500	2,052	(552)	2,998
Total emergency management	113,791	110,143	3,648	104,195
Community supervision and corrections				
Telephone/communications	4,600	4,843	(243)	4,743
Furniture and equipment	4,000	2,726	1,274	6,285
Miscellaneous	100	-	100	-
Total community supervision and correction	8,700	7,569	1,131	11,028
DPS highway patrol				
Assistants	57,100	58,192	(1,092)	57,091
Social security tax	4,368	4,141	227	4,191
Life insurance	40	40	-	40
Health insurance	16,624	18,565	(1,941)	15,504
Retirement	5,881	5,994	(113)	5,840
Worker's compensation	178	202	(24)	202
Unemployment tax	30	29	1	29
Telephone/communications	5,750	2,851	2,899	2,794
Utilities	450	517	(67)	422
Postage	475	308	167	535
Furniture and equipment	300	138	162	302
Miscellaneous	1,700	85	1,615	6
Total DPS highway patrol	92,896	91,062	1,834	86,956



GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Worker's compensation	\$ -	\$ 101	\$ (101)	\$ 101
Hardware and supplies	1,000	-	1,000	-
Travel and training	2,000	-	2,000	-
Telephone/communications	400	336	64	336
Utilities	4,100	3,753	347	3,074
Building repairs and replacements	68,000	63,270	4,730	69,333
Miscellaneous	1,000	-	1,000	1,359
Total sanitation	<u>76,500</u>	<u>67,460</u>	<u>9,040</u>	<u>74,203</u>
Recycling center				
Coordinator	6,600	6,600	-	6,600
Attendants	114,400	115,705	(1,305)	114,190
Social security tax	9,257	8,773	484	8,741
Life insurance	70	69	1	75
Health insurance	37,544	35,853	1,691	38,691
Retirement	12,463	12,597	(134)	12,357
Worker's compensation	2,567	2,173	394	2,627
Unemployment tax	65	58	7	57
Gasoline, oil, etc.	4,000	4,195	(195)	3,233
Hardware and supplies	6,000	5,658	342	4,007
Travel and training	500	-	500	-
Telephone/communications	1,400	1,544	(144)	1,398
Utilities	6,000	5,010	990	5,217
Equipment repairs and replacements	12,000	10,586	1,414	12,744
Building repairs and replacements	5,000	8,853	(3,853)	123
Solid waste disposal	85,000	70,422	14,578	79,528
Furniture and equipment	36,000	200	35,800	140
Miscellaneous	1,000	-	1,000	100
Total recycling center	<u>339,866</u>	<u>288,296</u>	<u>51,570</u>	<u>289,828</u>
Total public safety	<u>6,711,708</u>	<u>6,257,651</u>	<u>454,057</u>	<u>6,290,062</u>
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	89,700	80,700	9,000	79,161
Social security tax	6,858	5,967	891	5,853
Life insurance	43	42	1	42
Health insurance	22,464	22,327	137	21,891
Retirement	9,235	8,312	923	8,098

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's compensation	\$ 2,250	\$ 2,446	\$ (196)	\$ 2,478
Unemployment tax	38	40	(2)	40
Gasoline, oil, etc.	50	437	(387)	238
Hardware and supplies	10,000	11,628	(1,628)	10,064
Maintenance contracts	18,000	20,444	(2,444)	20,397
Telephone/communications	25,000	12,528	12,472	15,224
Utilities	116,000	113,296	2,704	107,815
Office rent/parking lot rent	14,000	18,000	(4,000)	18,000
Equipment repairs and replacements	5,000	3,634	1,366	4,995
Building repairs and replacements	98,000	122,391	(24,391)	74,621
Grounds maintenance	8,000	403	7,597	1,433
Janitorial service	22,000	21,684	316	21,684
Miscellaneous	500	2,506	(2,006)	1,497
Total courthouse and associated buildings	447,138	446,785	353	393,531
Justice center				
Cooks	32,200	31,622	578	27,589
Jailers	519,300	495,847	23,453	473,316
Social security tax	42,190	37,967	4,223	35,614
Life insurance	350	314	36	308
Health insurance	181,600	158,441	23,159	159,256
Retirement	56,804	54,330	2,474	51,243
Worker's compensation	12,000	10,746	1,254	11,896
Unemployment tax	256	264	(8)	250
Uniforms	2,500	551	1,949	1,584
Animal control	3,000	900	2,100	258
Groceries	51,000	58,380	(7,380)	59,083
Inmate work detail	2,500	30	2,470	623
Hardware and supplies	15,000	14,963	37	15,788
Director of medical services	6,500	-	6,500	-
Medical services	54,000	74,512	(20,512)	52,922
Travel and training	2,500	1,498	1,002	2,271
Telephone/communications	4,200	5,169	(969)	4,691
Utilities	57,500	49,454	8,046	51,514
Equipment repairs and replacements	35,500	11,552	23,948	4,551
Building repairs and replacements	23,400	31,646	(8,246)	42,926
Furniture and equipment	30,700	2,694	28,006	-
Miscellaneous	2,000	7,628	(5,628)	5,875
Total justice center	1,135,000	1,048,508	86,492	1,001,558

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Director/manager	\$ 18,800	\$ 18,900	\$ (100)	\$ 18,502
Salary- Maintenance	32,200	32,378	(178)	33,388
Social security tax	3,902	3,516	386	3,586
Life insurance	33	33	-	33
Health insurance	17,092	17,253	(161)	16,669
Retirement	5,253	5,282	(29)	5,308
Worker's compensation	1,150	1,225	(75)	1,340
Unemployment tax	25	26	(1)	26
Gasoline, oil, etc.	1,300	22	1,278	1,288
Hardware and supplies	3,500	2,021	1,479	2,857
Travel and training	1,500	630	870	732
Telephone/communications	4,200	3,840	360	3,610
Utilities	11,200	13,186	(1,986)	10,817
Postage	200	50	150	94
Equipment repairs and replacements	5,000	11,032	(6,032)	5,707
Buildings repairs and replacements	5,000	5,924	(924)	1,217
Grounds maintenance	500	408	92	905
Furniture and equipment	5,000	-	5,000	2,342
Miscellaneous	2,500	240	2,260	587
Total airport	<u>118,355</u>	<u>115,966</u>	<u>2,389</u>	<u>109,008</u>
Total public facilities	1,700,493	1,611,259	89,234	1,504,097
Extension service				
Secretaries	69,300	73,686	(4,386)	67,900
Agriculture agents	58,100	58,200	(100)	57,000
FSC agents	29,100	29,100	-	28,500
Assistants	39,600	39,600	-	38,800
Social security tax	15,002	14,758	244	14,100
Life insurance	76	70	6	67
Health insurance	34,424	35,363	(939)	33,858
Retirement	11,500	11,668	(168)	10,915
Worker's compensation	351	303	48	304
Unemployment tax	100	100	-	96
Printing and office supplies	4,200	3,649	551	2,841
Demonstration supplies	3,500	994	2,506	1,911
Gasoline, oil, etc.	4,200	3,264	936	2,594
Travel and training	9,000	8,396	604	11,786
Telephone/communications	8,000	7,657	343	8,857

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Extension service - cont'd.				
Postage	\$ 1,200	\$ 620	\$ 580	\$ 543
Equipment repairs and replacements	1,000	404	596	793
Furniture and equipment	2,500	1,710	790	1,619
Miscellaneous	1,000	924	76	545
Total extension service	292,153	290,466	1,687	283,029
Elections				
Assistants	40,200	41,089	(889)	45,985
Elections administrator	81,254	84,078	(2,824)	39,400
Social security tax	7,187	9,245	(2,058)	6,449
Life insurance	50	50	-	50
Health insurance	9,584	18,363	(8,779)	11,541
Retirement	9,677	9,928	(251)	7,132
Worker's compensation	1,100	1,071	29	1,048
Unemployment tax	42	63	(21)	43
Election supplies	19,000	17,504	1,496	6,062
Maintenance contracts	17,000	18,737	(1,737)	2,816
Travel and training	4,500	4,451	49	3,704
Telephone/communications	1,300	2,016	(716)	736
Postage	4,000	4,000	-	8,083
Bond premiums	100	70	30	70
Equipment repairs and replacements	5,000	694	4,306	4
Wages - clerks and judges	17,000	16,885	115	3,202
Furniture and equipment	32,800	459	32,341	1,872
Miscellaneous	3,000	3,988	(988)	2,285
Total elections	252,794	232,691	20,103	140,482
Rural addressing				
Salary - Official	58,900	60,200	(1,300)	58,100
Social security tax	4,506	4,400	106	4,242
Life insurance	25	25	-	25
Health insurance	13,180	12,868	312	12,587
Retirement	6,067	6,201	(134)	5,944
Worker's compensation	120	101	19	101
Unemployment tax	29	30	(1)	29
Travel and training	2,500	1,979	521	1,178
Telephone/communications	600	482	118	480
Postage	100	50	50	49
Miscellaneous	1,500	2,557	(1,057)	5,903
Total rural addressing	87,527	88,893	(1,366)	88,638

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2018  
 WITH COMPARATIVE TOTALS FOR 2017

	2018		Variance Favorable (Unfavorable)	2017 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 125,000	\$ 8,133	\$ 116,867	\$ 75,807
Computer equipment	50,000	16,191	33,809	16,131
Buildings and improvements	160,000	226,039	(66,039)	68,482
Furniture and equipment	60,000	233,882	(173,882)	391,445
Total capital outlay	<u>395,000</u>	<u>484,245</u>	<u>(89,245)</u>	<u>551,865</u>
Debt service:				
Interest expense	10,000	7,088	2,912	10,752
Principal retired	-	173,529	(173,529)	169,865
Total debt service	<u>10,000</u>	<u>180,617</u>	<u>(170,617)</u>	<u>180,617</u>
Total expenditures	<u>15,395,043</u>	<u>14,733,079</u>	<u>661,959</u>	<u>14,427,956</u>
Excess revenues over (under) expenditures	(326,310)	356,274	682,579	178,605
Other financing sources (uses)				
Capitalized leases	-	-	-	-
Operating transfers in	150,000	150,000	-	14,000
Operating transfers out	(37,750)	(37,750)	-	(113,274)
Total other financing sources and (uses)	<u>112,250</u>	<u>112,250</u>	<u>-</u>	<u>(99,274)</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ (214,060)</u>	468,524	<u>\$ 682,579</u>	79,331
Fund balance, beginning of year		272,997		193,666
Fund balance, end of year		<u>\$ 741,521</u>		<u>\$ 272,997</u>

**FAYETTE COUNTY, TEXAS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2018**

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Sheriff Continuing Education</u>	<u>Constables Continuing Education</u>	<u>Courthouse Security</u>
<b>ASSETS</b>								
Cash and cash equivalents	\$1,017,727	\$ 18,684	\$ 610,063	\$ 201,549	\$ 5,250	\$ -	\$ 32,540	\$ 89,335
Due from state	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$1,017,727</b>	<b>\$ 18,684</b>	<b>\$ 610,063</b>	<b>\$ 201,549</b>	<b>\$ 5,250</b>	<b>\$ -</b>	<b>\$ 32,540</b>	<b>\$ 89,335</b>
<b>LIABILITIES</b>								
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124	\$ -	\$ -
Accounts payable	5,955	-	-	6,128	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ 5,955</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,128</b>	<b>\$ -</b>	<b>\$ 124</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>								
Fund balance - restricted	\$1,011,772	\$ 18,684	\$ 610,063	\$ 195,421	\$ 5,250	\$ (124)	\$ 32,540	\$ 89,335
<b>Total fund equity</b>	<b>1,011,772</b>	<b>18,684</b>	<b>610,063</b>	<b>195,421</b>	<b>5,250</b>	<b>(124)</b>	<b>32,540</b>	<b>89,335</b>
<b>Total liabilities and fund equity</b>	<b>\$1,017,727</b>	<b>\$ 18,684</b>	<b>\$ 610,063</b>	<b>\$ 201,549</b>	<b>\$ 5,250</b>	<b>\$ -</b>	<b>\$ 32,540</b>	<b>\$ 89,335</b>

Court Reporter Service	County Clerk Records Management and Preservation	Records Management and Preservation	County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	Totals (Memorandum Only)	
							2018	2017
\$ 37,878	\$ 142,725	\$ 192,300	\$ 188,639	\$ 6,388	\$ 37,747	\$ 3,905	\$2,584,730	\$2,683,294
-	-	-	-	-	-	-	-	-
<u>\$ 37,878</u>	<u>\$ 142,725</u>	<u>\$ 192,300</u>	<u>\$ 188,639</u>	<u>\$ 6,388</u>	<u>\$ 37,747</u>	<u>\$ 3,905</u>	<u>\$2,584,730</u>	<u>\$2,683,294</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124	\$ 2,640
-	-	-	-	-	-	-	12,083	98,861
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,207</u>	<u>\$ 101,501</u>
\$ 37,878	\$ 142,725	\$ 192,300	\$ 188,639	\$ 6,388	\$ 37,747	\$ 3,905	\$2,572,523	\$2,581,793
37,878	142,725	192,300	188,639	6,388	37,747	3,905	2,572,523	2,581,793
<u>\$ 37,878</u>	<u>\$ 142,725</u>	<u>\$ 192,300</u>	<u>\$ 188,639</u>	<u>\$ 6,388</u>	<u>\$ 37,747</u>	<u>\$ 3,905</u>	<u>\$2,584,730</u>	<u>\$2,683,294</u>

**FAYETTE COUNTY, TEXAS**

*SPECIAL REVENUE FUNDS*

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES*

*FOR THE YEAR ENDED DECEMBER 31, 2018*

*WITH COMPARATIVE TOTALS FOR 2017*

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education
<b>REVENUES</b>							
General							
Ad valorem taxes	\$4,425,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	201,752	-	-	-	-	-	-
State aid	-	-	457,774	149,221	-	3,357	2,713
County contributions	-	-	-	13,200	-	-	-
Depository interest	62,712	-	-	6,846	-	-	-
Tobacco settlement	-	37,324	-	-	-	-	-
Reimbursed services	-	345	-	-	-	-	-
Miscellaneous	245,957	-	28,765	-	-	-	-
Total general revenues	<u>4,935,657</u>	<u>37,669</u>	<u>486,539</u>	<u>169,267</u>	<u>-</u>	<u>3,357</u>	<u>2,713</u>
Charges for services	820,153	-	763,132	220	9,575	-	-
Total revenues	<u>5,755,810</u>	<u>37,669</u>	<u>1,249,671</u>	<u>169,487</u>	<u>9,575</u>	<u>3,357</u>	<u>2,713</u>
<b>EXPENDITURES</b>							
Administrative and general	-	-	1,201,668	216,869	34,665	3,992	1,326
Capital outlay	530,070	-	-	-	-	-	-
Public transportation	5,200,802	-	-	-	-	-	-
Public health	-	68,501	-	-	-	-	-
Debt service:							
Interest paid	10,740	-	-	-	-	-	-
Principal retired	183,098	-	-	-	-	-	-
Total expenditures	<u>5,924,710</u>	<u>68,501</u>	<u>1,201,668</u>	<u>216,869</u>	<u>34,665</u>	<u>3,992</u>	<u>1,326</u>
Excess of revenues over (under) expenditures	<u>(168,900)</u>	<u>(30,832)</u>	<u>48,003</u>	<u>(47,382)</u>	<u>(25,090)</u>	<u>(635)</u>	<u>1,387</u>
Other financing sources (uses)							
Capitalized leases	239,566	-	-	-	-	-	-
Operating transfers in	-	-	146,166	-	25,000	-	-
Operating transfers out	-	-	(159,989)	-	-	-	-
Total other financing sources and (uses)	<u>239,566</u>	<u>-</u>	<u>(13,823)</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	70,666	(30,832)	34,180	(47,382)	(90)	(635)	1,387
Fund balance, beginning of year	941,106	49,516	575,883	242,803	5,340	511	31,153
Fund balance, end of year	<u>\$1,011,772</u>	<u>\$ 18,684</u>	<u>\$ 610,063</u>	<u>\$ 195,421</u>	<u>\$ 5,250</u>	<u>\$ (124)</u>	<u>\$ 32,540</u>



Court Courthouse Security	Court Reporter Service	County Clerk		County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	Totals (Memorandum Only)	
		Records Management and Preservation	Records Management and Preservation					2018	2017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,425,236	\$4,330,959
-	-	-	-	-	-	-	-	201,752	234,618
-	-	-	-	-	-	-	-	613,065	656,986
-	-	-	-	-	-	-	-	13,200	75,000
-	-	5,982	7,225	8,601	-	-	-	91,366	59,695
-	-	-	-	-	-	-	-	37,324	33,434
-	-	-	-	-	-	-	-	345	3,754
-	-	-	-	-	29,761	-	858	305,341	467,042
-	-	5,982	7,225	8,601	29,761	-	858	5,687,629	5,861,488
42,776	3,750	48,782	12,048	51,159	-	6,320	-	1,757,915	1,673,150
42,776	3,750	54,764	19,273	59,760	29,761	6,320	858	7,445,544	7,534,638
47,700	2,222	75,520	-	92,978	29,090	-	-	1,706,030	1,507,092
-	-	6,316	-	-	-	-	-	536,386	563,065
-	-	-	-	-	-	-	-	5,200,802	5,529,054
-	-	-	-	-	-	-	-	68,501	75,032
-	-	-	-	-	-	-	-	10,740	6,030
-	-	-	-	-	-	-	-	183,098	115,257
47,700	2,222	81,836	-	92,978	29,090	-	-	7,705,557	7,795,530
(4,924)	1,528	(27,072)	19,273	(33,218)	671	6,320	858	(260,013)	(260,892)
-	-	-	-	-	-	-	-	239,566	208,201
-	-	-	-	-	-	-	-	171,166	241,732
-	-	-	-	-	-	-	-	(159,989)	(141,732)
-	-	-	-	-	-	-	-	250,743	308,201
(4,924)	1,528	(27,072)	19,273	(33,218)	671	6,320	858	(9,270)	47,309
94,259	36,350	169,797	173,027	221,857	5,717	31,427	3,047	2,581,793	2,534,484
\$ 89,335	\$ 37,878	\$ 142,725	\$ 192,300	\$ 188,639	\$ 6,388	\$ 37,747	\$ 3,905	\$2,572,523	\$2,581,793

**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, 2018  
WITH COMPARATIVE TOTALS FOR 2017*

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ 4,428,991	\$ 4,425,236	\$ (3,755)	\$ -	\$ -	\$ -
Intergovernmental revenue	209,183	201,752	(7,431)	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	55,000	62,712	7,712	-	-	-
Tobacco settlement	-	-	-	35,000	37,324	2,324
Reimbursed services	-	-	-	1,000	345	(655)
Miscellaneous	124,900	245,957	121,057	500	-	(500)
Total general revenues	4,818,074	4,935,657	117,583	36,500	37,669	1,169
Charges for services	764,000	820,153	56,153	-	-	-
Total revenues	5,582,074	5,755,810	173,736	36,500	37,669	1,169
<b>EXPENDITURES</b>						
Administrative and general	-	-	-	-	-	-
Capital outlay	683,000	530,070	152,930	-	-	-
Public transportation	5,521,472	5,200,802	320,670	-	-	-
Public health	-	-	-	585,000	68,501	516,499
Debt service:						
Interest paid	6,500	10,740	(4,240)	-	-	-
Principal retired	-	183,098	(183,098)	-	-	-
Total expenditures	6,210,972	5,924,710	286,262	585,000	68,501	516,499
Excess revenues over (under) expenditures	(628,898)	(168,900)	459,998	(548,500)	(30,832)	517,668
Other financing sources (uses)						
Capitalized leases	-	239,566	(239,566)	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	239,566	(239,566)	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ (628,898)	\$ 70,666	\$ 699,564	\$ (548,500)	(30,832)	\$ 517,668
Fund balance, beginning of year		941,106			49,516	
Fund balance, end of year		\$ 1,011,772			\$ 18,684	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	457,774	457,774	-	149,221	149,221
-	-	-	13,200	13,200	-
-	-	-	-	6,846	6,846
-	-	-	-	-	-
-	-	-	-	-	-
-	28,765	28,765	-	-	-
-	486,539	486,539	13,200	169,267	156,067
-	763,132	763,132	220	220	-
-	1,249,671	1,249,671	13,420	169,487	156,067
-	1,201,668	(1,201,668)	85,089	216,869	(131,780)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,201,668	(1,201,668)	85,089	216,869	(131,780)
-	48,003	48,003	(71,669)	(47,382)	24,287
-	-	-	-	-	-
-	146,166	146,166	-	-	-
-	(159,989)	(159,989)	-	-	-
-	(13,823)	(13,823)	-	-	-
<u>\$ -</u>	<u>34,180</u>	<u>\$ 34,180</u>	<u>\$(71,669)</u>	<u>(47,382)</u>	<u>\$ 24,287</u>
	575,883			242,803	
	<u>\$ 610,063</u>			<u>\$ 195,421</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, 2018*

*WITH COMPARATIVE TOTALS FOR 2017*

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	3,357	3,357
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	3,357	3,357
Charges for services	9,000	9,575	575	-	-	-
Total revenues	9,000	9,575	575	-	3,357	3,357
<b>EXPENDITURES</b>						
Administrative and general	34,665	34,665	-	-	3,992	(3,992)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	34,665	34,665	-	-	3,992	(3,992)
Excess revenues over (under) expenditures	(25,665)	(25,090)	575	-	(635)	(635)
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	25,000	25,000	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	25,000	25,000	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ (665)	(90)	\$ 575	\$ -	(635)	\$ (635)
Fund balance, beginning of year		5,340			511	
Fund balance, end of year		\$ 5,250			\$ (124)	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,713	2,713	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,713	2,713	-	-	-
-	-	-	39,660	42,776	3,116
-	2,713	2,713	39,660	42,776	3,116
-	1,326	(1,326)	64,663	47,700	16,963
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,326	(1,326)	64,663	47,700	16,963
-	1,387	1,387	(25,003)	(4,924)	20,079
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	1,387	\$ 1,387	\$ (25,003)	(4,924)	\$ 20,079
	31,153			94,259	
	\$ 32,540			\$ 89,335	

**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, 2018**  
**WITH COMPARATIVE TOTALS FOR 2017**

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	5,982	5,982
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	5,982	5,982
Charges for services	-	3,750	3,750	-	48,782	48,782
Total revenues	-	3,750	3,750	-	54,764	54,764
<b>EXPENDITURES</b>						
Administrative and general	-	2,222	(2,222)	-	75,520	(75,520)
Capital outlay	-	-	-	-	6,316	(6,316)
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	2,222	(2,222)	-	81,836	(81,836)
Excess revenues over (under) expenditures	-	1,528	1,528	-	(27,072)	(27,072)
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	1,528	\$ 1,528	\$ -	(27,072)	\$ (27,072)
Fund balance, beginning of year		36,350			169,797	
Fund balance, end of year		\$ 37,878			\$ 142,725	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	7,225	7,225	6,500	8,601	2,101
-	-	-	-	-	-
-	-	-	-	-	-
-	7,225	7,225	6,500	8,601	2,101
-	12,048	12,048	51,250	51,159	(91)
-	19,273	19,273	57,750	59,760	2,010
-	-	-	92,997	92,978	19
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	92,997	92,978	19
-	19,273	19,273	(35,247)	(33,218)	2,029
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>19,273</u>	<u>\$ 19,273</u>	<u>(35,247)</u>	<u>(33,218)</u>	<u>\$ 2,029</u>
	173,027			221,857	
	<u>\$ 192,300</u>			<u>\$ 188,639</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, 2018*

*WITH COMPARATIVE TOTALS FOR 2017*

	Justice Court Technology			Election Services Contract		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	29,761	29,761	-	-	-
Total general revenues	-	29,761	29,761	-	-	-
Charges for services	-	-	-	-	6,320	6,320
Total revenues	-	29,761	29,761	-	6,320	6,320
<b>EXPENDITURES</b>						
Administrative and general	-	29,090	(29,090)	-	-	-
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	29,090	(29,090)	-	-	-
Excess revenues over (under) expenditures	-	671	671	-	6,320	6,320
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	671	\$ 671	\$ -	6,320	\$ 6,320
Fund balance, beginning of year		5,717			31,427	
Fund balance, end of year		\$ 6,388			\$ 37,747	



County and District Court Technology			2018			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
\$ -	\$ -	\$ -	\$ 4,428,991	\$4,425,236	\$ (3,755)	\$4,330,959
-	-	-	209,183	201,752	(7,431)	234,618
-	-	-	-	613,065	613,065	656,986
-	-	-	13,200	13,200	-	75,000
-	-	-	61,500	91,366	29,866	59,695
-	-	-	35,000	37,324	2,324	33,434
-	-	-	1,000	345	(655)	3,754
-	858	858	125,400	305,341	179,941	467,042
-	858	858	4,874,274	5,687,629	813,355	5,861,488
-	-	-	864,130	1,757,915	893,785	1,673,150
-	858	858	5,738,404	7,445,544	1,707,140	7,534,638
-	-	-	277,414	1,706,030	(1,428,616)	1,509,609
-	-	-	683,000	536,386	146,614	560,548
-	-	-	5,521,472	5,200,802	320,670	5,529,054
-	-	-	585,000	68,501	516,499	75,032
-	-	-	6,500	10,740	(4,240)	6,030
-	-	-	-	183,098	(183,098)	115,257
-	-	-	7,073,386	7,705,557	(632,171)	7,795,530
-	858	858	(1,334,982)	(260,013)	1,074,969	(260,892)
-	-	-	-	239,566	239,566	208,201
-	-	-	25,000	171,166	146,166	241,732
-	-	-	-	(159,989)	(159,989)	(141,732)
-	-	-	25,000	250,743	225,743	308,201
\$ -	858	\$ 858	<u>\$(1,309,982)</u>	(9,270)	<u>\$1,300,712</u>	47,309
	3,047			2,581,793		2,534,484
	<u>\$ 3,905</u>			<u>\$2,572,523</u>		<u>\$2,581,793</u>

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**FAYETTE COUNTY, TEXAS**  
**ROAD AND BRIDGE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2018**

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2018</u>	<u>2017</u>
<b>ASSETS</b>						
Cash and cash equivalents	<u>\$ 191,583</u>	<u>\$ 441,149</u>	<u>97,716</u>	<u>\$ 287,279</u>	<u>\$ 1,017,727</u>	<u>\$ 1,034,936</u>
Total assets	<u>\$ 191,583</u>	<u>\$ 441,149</u>	<u>\$ 97,716</u>	<u>\$ 287,279</u>	<u>\$ 1,017,727</u>	<u>\$ 1,034,936</u>
<b>LIABILITIES</b>						
Accounts payable	<u>\$ 284</u>	<u>\$ 5,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,955</u>	<u>\$ 93,830</u>
Total liabilities	284	5,671	-	-	5,955	93,830
<b>FUND BALANCE</b>						
Fund balance - restricted	<u>191,299</u>	<u>435,478</u>	<u>97,716</u>	<u>287,279</u>	<u>1,011,772</u>	<u>941,106</u>
Total liabilities and fund balance	<u>\$ 191,583</u>	<u>\$ 441,149</u>	<u>\$ 97,716</u>	<u>\$ 287,279</u>	<u>\$ 1,017,727</u>	<u>\$ 1,034,936</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, 2018*

*WITH COMPARATIVE TOTALS FOR 2017*

	2018			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 907,616	\$ 1,195,256	\$ 1,321,376	\$ 1,000,988
Intergovernmental revenue				
Reimbursed CAPCOG	2,220	2,923	3,232	2,448
Reimbursed TXDOT	-	-	-	-
State lateral road distribution	7,165	9,435	10,430	7,901
Gross weight fees	31,995	42,135	46,581	35,287
Total intergovernmental revenue	41,380	54,493	60,243	45,636
Depository interest	12,806	18,351	15,596	15,959
Miscellaneous				
Sale of equipment, etc.	4,059	31,423	15,183	9,124
Rent	-	-	900	-
Miscellaneous	48,391	13,505	24,000	99,372
Total miscellaneous	52,450	44,928	40,083	108,496
Total general revenue	1,014,252	1,313,028	1,437,298	1,171,079
Charges for services				
Auto weight fees	73,836	97,236	107,496	81,432
Vehicle registration fees	76,595	100,870	111,513	84,475
Garbage disposal fees	-	39,237	11,819	35,644
Total charges for services	150,431	237,343	230,828	201,551
Total revenues	1,164,683	1,550,371	1,668,126	1,372,630
<b>EXPENDITURES</b>				
Public transportation				
Administrative				
Utilities	2,837	1,360	7,848	2,914
Telephone/communications	1,173	2,684	2,581	2,024
Building repairs and replacement	1,520	911	24,630	104
Total administrative	5,530	4,955	35,059	5,042

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2017 Actual</u>
\$ 4,425,236	\$ 4,428,991	\$ (3,755)	\$ 4,330,959
10,823	10,000	823	8,459
-	-	-	58,098
34,931	36,183	(1,252)	35,021
155,998	163,000	(7,002)	133,040
<u>201,752</u>	<u>209,183</u>	<u>(7,431)</u>	<u>234,618</u>
62,712	55,000	7,712	42,284
59,789	63,000	(3,211)	46,087
900	900	-	900
185,268	61,000	124,268	351,395
<u>245,957</u>	<u>124,900</u>	<u>121,057</u>	<u>398,382</u>
<u>4,935,657</u>	<u>4,818,074</u>	<u>117,583</u>	<u>5,006,243</u>
360,000	380,000	(20,000)	334,816
373,453	290,000	83,453	341,888
86,700	94,000	(7,300)	87,479
<u>820,153</u>	<u>764,000</u>	<u>56,153</u>	<u>764,183</u>
<u>5,755,810</u>	<u>5,582,074</u>	<u>173,736</u>	<u>5,770,426</u>
14,959	15,300	341	13,618
8,462	11,200	2,738	8,429
27,165	43,000	15,835	7,231
<u>50,586</u>	<u>69,500</u>	<u>18,914</u>	<u>29,278</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, 2018**  
**WITH COMPARATIVE TOTALS FOR 2017**

	2018			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
<b>EXPENDITURES</b>				
<b>Public transportation</b>				
<b>Roadways</b>				
Salaries - road employees	\$ 314,839	\$ 361,895	\$ 420,316	\$ 359,557
Social security tax	22,127	26,673	30,725	26,668
Life insurance	176	191	214	202
Health insurance	100,472	83,838	99,236	87,753
Retirement	32,428	37,275	43,293	37,034
Worker's compensation	8,443	12,253	12,157	9,840
Unemployment tax	157	181	211	180
Equipment hired	13,917	66,476	86,064	38,707
Gasoline, oil, etc.	86,885	68,472	106,470	79,182
Gravel and paving material	289,473	385,436	538,920	357,532
Hardware and supplies	8,540	8,322	15,853	9,036
Herbicides and fencing	-	246	498	136
Equipment repairs and replacements	50,970	57,548	83,039	43,795
Signs	4,674	4,174	3,364	5,970
Tires, tubes and batteries	14,709	17,328	13,962	10,651
Bridge materials	43,005	298,078	26,202	2,711
Risk insurance	8,771	11,385	13,063	9,410
Miscellaneous	2,777	1,066	5,954	7,633
Total roadways	<u>1,002,363</u>	<u>1,440,837</u>	<u>1,499,541</u>	<u>1,085,997</u>
<b>Other</b>				
Solid waste disposal	2,526	57,989	20,307	40,372
Donations	-	-	-	-
Total other	<u>2,526</u>	<u>57,989</u>	<u>20,307</u>	<u>40,372</u>
Total public transportation	<u>1,010,703</u>	<u>1,503,781</u>	<u>1,554,907</u>	<u>1,131,411</u>
<b>Capital outlay</b>				
Trucks and trailers	53,571	-	77,818	96,400
Heavy equipment	162,672	-	122,322	17,287
Small tools and equipment	-	-	-	-
Total capital outlay	<u>216,243</u>	<u>-</u>	<u>200,140</u>	<u>113,687</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2017 Actual
\$ 1,456,607	\$ 1,505,000	\$ 48,393	\$ 1,467,885
106,193	115,133	8,940	106,626
783	828	45	831
371,299	406,891	35,592	395,242
150,030	155,015	4,985	150,163
42,693	41,502	(1,191)	43,322
729	853	124	734
205,164	120,000	(85,164)	293,080
341,009	425,000	83,991	291,883
1,571,361	1,925,000	353,639	1,811,797
41,751	33,000	(8,751)	54,922
880	9,750	8,870	4,243
235,352	250,000	14,648	301,644
18,182	28,000	9,818	15,794
56,650	81,000	24,350	74,390
369,996	200,000	(169,996)	313,191
42,629	23,500	(19,129)	23,986
17,430	24,000	6,570	54,253
<u>5,028,738</u>	<u>5,344,472</u>	<u>315,734</u>	<u>5,403,986</u>
121,194	97,500	(23,694)	95,790
-	10,000	10,000	-
<u>121,194</u>	<u>107,500</u>	<u>(13,694)</u>	<u>95,790</u>
<u>5,200,802</u>	<u>5,521,472</u>	<u>320,670</u>	<u>5,529,054</u>
227,789	292,000	64,211	265,995
302,281	373,000	70,719	257,701
-	18,000	18,000	-
<u>530,070</u>	<u>683,000</u>	<u>152,930</u>	<u>523,696</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, 2018  
WITH COMPARATIVE TOTALS FOR 2017*

	2018			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
Debt service				
Interest expense	\$ 3,404	\$ 1,115	\$ 4,172	\$ 2,049
Principal retired	34,107	10,791	96,442	41,758
Total debt service	<u>37,511</u>	<u>11,906</u>	<u>100,614</u>	<u>43,807</u>
Total expenditures	<u>1,264,457</u>	<u>1,515,687</u>	<u>1,855,661</u>	<u>1,288,905</u>
Excess revenues over (under) expenditures	<u>(99,774)</u>	<u>34,684</u>	<u>(187,535)</u>	<u>83,725</u>
Other financing sources (uses)				
Capitalized leases	134,577	-	104,989	-
Transfer from other funds	-	-	-	-
Transfer to other funds	-	-	-	-
Total other financing sources (uses)	<u>134,577</u>	<u>-</u>	<u>104,989</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	34,803	34,684	(82,546)	83,725
Fund balance, beginning of year	<u>156,496</u>	<u>400,794</u>	<u>180,262</u>	<u>203,554</u>
Fund balance, end of year	<u>\$ 191,299</u>	<u>\$ 435,478</u>	<u>\$ 97,716</u>	<u>\$ 287,279</u>



<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2017 Actual</u>
\$ 10,740	\$ 6,500	\$ (4,240)	\$ 6,030
183,098	-	(183,098)	115,257
<u>193,838</u>	<u>6,500</u>	<u>(187,338)</u>	<u>121,287</u>
<u>5,924,710</u>	<u>6,210,972</u>	<u>286,262</u>	<u>6,174,037</u>
<u>(168,900)</u>	<u>(628,898)</u>	<u>459,998</u>	<u>(403,611)</u>
239,566	-	239,566	208,201
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>239,566</u>	<u>-</u>	<u>239,566</u>	<u>208,201</u>
70,666	<u>\$ (628,898)</u>	<u>\$ 699,564</u>	(195,410)
<u>941,106</u>			<u>1,136,516</u>
<u>\$ 1,011,772</u>			<u>\$ 941,106</u>

**FAYETTE COUNTY, TEXAS**  
**COMMUNITY CORRECTIONS FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2018**

	Supervision	Specialized Caseload Program	Substance Abuse Caseload Program	Totals (Memorandum Only)	
				2018	2017
<b>ASSETS</b>					
Cash and cash equivalents	\$ 474,358	\$ 66,880	\$ 68,825	\$ 610,063	\$ 575,883
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 474,358</u>	<u>\$ 66,880</u>	<u>\$ 68,825</u>	<u>\$ 610,063</u>	<u>\$ 575,883</u>
<b>LIABILITIES</b>					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
<b>FUND BALANCE</b>					
Fund balance - restricted	474,358	66,880	68,825	\$ 610,063	575,883
Total fund balance	<u>474,358</u>	<u>66,880</u>	<u>68,825</u>	<u>610,063</u>	<u>575,883</u>
Total liabilities and fund balance	<u>\$ 474,358</u>	<u>\$ 66,880</u>	<u>\$ 68,825</u>	<u>\$ 610,063</u>	<u>\$ 575,883</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, 2018**  
**WITH COMPARATIVE TOTALS FOR 2017**

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$ 248,896	\$ 248,896	\$ -	\$ 64,309	\$ 64,309
Miscellaneous	-	31,739	31,739	-	-	-
Total general revenue	-	280,635	280,635	-	64,309	64,309
Charges for services	-	763,132	763,132	-	-	-
Total revenues	-	1,043,767	1,043,767	-	64,309	64,309
<b>EXPENDITURES</b>						
Administrative and general						
Assistants	-	317,873	(317,873)	-	-	-
Probation officers	-	321,553	(321,553)	-	122,385	(122,385)
Social security	-	46,242	(46,242)	-	9,308	(9,308)
Retirement	-	65,861	(65,861)	-	12,605	(12,605)
Unemployment	-	320	(320)	-	61	(61)
Gasoline, oil, etc.	-	3,497	(3,497)	-	-	-
Hardware and supplies	-	27,812	(27,812)	-	-	-
Tires, tubes and batteries	-	1,881	(1,881)	-	-	-
Professional services	-	44,175	(44,175)	-	-	-
Travel and training	-	3,560	(3,560)	-	-	-
Meals and lodging	-	4,352	(4,352)	-	-	-
Telephone/communications	-	5,937	(5,937)	-	-	-
Miscellaneous	-	-	-	-	-	-
Non residential services	-	11,157	(11,157)	-	-	-
Total administrative and general	-	854,220	(854,220)	-	144,359	(144,359)
Capital outlay						
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	854,220	(854,220)	-	144,359	(144,359)
Excess revenues over (under) expenditures	-	189,547	189,547	-	(80,050)	(80,050)
Other financing sources (uses)						
Transfer to other funds	-	(159,989)	159,989	-	-	-
Transfer from other funds	-	-	-	-	83,015	(83,015)
Total other financing sources (uses)	-	(159,989)	159,989	-	83,015	(83,015)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	29,558	\$ 29,558	\$ -	2,965	\$ 2,965
Fund balance, beginning of year		444,800			63,915	
Fund balance, end of year		\$ 474,358			\$ 66,880	

**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, 2018**  
**WITH COMPARATIVE TOTALS FOR 2017**

	<u>Substance Abuse Caseload Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
General			
State aid	\$ -	\$ 144,569	\$ 144,569
Miscellaneous	-	-	-
Total general revenue	-	144,569	144,569
Charges for services	-	-	-
Total revenues	-	144,569	144,569
EXPENDITURES			
Administrative and general			
Assistants	-	-	-
Probation officers	-	175,071	(175,071)
Social security	-	12,872	(12,872)
Retirement	-	18,032	(18,032)
Unemployment	-	88	(88)
Gasoline, oil, etc.	-	-	-
Hardware and supplies	-	-	-
Tires, tubes and batteries	-	-	-
Professional services	-	-	-
Travel and training	-	-	-
Meals and lodging	-	-	-
Telephone/communications	-	-	-
Miscellaneous	-	-	-
Non residential services	-	-	-
Total administrative and general	-	206,063	(206,063)
Capital outlay			
Furniture and equipment	-	-	-
Total capital outlay	-	-	-
Total expenditures	-	206,063	(206,063)
Excess revenues over (under) expenditures	-	(61,494)	(61,494)
Other financing sources (uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	63,151	(63,151)
Total other financing sources (uses)	-	63,151	(63,151)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	1,657	\$ 1,657
Fund balance, beginning of year		67,168	
Fund balance, end of year		\$ 68,825	

2018			
Budget	Actual	Variance Favorable (Unfavorable)	2017
\$ -	\$ 457,774	\$ 457,774	\$ 468,159
-	31,739	31,739	28,631
-	489,513	489,513	496,790
-	763,132	763,132	734,331
-	1,252,645	1,108,076	1,231,121
-	317,873	(317,873)	311,779
-	619,009	(619,009)	600,332
-	68,422	(68,422)	66,539
-	96,498	(96,498)	93,310
-	469	(469)	455
-	3,497	(3,497)	3,084
-	27,812	(27,812)	30,127
-	1,881	(1,881)	1,180
-	44,175	(44,175)	40,084
-	3,560	(3,560)	7,296
-	4,352	(4,352)	9,493
-	5,937	(5,937)	6,117
-	-	-	(1,856)
-	11,157	(11,157)	10,499
-	1,204,642	(998,579)	1,178,439
-	-	-	36,852
-	-	-	36,852
-	1,204,642	(998,579)	1,215,291
-	48,003	109,497	15,830
-	(159,989)	159,989	(141,732)
-	146,166	(146,166)	141,732
-	(13,823)	13,823	-
\$ -	34,180	\$ 95,674	15,830
	575,883		560,053
	\$ 610,063		\$ 575,883

**FAYETTE COUNTY, TEXAS**  
*JUVENILE PROBATION FUNDS*  
*COMBINING BALANCE SHEET*  
*DECEMBER 31, 2018*

	<u>Local Match Fund</u>	<u>Basic Probation Fund</u>	<u>Community Corrections Program</u>	<u>Foster Care Reimburse- ment</u>	<u>Commitment Diversion</u>
<b>ASSETS</b>					
Cash and cash equivalents	<u>\$ 92</u>	<u>\$ 21,647</u>	<u>\$ 6,854</u>	<u>\$ 162,934</u>	<u>\$ 6,984</u>
Total assets	<u><u>\$ 92</u></u>	<u><u>\$ 21,647</u></u>	<u><u>\$ 6,854</u></u>	<u><u>\$ 162,934</u></u>	<u><u>\$ 6,984</u></u>
<b>LIABILITIES</b>					
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>
<b>FUND EQUITY</b>					
Fund balance - restricted	<u>92</u>	<u>21,647</u>	<u>6,854</u>	<u>162,934</u>	<u>6,984</u>
Total fund equity	<u>92</u>	<u>21,647</u>	<u>6,854</u>	<u>162,934</u>	<u>6,984</u>
Total liabilities and fund equity	<u><u>\$ 92</u></u>	<u><u>\$ 21,647</u></u>	<u><u>\$ 6,854</u></u>	<u><u>\$ 162,934</u></u>	<u><u>\$ 6,984</u></u>

<u>Pre &amp; Post Adjudication</u>	<u>Mental Health Services</u>	<u>Totals (Memorandum Only)</u>	
		<u>2018</u>	<u>2017</u>
<u>\$ 903</u>	<u>\$ 2,135</u>	<u>\$201,549</u>	<u>\$250,474</u>
<u>\$ 903</u>	<u>\$ 2,135</u>	<u>\$201,549</u>	<u>\$250,474</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,640</u>
<u>6,128</u>	<u>-</u>	<u>6,128</u>	<u>5,031</u>
<u>6,128</u>	<u>-</u>	<u>6,128</u>	<u>7,671</u>
<u>(5,225)</u>	<u>2,135</u>	<u>195,421</u>	<u>242,803</u>
<u>(5,225)</u>	<u>2,135</u>	<u>195,421</u>	<u>242,803</u>
<u>\$ 903</u>	<u>\$ 2,135</u>	<u>\$201,549</u>	<u>\$250,474</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, 2018**  
**WITH COMPARATIVE TOTALS FOR 2017**

	Local Match Fund			Basic Probation Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 68,520	\$ 68,520
County contributions	13,200	13,200	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	<u>13,200</u>	<u>13,200</u>	<u>-</u>	<u>-</u>	<u>68,520</u>	<u>68,520</u>
Charges for services						
Probation fees	220	220	-	-	-	-
Total charges for services	<u>220</u>	<u>220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>13,420</u>	<u>13,420</u>	<u>-</u>	<u>-</u>	<u>68,520</u>	<u>68,520</u>
<b>EXPENDITURES</b>						
Administrative and general						
Probation officers	-	-	-	-	65,079	(65,079)
Social security	9,000	10,134	(1,134)	-	-	-
Health and life insurance	25,185	24,296	889	-	-	-
Retirement	12,309	14,089	(1,780)	-	-	-
Worker's Compensation	330	1,030	(700)	-	-	-
Unemployment	65	56	9	-	-	-
Operating expenses	10,000	3,858	6,142	-	-	-
Travel	200	-	200	-	-	-
Residential services	28,000	(3,839)	31,839	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	<u>85,089</u>	<u>49,624</u>	<u>35,465</u>	<u>-</u>	<u>65,079</u>	<u>(65,079)</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>85,089</u>	<u>49,624</u>	<u>35,465</u>	<u>-</u>	<u>65,079</u>	<u>(65,079)</u>
Excess revenues over (under) expenditures	<u>(71,669)</u>	<u>(36,204)</u>	<u>35,465</u>	<u>-</u>	<u>3,441</u>	<u>3,441</u>
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(71,669)</u>	<u>(36,204)</u>	<u>\$ 35,465</u>	<u>\$ -</u>	<u>3,441</u>	<u>\$ 3,441</u>
Fund balance, beginning of year		<u>36,296</u>			<u>18,206</u>	
Fund balance, end of year		<u>\$ 92</u>			<u>\$ 21,647</u>	



Community Corrections Program			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 51,289	\$ 51,289	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	6,846	6,846
-	-	-	-	-	-
-	51,289	51,289	-	6,846	6,846
-	-	-	-	-	-
-	-	-	-	-	-
-	51,289	51,289	-	6,846	6,846
-	44,687	(44,687)	-	25,312	(25,312)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	350	(350)	-	-	-
-	4,460	(4,460)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	137	(137)	-	-	-
-	49,634	(49,634)	-	25,312	(25,312)
-	-	-	-	-	-
-	-	-	-	-	-
-	49,634	(49,634)	-	25,312	(25,312)
-	1,655	1,655	-	(18,466)	(18,466)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	1,655	\$ 1,655	\$ -	(18,466)	\$ (18,466)
	5,199			181,400	
	\$ 6,854			\$ 162,934	

**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, 2018**  
**WITH COMPARATIVE TOTALS FOR 2017**

	Commitment Diversion			Pre & Post Adjudication		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$ 8,906	\$ 8,906	\$ -	\$ 15,382	\$ 15,382
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	8,906	8,906	-	15,382	15,382
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	8,906	8,906	-	15,382	15,382
<b>EXPENDITURES</b>						
Administrative and general						
Probation officers	-	-	-	-	1,709	(1,709)
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	4,520	(4,520)
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	6,128	(6,128)
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	3,844	(3,844)	-	5,610	(5,610)
Total administrative and general	-	3,844	(3,844)	-	17,967	(17,967)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	3,844	(3,844)	-	17,967	(17,967)
Excess revenues over (under) expenditures	-	5,062	5,062	-	(2,585)	(2,585)
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	5,062	\$ 5,062	\$ -	(2,585)	\$ (2,585)
Fund balance, beginning of year		1,922			(2,640)	
Fund balance, end of year		\$ 6,984			\$ (5,225)	

Mental Health Services			2018			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2017
\$ -	\$ 5,124	\$ 5,124	\$ -	\$ 149,221	\$ 149,221	\$ 182,706
-	-	-	13,200	13,200	-	75,000
-	-	-	-	6,846	6,846	4,543
-	-	-	-	-	-	13,108
-	5,124	5,124	13,200	169,267	156,067	275,357
-	-	-	220	220	-	475
-	-	-	220	220	-	475
-	5,124	5,124	13,420	169,487	156,067	275,832
-	-	-	-	136,787	(136,787)	121,129
-	-	-	9,000	10,134	(1,134)	9,024
-	-	-	25,185	24,296	889	20,261
-	-	-	12,309	14,089	(1,780)	12,392
-	-	-	330	1,030	(700)	798
-	-	-	65	56	9	61
-	2,813	(2,813)	10,000	11,541	(1,541)	10,374
-	-	-	200	4,460	(4,260)	3,132
-	-	-	28,000	2,289	25,711	34,542
-	-	-	-	-	-	-
-	2,596	(2,596)	-	12,187	(12,187)	14,591
-	5,409	(5,409)	85,089	216,869	(131,780)	226,304
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,409	(5,409)	85,089	216,869	(131,780)	226,304
-	(285)	(285)	(71,669)	(47,382)	24,287	49,528
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	(285)	\$ (285)	\$ (71,669)	(47,382)	\$ 24,287	49,528
	2,420			242,803		193,275
	\$ 2,135			\$ 195,421		\$ 242,803

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**FAYETTE COUNTY, TEXAS**

*DEBT SERVICE FUND*

*BALANCE SHEET*

*DECEMBER 31, 2018*

	Debt Service	Totals (Memorandum Only)	
		2018	2017
<b>ASSETS</b>			
Cash and cash equivalents	\$ 22	\$ 22	\$ -
Total assets	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ -</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>			
Fund balance - reserved for debt service	\$ 22	\$ 22	\$ -
Total fund equity	<u>22</u>	<u>22</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ -</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, 2018  
WITH COMPARATIVE TOTALS FOR 2017*

	Debt Service		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Ad valorem taxes	\$ 271,586	\$ 271,586	\$ -
Depository interest	3,000	3,357	357
Total revenues	<u>274,586</u>	<u>274,943</u>	<u>357</u>
<b>EXPENDITURES</b>			
Debt Service			
Principal paid	287,052	282,146	4,906
Interest paid	32,422	5,525	26,897
Total expenses	<u>319,474</u>	<u>287,671</u>	<u>31,803</u>
Excess (deficit) of revenues over expenditures	(44,888)	(12,728)	32,160
Other financing sources (uses)			
Transfers from (to) other funds	-	12,750	12,750
(under) expenses and other uses	<u>\$ (44,888)</u>	22	<u>\$ 44,910</u>
Fund balance, beginning of year		-	
Fund balance, end of year		<u>\$ 22</u>	

2018			
Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
\$ 271,586	\$ 271,586	\$ -	\$ 254,184
3,000	3,357	357	2,734
<u>274,586</u>	<u>274,943</u>	<u>357</u>	<u>256,918</u>
287,052	282,146	4,906	252,000
32,422	5,525	26,897	18,192
<u>319,474</u>	<u>287,671</u>	<u>31,803</u>	<u>270,192</u>
(44,888)	(12,728)	32,160	(13,274)
-	12,750	12,750	13,274
<u>\$ (44,888)</u>	22	<u>\$ 44,910</u>	-
	-		-
	<u>\$ 22</u>		<u>\$ -</u>

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**FAYETTE COUNTY, TEXAS**  
**CAPITAL PROJECT FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2018**

	EMS Building Construction	Buildings and Improvements	Totals (Memorandum Only)	
			2018	2017
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 495,214	\$ 495,214	\$ -
Accounts receivable	25,466	-	25,466	-
<b>Total assets</b>	<b>\$ 25,466</b>	<b>\$ 495,214</b>	<b>\$ 520,680</b>	<b>\$ -</b>
<b>LIABILITIES</b>				
Retainage payable	\$ 25,466	\$ -	\$ 25,466	\$ -
<b>Total liabilities</b>	<b>25,466</b>	<b>-</b>	<b>25,466</b>	<b>-</b>
<b>FUND EQUITY</b>				
Designated fund balance:				
EMS building construction	\$ -	\$ -	\$ -	\$ -
Buildings and improvements	-	495,214	495,214	-
<b>Total fund equity</b>	<b>-</b>	<b>495,214</b>	<b>495,214</b>	<b>-</b>
<b>Total liabilities and fund equity</b>	<b>25,466</b>	<b>\$ 495,214</b>	<b>\$ 520,680</b>	<b>\$ -</b>

**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, 2018*

*WITH COMPARATIVE TOTALS FOR 2017*

	EMS Building Construction			Buildings and Improvements		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Administrative and general	-	-	-	-	-	-
Capital outlay	-	568,328	(568,328)	-	4,786	(4,786)
Total expenditures	-	568,328	(568,328)	-	4,786	(4,786)
Excess (deficit) of revenues over expenditures	-	(568,328)	(568,328)	-	(4,786)	(4,786)
<b>Other financing sources (uses)</b>						
Bond proceeds	-	568,328	568,328	-	-	-
Note proceeds	-	-	-	-	500,000	500,000
Total other financing sources (uses)	-	568,328	568,328	-	500,000	500,000
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	495,214	<u>\$ 495,214</u>
Fund balance, beginning of year		<u>-</u>			<u>-</u>	
Fund balance, end of year		<u>\$ -</u>			<u>\$ 495,214</u>	

2018			
Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	573,114	(573,114)	70,290
-	573,114	(573,114)	70,290
-	(573,114)	(573,114)	(70,290)
-	568,328	568,328	70,290
-	500,000	500,000	-
-	1,068,328	1,068,328	70,290
<u>\$ -</u>	495,214	<u>\$ 495,214</u>	-
	-		-
	<u>\$ 495,214</u>		<u>\$ -</u>

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**FAYETTE COUNTY, TEXAS**  
**PROPRIETARY FUND**  
**BALANCE SHEET**  
**DECEMBER 31, 2018**

	Health and Life Self Insurance	Totals (Memorandum Only)	
	<u>2018</u>	<u>2017</u>	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 323,933	\$ 323,933	\$ 386,203
Total assets	<u>\$ 323,933</u>	<u>\$ 323,933</u>	<u>\$ 386,203</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 25,028	\$ 25,028	\$ -
Total liabilities	<u>25,028</u>	<u>25,028</u>	<u>-</u>
<b>NET POSITION</b>			
Unrestricted	\$ 298,905	\$ 298,905	\$ 386,203
Total net position	<u>298,905</u>	<u>298,905</u>	<u>386,203</u>
Total liabilities and net position	<u>\$ 323,933</u>	<u>\$ 323,933</u>	<u>\$ 386,203</u>

**FAYETTE COUNTY, TEXAS**

*PROPRIETARY FUND*

*STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2018  
WITH COMPARATIVE TOTALS FOR 2017*

	Health and Life Self Insurance		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Employee HRA account contributions	\$ -	\$ 290,204	\$ 290,204
Miscellaneous	-	13,730	13,730
Total revenues	-	303,934	303,934
<b>EXPENSES</b>			
Claims	-	237,110	(237,110)
Administration fee	-	150	(150)
Miscellaneous	-	3,972	(3,972)
Total expenses	-	241,232	(241,232)
Excess (deficit) of revenues over expenses	-	62,702	62,702
Other financing sources (uses)			
Transfers from (to) other funds	-	(150,000)	(150,000)
Excess (deficit) of revenues over (under) expenses and other uses	\$ -	(87,298)	\$ (87,298)
Net position, beginning of year		386,203	
Net position, end of year		\$ 298,905	

2018			
Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
\$ -	\$ 290,204	\$ 290,204	\$ 251,871
-	13,730	13,730	13,120
-	<u>303,934</u>	<u>303,934</u>	<u>264,991</u>
-	237,110	(237,110)	154,715
-	150	(150)	-
-	3,972	(3,972)	2,610
-	<u>241,232</u>	<u>(241,232)</u>	<u>157,325</u>
-	62,702	62,702	107,666
-	<u>(150,000)</u>	<u>(150,000)</u>	-
<u>\$ -</u>	(87,298)	<u>\$ (87,298)</u>	107,666
	<u>386,203</u>		<u>278,537</u>
	<u>\$ 298,905</u>		<u>\$ 386,203</u>

**FAYETTE COUNTY, TEXAS**  
**PROPRIETARY FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2018	2017
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ 62,702	\$ 62,702	\$ 107,666
Adjustments to reconcile net income to net cash flow used for operating activities:			
Increase in accounts payable	25,028	25,028	-
Net cash provided by operating activities	<u>87,730</u>	<u>87,730</u>	<u>107,666</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	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net cash provided by capital and related financing activities	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
<i>NET INCREASE IN CASH</i>	(62,270)	(62,270)	107,666
Cash and cash equivalents, beginning of year	<u>386,203</u>	<u>386,203</u>	<u>278,537</u>
Cash and cash equivalents, end of year	<u>\$ 323,933</u>	<u>\$ 323,933</u>	<u>\$ 386,203</u>



**FAYETTE COUNTY, TEXAS**  
**FIDUCIARY FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2018**

	Expendable		Totals	
	Trust Funds	Agency Funds	(Memorandum Only)	
			2018	2017
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,628,325	\$ 7,748,645	\$ 9,376,970	\$ 8,021,393
Due from other funds	-	3,614	3,614	-
Total assets	<u>\$ 1,628,325</u>	<u>\$ 7,752,259</u>	<u>\$ 9,380,584</u>	<u>\$ 8,021,393</u>
<b>LIABILITIES</b>				
Overdrafts	\$ -	\$ 3,614	\$ 3,614	\$ -
Taxes collected in advance		3,929,710	3,929,710	3,965,773
Due to other funds	-	-	-	3,487
Due to other entities	-	3,818,935	3,818,935	2,772,659
Total liabilities	<u>-</u>	<u>7,752,259</u>	<u>7,752,259</u>	<u>6,741,919</u>
<b>FUND BALANCE</b>				
Fund balance - restricted	<u>1,628,325</u>	<u>-</u>	<u>1,628,325</u>	<u>1,279,474</u>
Total fund balance	<u>1,628,325</u>	<u>-</u>	<u>1,628,325</u>	<u>1,279,474</u>
Total liabilities and fund balance	<u>\$ 1,628,325</u>	<u>\$ 7,752,259</u>	<u>\$ 9,380,584</u>	<u>\$ 8,021,393</u>

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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, 2018**

**WITH COMPARATIVE TOTALS FOR 2017**

	Expendable	Agency	Totals	
	Trust		(Memorandum Only)	
	Funds	Funds	2018	2017
<b>REVENUES</b>				
Contributions	\$ 42,000	\$ -	\$ 42,000	\$ 57,750
Depository interest	14,881	-	14,881	6,050
Miscellaneous	1,538,772	-	1,538,772	1,427,551
Total revenues	<u>1,595,653</u>	<u>-</u>	<u>1,595,653</u>	<u>1,491,351</u>
<b>EXPENDITURES</b>				
Administrative and general	900,913	-	900,913	1,039,095
Capital outlay	345,889	-	345,889	110,891
Total expenditures	<u>1,246,802</u>	<u>-</u>	<u>1,246,802</u>	<u>1,149,986</u>
Excess (deficit) of revenues over expenditures	348,851	-	348,851	341,365
<b>Other financing sources (uses)</b>				
Operating transfer in	655,855	-	655,855	303,532
Operating transfer out	(655,855)	-	(655,855)	(317,532)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,000)</u>
Excess revenues and other sources over (under) expenditures and other uses	348,851	-	348,851	327,365
Fund balance, beginning of year	<u>1,279,474</u>	<u>-</u>	<u>1,279,474</u>	<u>952,109</u>
Fund balance, end of year	<u>\$ 1,628,325</u>	<u>\$ -</u>	<u>\$ 1,628,325</u>	<u>\$ 1,279,474</u>

**FAYETTE COUNTY, TEXAS**  
**EXPENDABLE TRUST FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2018**

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,255	\$ 203,784	\$ 546,140	\$ 476,253
Total assets	<u>\$ 3,255</u>	<u>\$ 203,784</u>	<u>\$ 546,140</u>	<u>\$ 476,253</u>
 <b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>FUND BALANCE</b>				
Fund balance - restricted	3,255	203,784	546,140	476,253
Total fund balance	<u>3,255</u>	<u>203,784</u>	<u>546,140</u>	<u>476,253</u>
 Total liabilities and fund balance	<u>\$ 3,255</u>	<u>\$ 203,784</u>	<u>\$ 546,140</u>	<u>\$ 476,253</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2018	2017
\$ 307,684	\$ 3,471	\$ 80,055	\$ 1,521	\$ 6,162	\$ 1,628,325	\$ 1,279,474
<u>\$ 307,684</u>	<u>\$ 3,471</u>	<u>\$ 80,055</u>	<u>\$ 1,521</u>	<u>\$ 6,162</u>	<u>\$ 1,628,325</u>	<u>\$ 1,279,474</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
307,684	3,471	80,055	1,521	6,162	1,628,325	1,279,474
<u>307,684</u>	<u>3,471</u>	<u>80,055</u>	<u>1,521</u>	<u>6,162</u>	<u>1,628,325</u>	<u>1,279,474</u>
<u>\$ 307,684</u>	<u>\$ 3,471</u>	<u>\$ 80,055</u>	<u>\$ 1,521</u>	<u>\$ 6,162</u>	<u>\$ 1,628,325</u>	<u>\$ 1,279,474</u>

**FAYETTE COUNTY, TEXAS**

*EXPENDABLE TRUST FUNDS*

*COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE*

*FOR THE YEAR ENDED DECEMBER 31, 2018*

*WITH COMPARATIVE TOTALS FOR 2017*

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
<b>REVENUES</b>				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	12,280
Miscellaneous	2,123	597,927	-	778,619
Total revenues	<u>2,123</u>	<u>597,927</u>	<u>-</u>	<u>790,899</u>
<b>EXPENDITURES</b>				
Administrative and general	3,104	489,815	9,931	219,443
Capital outlay	-	-	5,000	-
Total expenditures	<u>3,104</u>	<u>489,815</u>	<u>14,931</u>	<u>219,443</u>
Excess of revenues over expenditures	(981)	108,112	(14,931)	571,456
Other financing sources(uses)				
Operating transfer in	-	-	256,511	-
Operating transfer out	-	-	-	(654,487)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>256,511</u>	<u>(654,487)</u>
Excess revenues and other sources over(under) expenditures and other uses	(981)	108,112	241,580	(83,031)
Fund balance, beginning of year	<u>4,236</u>	<u>95,672</u>	<u>304,560</u>	<u>559,284</u>
Fund balance, end of year	<u>\$ 3,255</u>	<u>\$ 203,784</u>	<u>\$ 546,140</u>	<u>\$ 476,253</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2018	2017
\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 57,750
-	1,372	-	53	1,176	14,881	6,050
92,014	1,078	-	24	66,987	1,538,772	1,427,551
<u>92,014</u>	<u>2,450</u>	<u>42,000</u>	<u>77</u>	<u>68,163</u>	<u>1,595,653</u>	<u>1,491,351</u>
98,294	-	72,261	-	68,073	960,921	1,039,095
280,881	-	-	-	-	285,881	110,891
<u>379,175</u>	<u>-</u>	<u>72,261</u>	<u>-</u>	<u>68,073</u>	<u>1,246,802</u>	<u>1,149,986</u>
(287,161)	2,450	(30,261)	77	90	348,851	341,365
398,452	-	892	-	-	655,855	303,532
-	(1,368)	-	-	-	(655,855)	(317,532)
<u>398,452</u>	<u>(1,368)</u>	<u>892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,000)</u>
111,291	1,082	(29,369)	77	90	348,851	327,365
196,393	2,389	109,424	1,444	6,072	1,279,474	952,109
<u>\$ 307,684</u>	<u>\$ 3,471</u>	<u>\$ 80,055</u>	<u>\$ 1,521</u>	<u>\$ 6,162</u>	<u>1,628,325</u>	<u>1,279,474</u>

**FAYETTE COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2018**

	<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>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 857	\$ 28,298	\$ 3,929,710	\$ -	\$ 119,711	\$ 686,057	\$ 146,756
Due from other funds	-	-	-	3,614	-	-	-
<b>Total assets</b>	<b>\$ 857</b>	<b>\$ 28,298</b>	<b>\$ 3,929,710</b>	<b>\$ 3,614</b>	<b>\$ 119,711</b>	<b>\$ 686,057</b>	<b>\$ 146,756</b>
<b>LIABILITIES</b>							
Overdrafts	\$ -	\$ -	\$ -	\$ 3,614	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	3,929,710	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other entities	857	28,298	-	-	119,711	686,057	146,756
<b>Total liabilities</b>	<b>857</b>	<b>28,298</b>	<b>3,929,710</b>	<b>3,614</b>	<b>119,711</b>	<b>686,057</b>	<b>146,756</b>
<b>FUND BALANCE</b>							
Total fund balance	-	-	-	-	-	-	-
<b>Total liabilities and fund balance</b>	<b>\$ 857</b>	<b>\$ 28,298</b>	<b>\$ 3,929,710</b>	<b>\$ 3,614</b>	<b>\$ 119,711</b>	<b>\$ 686,057</b>	<b>\$ 146,756</b>



Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2018	2017
\$ 20,000	\$ 6,055	\$ 13,276	\$ 28,347	\$ 54,902	\$ 84,462	\$ 2,630,214	\$ 7,748,645	\$ 6,741,919
-	-	-	-	-	-	-	3,614	-
<u>\$ 20,000</u>	<u>\$ 6,055</u>	<u>\$ 13,276</u>	<u>\$ 28,347</u>	<u>\$ 54,902</u>	<u>\$ 84,462</u>	<u>\$ 2,630,214</u>	<u>\$ 7,752,259</u>	<u>\$ 6,741,919</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,614	\$ -
-	-	-	-	-	-	-	3,929,710	3,965,773
-	-	-	-	-	-	-	-	3,487
<u>20,000</u>	<u>6,055</u>	<u>13,276</u>	<u>28,347</u>	<u>54,902</u>	<u>84,462</u>	<u>2,630,214</u>	<u>3,818,935</u>	<u>2,772,659</u>
<u>20,000</u>	<u>6,055</u>	<u>13,276</u>	<u>28,347</u>	<u>54,902</u>	<u>84,462</u>	<u>2,630,214</u>	<u>7,752,259</u>	<u>6,741,919</u>
-	-	-	-	-	-	-	-	-
<u>\$ 20,000</u>	<u>\$ 6,055</u>	<u>\$ 13,276</u>	<u>\$ 28,347</u>	<u>\$ 54,902</u>	<u>\$ 84,462</u>	<u>\$ 2,630,214</u>	<u>\$ 7,752,259</u>	<u>\$ 6,741,919</u>

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**STATISTICAL SECTION**

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**FAYETTE COUNTY, TEXAS**  
*SCHEDULE OF ASSESSED VALUES, PROPERTY*  
*TAX RATES, AND TAXES LEVIED*  
*FOR 2018 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>
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
2015	\$ 2,669,092,526	100%	0.2873	\$ 7,668,303
2014	\$ 2,504,255,705	100%	0.2873	\$ 7,194,727
2013	\$ 2,406,087,922	100%	0.2873	\$ 6,912,691

<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>
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
2015	\$ 2,648,854,345	100%	0.1320	\$ 3,496,488
2014	\$ 2,484,757,388	100%	0.1320	\$ 3,279,880
2013	\$ 2,394,171,118	100%	0.1320	\$ 3,160,306

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**INTERNAL CONTROL AND COMPLIANCE**

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

Honorable County Judge and  
Commissioners' Court  
Fayette County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Fayette County, Texas', basic financial statements, and have issued our report thereon dated July 31, 2019.

Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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

*Tribek & Co., P.C.*

La Grange, Texas  
July 31, 2019