

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2009

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

FAYETTE COUNTY, TEXAS

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**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Dan R. Beck
County Judge	Edward F. Janecka
Tax Assessor/Collector	Carol Johnson
County Clerk	Carolyn Kubos Roberts
County Attorney	Peggy Supak
District Clerk	Virginia Wied
County Surveyor	Gene Kruppa
Veterans Service	Dennis Cooper
County Sheriff	Keith Korenek
Justice of Peace No. 1	Scott Parker
Justice of Peace No. 2	Sheila Coufal
Justice of Peace No. 3	Tommy B. Tipton
Justice of Peace No. 4	Dan Mueller
Constable No. 1	William Roensch
Constable No. 2	Milton Zingelmann
Constable No. 3	Robert Chambers
Constable No. 4	Jason Strickland
County Agent - Agriculture	Scott Willey
County Agent - Family & Consumer Services	Sara Garrett
County Auditor	Kathy Kleiber
Director-Community Supervision and Corrections Department	J.D. Pratka
County Commissioner No. 1	John Saunders
County Commissioner No. 2	Gary Weishuhn
County Commissioner No. 3	James Kubecka
County Commissioner No. 4	Tom Muras

FINANCIAL SECTION



TRLICEK & CO., P.C.

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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, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State of Texas Single Audit Circular. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas as of December 31, 2009, and the respective changes in financial position for the year ended December 31, 2009 in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 17, 2010, on our consideration of Fayette County, Texas' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

Trlicek & Co., P.C.

Trlicek & Co., P.C.
June 17, 2010

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, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of Fayette County's financial performance.

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

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

Financial Analysis of the Board as a Whole

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

Description	2009	2008	Dollar Change	Total Percentage Change 2009-2008
Current and other assets	\$ 5,820,591	\$ 5,500,223	\$ 320,368	5.82%
Capital assets, net	10,804,766	10,716,538	88,228	0.82%
Total assets	<u>16,625,357</u>	<u>16,216,761</u>	<u>408,596</u>	<u>2.52%</u>
Current and other liabilities	67,480	112,126	(44,646)	-39.82%
Long-term liabilities	2,543,271	2,624,555	(81,284)	-3.10%
Total liabilities	<u>2,610,751</u>	<u>2,736,681</u>	<u>(125,930)</u>	<u>-4.60%</u>
Net Assets:				
Invested in capital assets, net of related debt	8,261,495	8,091,983	169,512	2.09%
Restricted for debt service	74,158	53,754	20,404	37.96%
Unrestricted net assets	5,678,953	5,334,343	344,610	6.46%
Total net assets	<u>\$ 14,014,606</u>	<u>\$ 13,480,080</u>	<u>\$ 534,526</u>	<u>3.97%</u>

The County's assets exceeded liabilities by \$14,014,606 at the close of the fiscal year. The majority of the County's net assets are invested in capital assets (land, buildings, and equipment) owned by the County. These assets are not available for future expenditures since they will not be sold. Unrestricted net assets — the part of net assets that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$5,678,983 at the end of the year.

General Governmental Functions

General Fund

A deficit of revenues under expenditures of \$ 211,224 was reported for the calendar year ended December 31, 2009. For comparison purposes, revenues from the General Fund amounted to \$10,360,485 and \$10,508,625 for the calendar years ended December 31, 2009 and 2008, respectively. The sources of revenues for the 2009 calendar year are summarized below.

Description	2009	2008	Dollar Change	Total Percentage Change 2009-2008
Ad valorem taxes	\$ 5,073,944	\$ 4,754,516	\$ 319,428	6.72%
Other taxes	1,173,740	1,205,354	(31,614)	-2.62%
Licenses and permits	52,841	62,915	(10,074)	-16.01%
Intergovernmental	204,606	263,487	(58,881)	-22.35%
Fines and forfeitures	862,829	1,152,217	(289,388)	-25.12%
Depository interest	113,803	129,421	(15,618)	-12.07%
Miscellaneous	284,697	338,187	(53,490)	-15.82%
Charges for services	2,594,025	2,602,528	(8,503)	-0.33%
Total revenues	<u>\$ 10,360,485</u>	<u>\$ 10,508,625</u>	<u>\$ (148,140)</u>	<u>-1.41%</u>

Expenditures from the General Fund amounted to \$10,640,734 and \$10,076,311 for the calendar years ended December 31, 2009 and 2008, respectively. An analysis of expenditures for the year is presented as follows:

Description	2009	2008	Dollar Change	Total Percentage Change 2009-2008
Administrative and general	\$ 1,814,557	\$ 1,829,297	\$ (14,740)	-0.81%
Financial administration	762,879	693,062	69,817	10.07%
Judicial	902,355	865,560	36,795	4.25%
Legal	298,775	273,031	25,744	9.43%
Public safety	4,419,389	4,247,608	171,781	4.04%
Public facilities	1,241,010	1,057,786	183,224	17.32%
Capital outlay	681,466	474,243	207,223	43.70%
Other expenditures	520,303	635,724	(115,421)	-18.16%
Total expenditures	<u>\$ 10,640,734</u>	<u>\$ 10,076,311</u>	<u>\$ 564,423</u>	<u>5.60%</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 and Election Services Contract Fund make up the Special Revenue Funds. These funds had combined revenues of \$5,832,929 and expenditures of \$5,899,111 for the calendar year ended December 31, 2009.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2009, this fund had revenues of \$338,369 and expenditures of \$317,965. These expenditures consisted of principal payments of \$217,000 and interest payments of \$100,965.

Proprietary Funds

The Proprietary Funds consist of the Health and Life Self-Insurance Fund. This internal service fund is used to account for the self-insurance program for disability benefits for county employees. This fund had revenues of \$1,577,250 and expenses of \$1,411,110 for the calendar year ended December 31, 2009.

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, Sheriff Forfeiture Fund, Permanent School Fund, and Permanent School Available Fund. These funds had combined revenues of \$748,271 and expenditures of \$757,297 for the calendar year ended December 31, 2009.

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 average yield on these investments was 1.98% and the amount of interest earned was \$164,128.

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 2009.

Fund	2009	2008
General Fund	3,068,752	3,160,305
Special Revenue Fund	1,648,884	1,524,447
Debt Service Fund	74,158	53,754
Proprietary Fund	354,823	188,683
Fiduciary Funds	3,150,870	4,183,699
Total	<u>\$ 8,297,487</u>	<u>\$ 9,110,888</u>

Independent Audit

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

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

Acknowledgments

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

Respectfully submitted,

Kathy Kleiber
 County Auditor
 Fayette County, Texas

FAYETTE COUNTY, TEXAS
STATEMENT OF NET ASSETS
DECEMBER 31, 2009

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 5,447,164
Taxes receivable, net	292,979
Sales tax receivable	80,448
Capital assets:	
Land	1,736,710
Buildings	10,855,855
Equipment	9,298,657
Vehicles	2,419,389
Total capital assets	<u>24,310,611</u>
Less accumulated depreciation	<u>(13,505,845)</u>
Total capital assets, net	<u>10,804,766</u>
Total assets	<u><u>16,625,357</u></u>
LIABILITIES	
Accounts payable	66,981
Overdrafts	499
Noncurrent Liabilities:	
Due within one year	528,212
Due in more than one year	2,015,059
Total liabilities	<u>2,610,751</u>
NET ASSETS	
Invested in capital assets, net of related debt	8,261,495
Restricted for debt service	74,158
Unrestricted	5,678,953
Total net assets	<u><u>\$ 14,014,606</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, 2009

WITH COMPARATIVE TOTALS FOR 2008

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$ 5,073,944	\$ 3,555,910	\$ 333,759	\$ -
Other taxes	1,173,740	-	-	-
Licenses and permits	52,841	-	-	-
Intergovernmental revenue	204,606	325,719	-	-
Fines and forfeitures	862,829	-	-	-
Depository interest	113,803	45,126	4,610	589
Tobacco settlement	-	57,085	-	-
Reimbursed services	-	3,551	-	-
Miscellaneous	284,697	941,318	-	747,682
Total general	<u>7,766,460</u>	<u>4,928,709</u>	<u>338,369</u>	<u>748,271</u>
Charges for services	2,594,025	904,220	-	-
Total revenues	<u>10,360,485</u>	<u>5,832,929</u>	<u>338,369</u>	<u>748,271</u>
EXPENDITURES				
Administrative and general	1,814,557	1,189,305	-	757,297
Financial administration	762,879	-	-	-
Judicial	902,355	-	-	-
Legal	298,775	-	-	-
Public safety	4,419,389	-	-	-
Public transportation	-	3,844,771	-	-
Public facilities	1,241,010	-	-	-
Public health	-	225,387	-	-
Conservation	206,415	-	-	-
Elections	126,578	-	-	-
Rural addressing	76,845	-	-	-
Capital outlay	-	449,626	-	-
Depreciation	1,001,520	-	-	-
Debt service:				
Interest paid	9,018	14,730	100,965	-
Principal retired	-	-	-	-
Total expenditures	<u>10,859,341</u>	<u>5,723,819</u>	<u>100,965</u>	<u>757,297</u>
Excess (deficit) of revenues over expenditures	(498,856)	109,110	237,404	(9,026)
Other financing sources (uses)	69,025	342,855	-	-
Excess revenues and other sources over (under) expenditures and other uses	(429,831)	451,965	237,404	(9,026)
Fund balance, beginning of year	2,930,154	2,028,170	529,754	224,473
Fund balance, end of year	<u>\$ 2,500,323</u>	<u>\$ 2,480,135</u>	<u>\$ 767,158</u>	<u>\$ 215,447</u>

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

Totals
(Memorandum Only)

2009	2008
\$ 8,963,613	\$ 8,557,805
1,173,740	1,205,354
52,841	62,915
530,325	598,607
862,829	1,152,217
164,128	196,029
57,085	58,494
3,551	4,635
1,973,697	2,290,577
13,781,809	14,126,633
3,498,245	3,532,310
17,280,054	17,658,943
3,761,159	3,859,207
762,879	693,062
902,355	865,560
298,775	273,031
4,419,389	4,247,608
3,844,771	4,388,129
1,241,010	1,057,786
225,387	233,433
206,415	183,598
126,578	125,555
76,845	118,375
449,626	1,077,710
1,001,520	984,387
124,713	137,752
-	-
17,441,422	18,245,193
(161,368)	(586,250)
411,880	-
250,512	(586,250)
5,712,551	6,298,801
<u>\$ 5,963,063</u>	<u>\$ 5,712,551</u>

FAYETTE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 3,068,752	\$ 2,023,589	\$ 5,092,341
Taxes receivable, net	292,979	-	292,979
Sales tax receivable	80,448	-	80,448
Due from other fund	-	-	-
Total assets	<u>3,442,179</u>	<u>2,023,589</u>	<u>5,465,768</u>
LIABILITIES			
Accounts payable	66,981	-	66,981
Overdrafts	-	499	499
Due to other fund	-	-	-
Deferred tax revenue	292,979	-	292,979
Total liabilities	<u>359,960</u>	<u>499</u>	<u>360,459</u>
FUND BALANCES			
Unrestricted	3,082,219	1,948,932	5,031,151
Reserved for debt service	-	74,158	74,158
Total fund balances	<u>3,082,219</u>	<u>2,023,090</u>	<u>5,105,309</u>
Total liabilities and fund balances	<u>\$ 3,442,179</u>	<u>\$ 2,023,589</u>	<u>\$ 5,465,768</u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET

TO THE STATEMENT OF NET ASSETS

DECEMBER 31, 2009

Total fund balances - governmental funds balance sheet	\$ 5,105,309
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not report in the funds.	10,804,766
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	292,979
The assets and liabilities of internal service funds are included in governmental activities.	354,823
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	<u>(2,543,271)</u>
Net assets of governmental activities - statement of net assets	<u><u>\$14,014,606</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, 2009*

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 5,073,944	\$ 3,889,669	\$ 8,963,613
Other taxes	1,173,740	-	1,173,740
Licenses and permits	52,841	-	52,841
Intergovernmental revenue	204,606	325,719	530,325
Fines and forfeitures	862,829	-	862,829
Depository interest	113,803	50,325	164,128
Tobacco settlement	-	57,085	57,085
Reimbursed services	-	3,551	3,551
Miscellaneous	284,697	1,689,000	1,973,697
Total general	<u>7,766,460</u>	<u>6,015,349</u>	<u>13,781,809</u>
Charges for services	2,594,025	904,220	3,498,245
Total revenues	<u>10,360,485</u>	<u>6,919,569</u>	<u>17,280,054</u>
EXPENDITURES			
Administrative and general	1,814,557	1,946,602	3,761,159
Financial administration	762,879	-	762,879
Judicial	902,355	-	902,355
Legal	298,775	-	298,775
Public safety	4,419,389	-	4,419,389
Public transportation	-	3,844,771	3,844,771
Public facilities	1,241,010	-	1,241,010
Public health	-	225,387	225,387
Conservation	206,415	-	206,415
Elections	126,578	-	126,578
Rural addressing	76,845	-	76,845
Capital outlay	681,466	449,626	1,131,092
Debt service:			
Interest paid	9,018	115,695	124,713
Principal retired	101,447	392,292	493,739
Total expenditures	<u>10,640,734</u>	<u>6,974,373</u>	<u>17,615,107</u>
Excess (deficit) of revenues over expenditures	(280,249)	(54,804)	(335,053)
Other financing sources (uses)	69,025	342,855	411,880
Excess revenues and other sources over (under) expenditures and other uses	(211,224)	288,051	76,827
Fund balance, beginning of year	3,293,443	1,649,939	4,943,382
Fund balance, end of year	<u>\$ 3,082,219</u>	<u>\$ 1,937,990</u>	<u>\$ 5,020,209</u>

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

FAYETTE COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET ASSETS
DECEMBER 31, 2009*

Net change in fund balances - total governmental funds	\$ (335,053)
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.	681,466
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,001,520)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	<u>493,739</u>
Change in net assets of governmental activities - statement of activities	<u>\$ (161,368)</u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET ASSETS
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	Nonmajor Internal Service Fund
	Internal Service Funds
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 354,823
Total Current Assets	<u>354,823</u>
Total Assets	<u>\$ 354,823</u>
LIABILITIES:	
Total Liabilities	<u>-</u>
NET ASSETS:	
Unrestricted Net Assets	354,823
Total Net Assets	<u>\$ 354,823</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS

*STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009*

	<u>Nonmajor Internal Service Fund</u>
	<u>Internal Service Funds</u>
OPERATING REVENUES:	
Premiums	\$ 1,481,692
Employee HRA account contributions	95,196
Reimbursed claims	-
Miscellaneous	362
	<hr/>
Total revenues	1,577,250
OPERATING EXPENSES:	
Employee HRA account claims	36,080
Administration fee	1,289,576
Life and AD&D insurance	22,534
Supplemental insurance	62,340
Premium refunds	580
Miscellaneous	-
	<hr/>
Total expenses	1,411,110
Excess (deficit) of revenues over expenses	166,140
NON-OPERATING REVENUES (EXPENSES):	
Depository interest	-
	<hr/>
Change in Net Assets	166,140
Total Net Assets, beginning of year	188,683
	<hr/>
Total Net Assets, end of year	<u>\$ 354,823</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ 166,140
Net cash provided by operating activities	<u>166,140</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>	
Redemption of U.S. government securities	-
Purchase of U.S. government securities	-
Net cash used in investing activities	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>	
Contributed capital	-
Net cash provided by capital and related financing activities	<u>-</u>
<i>NET INCREASE IN CASH</i>	166,140
↓ Cash and cash equivalents, beginning of year	<u>188,683</u>
Cash and cash equivalents, end of year	<u><u>\$ 354,823</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET ASSETS
AGENCY FUNDS
DECEMBER 31, 2009

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 2,850,323
 Total assets	 <u>\$ 2,850,323</u>
 LIABILITIES	
Taxes collected in advance	\$ 1,732,090
Due to other entities	<u>1,118,233</u>
 Total fund equity	 <u>\$ 2,850,323</u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

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, 2008, 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, 2009**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements

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

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

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

C. Fund Accounting

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

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

Governmental Fund Types

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

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

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

C. Fund Accounting

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.

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.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

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.

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.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

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.

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.

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.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

NOTE 2 - LEGAL COMPLIANCE – BUDGETS (Continued)

For fiscal year ended December 31, 2009, 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	\$ 10,654,500	\$ 10,899,500	\$ 245,000
Special Revenue Funds	4,898,819	4,648,819	(250,000)
Debt Service Fund	337,160	337,160	-
Capital Project Fund	-	-	-
Totals	<u>\$ 15,890,479</u>	<u>\$ 15,885,479</u>	<u>\$ (5,000)</u>

For fiscal year ended December 31, 2009, 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	\$ 11,197,851	\$ 11,480,546	\$ 282,695
Special Revenue Funds	5,232,358	5,060,910	(171,448)
Debt Service Fund	317,998	317,998	-
Capital Project Fund	-	-	-
Totals	<u>\$ 16,748,207</u>	<u>\$ 16,859,454</u>	<u>\$ 111,247</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, 2009, 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, 2009**

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, 2009 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Special Revenue Fund	General Fund	<u>\$ 27,500</u>

**FAYETTE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2009**

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.

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2009 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,198,974,984 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$.2217
Special Revenue:	
Road & Bridge	.0300
Road & Bridge Special	<u>.1259</u>
Total Special Revenue	.1559
Debt Service	<u>.0146</u>
Total	\$ <u>.3922</u>

The County had delinquent taxes receivable at December 31, 2009 of \$366,224. An allowance for uncollectible taxes is \$73,245 at December 31, 2009. The net taxes receivable was \$292,979 which is reflected on the General Fund – Balance Sheet at December 31, 2009.

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 2008 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, 2009 were \$1,732,090.

NOTE 7 - PENSION COSTS

A. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of the TCERS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of more than 500 nontraditional defined benefit pension plans. TCERS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCERS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

NOTE 7 - PENSION COSTS (Continued)

A. Plan Description (Continued)

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

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

B. Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both the employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. It was 8.62% for calendar year 2009. The contribution rate payable by the employee members is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the County contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

C. Annual Pension Cost

The required contribution was determined as part of the December 31, 2008 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2008 included (a) 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.3%. Both (a) and (b) included an inflation component of 3.5%. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2008 was 20 years.

D. Funded Status and Funding Progress

As of December 31, 2008, the most recent actuarial valuation date, the plan was 85.79% funded. The actuarial accrued liability for benefits was \$22,809,999, and the actuarial value of assets was \$19,567,883, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,242,116. The covered payroll (annual payroll of active employees covered by the plan) was \$6,532,924, and the ratio of the UAAL to the covered payroll was 49.63%

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

NOTE 7 - PENSION COSTS (Continued)

C. Annual Pension Cost (Continued)

Actuarial Valuation Information			
Actuarial valuation date	12/31/2006	12/31/2007	12/31/2008
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	11.1	11.4	20
Asset valuation method	10-yr smoothed value	10-yr smoothed value	10-yr smoothed value
Actuarial assumptions			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.3%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

Schedule of Funding Information						
Actuarial Valuation Date	Actuarial Value of Assets	Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	Percentage of Covered Payroll
12/31/2006	17,984,989	19,695,983	1,710,994	91.31%	5,885,973	29.07%
12/31/2007	19,295,907	21,129,407	1,833,500	91.32%	6,250,498	29.33%
12/31/2008	19,567,883	22,809,999	3,242,116	85.79%	6,532,924	49.63%

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, 2009, \$1,481,692 was received as premiums and \$1,289,576 in administrative fees was paid. Fund equity as of December 31, 2009 was \$354,823.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

NOTE 8 – SELF INSURANCE FUNDS (Continued)

Resources to pay claims for the above self insurance funds are derived from the General Fund, Road & Bridge Funds, and Probation Funds and are recorded as revenues of the internal service funds and expenditures of the General Fund, Road & Bridge Funds, and Probation Funds in accordance with NCGA Interpretation 11, Claims and Judgment Transactions for Governmental Funds. It is management's opinion that fund equities of the self-insurance fund plus revenues for fiscal year 2008 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 1/1/2009	Additions	Dispositions	Balance 12/31/2009
Land	\$ 1,736,710	\$ -	\$ -	\$ 1,736,710
Buildings	10,626,799	229,056	-	10,855,855
Equipment	8,884,163	711,209	(296,716)	9,298,656
Vehicles	2,286,686	190,826	(58,122)	2,419,390
Total capital assets	\$ 23,534,358	\$ 1,131,091	\$ (354,838)	\$ 24,310,611
Less accumulated depreciation	(12,817,820)	(1,001,520)	313,495	(13,505,845)
Total capital assets, net	<u>\$ 10,716,538</u>	<u>\$ 129,571</u>	<u>\$ (41,343)</u>	<u>\$ 10,804,766</u>

NOTE 10 – LEASE OBLIGATIONS

The County has commitments under several operating lease agreements for equipment, office space, warehouse space and land. Generally, these lease agreements are cancelable by the County at any time. The County's management does feel, however, that such leases will generally be renewed or replaced each year. Total rent expense under operating leases was approximately \$45,392 for the year ended December 31, 2009.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2009:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2009
John Deere Loader	September 9, 2005	4.05%	\$ 27,717
Freightliner Truck/Tractor	January 16, 2006	4.25%	18,676
3 Ford Ambulances	December 12, 2007	4.35%	105,860
Dynapac Roller	March 30, 2007	4.50%	18,912
Etnyre Chipspreader	September 11, 2008	3.72%	132,641
Ford Ambulance	November 9, 2009	2.90%	96,525
John Deere Loader	February 17, 2009	3.45%	119,940
			<u>\$ 520,271</u>

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

NOTE 10 – LEASE OBLIGATIONS (Continued)

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

Year ending December 31,	General Long-term Debt Account Group
2010	\$ 325,479
2011	146,896
2012	76,853
Minimum lease payments for all capital leases	549,228
Less amount representing interest	(28,957)
Present value of minimum lease payments	<u>\$ 520,271</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, 2009 were \$1,188,000.

The County authorized on October 10, 2007 to issue “Fayette County, Texas Certificates of Obligation Series 2007.” The bonds, which bear interest at 4.65% and are dated October 10, 2007, were issued in the original amount of \$1,000,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of construction of the Fayette County Agriculture Building. The bonds, in denominations of \$5,000 are numbered serially from 1 to 200, and mature each September 15, beginning September 15, 2008. The bonds can be redeemed at any annual September 15 maturity date by giving 30 days notice. The bonds are secured by a lien on property taxes of the District. Bonds outstanding at December 31, 2009 were \$835,000.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009**

NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)

The summary of bonded indebtedness is as follows:

	<u>Series 2003</u>	<u>Series 2007</u>	<u>Total</u>
Interest rates	4.35%	4.65%	
Interest dates	2/15;8/15	3/15;9/15	
Final maturity	8/15/2018	9/15/2017	
Authorized	\$ 1,980,000	\$ 1,000,000	
Balance, December 31, 2008	\$ 1,320,000	\$ 920,000	\$ 2,240,000
Bond issued	-	-	-
Bonds retired	(132,000)	(85,000)	(217,000)
Balance, December 31, 2009	<u>\$ 1,188,000</u>	<u>\$ 835,000</u>	<u>\$ 2,023,000</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2009 are as follows:

Year Ending December 31,	<u>Series 2003</u>		<u>Series 2007</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 132,000	\$ 52,396	\$ 90,000	\$ 38,828	\$ 222,000	\$ 91,224
2011	132,000	46,574	95,000	34,642	227,000	81,216
2012	132,000	40,864	100,000	30,225	232,000	71,089
2013	132,000	34,930	100,000	25,575	232,000	60,505
2014	132,000	29,109	105,000	20,925	237,000	50,034
2015 and after	528,000	58,265	345,000	32,550	873,000	90,815
	<u>\$ 1,188,000</u>	<u>\$ 262,138</u>	<u>\$ 835,000</u>	<u>\$ 182,745</u>	<u>\$ 2,023,000</u>	<u>\$ 444,883</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2009, 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 \$57,085 of which the Commissioner’s Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

REQUIRED SUPPLEMENTARY INFORMATION

FAYETTE COUNTY, TEXAS*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009*

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$ 5,005,000	\$ 5,080,000	\$ 5,073,944	\$ (6,056)
Other taxes	1,109,000	1,109,000	1,173,740	64,740
Licenses and permits	57,000	57,000	52,841	(4,159)
Intergovernmental revenue	212,000	212,000	204,606	(7,394)
Fines and forfeitures	1,265,000	1,265,000	862,829	(402,171)
Depository interest	165,000	165,000	113,803	(51,197)
Miscellaneous	271,500	371,500	284,697	(86,803)
Charges for services	2,570,000	2,640,000	2,594,025	(45,975)
Total revenues	<u>10,654,500</u>	<u>10,899,500</u>	<u>10,360,485</u>	<u>(539,015)</u>
EXPENDITURES				
Administrative and general	2,036,719	2,037,819	1,814,557	223,262
Financial administration	765,679	765,679	762,879	2,800
Judicial	925,706	925,706	902,355	23,351
Legal	341,829	341,829	298,775	43,054
Public safety	5,159,462	5,228,687	4,419,389	809,298
Public facilities	1,198,609	1,299,614	1,241,010	58,604
Conservation	214,842	214,842	206,415	8,427
Elections	113,674	138,174	126,578	11,596
Rural addressing	66,331	67,431	76,845	(9,414)
Capital outlay	375,000	460,765	681,466	(220,701)
Debt service:				
Interest paid	-	-	9,018	(9,018)
Principal retired	-	-	101,447	(101,447)
Total expenditures	<u>11,197,851</u>	<u>11,480,546</u>	<u>10,640,734</u>	<u>839,812</u>
Excess (deficit) of revenues over (under) expenditures	(543,351)	(581,046)	(280,249)	300,797
Other financing sources (uses)	<u>(100,000)</u>	<u>122,500</u>	<u>69,025</u>	<u>53,475</u>
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	(643,351)	(458,546)	(211,224)	354,272
Fund balance, beginning of year	<u>3,293,443</u>	<u>3,293,443</u>	<u>3,293,443</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,650,092</u>	<u>\$ 2,834,897</u>	<u>\$ 3,082,219</u>	<u>\$ 354,272</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS

FAYETTE COUNTY, TEXAS
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2009

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash and cash equivalents	\$ 3,068,752	\$ 3,160,305
Taxes receivable, net	292,979	256,032
Sales tax receivable	80,448	92,529
Due from other funds	-	150,000
Total assets	<u>\$ 3,442,179</u>	<u>\$ 3,658,866</u>
 LIABILITIES		
Accounts payable	\$ 66,981	\$ 109,391
Deferred tax revenue	292,979	256,032
Total liabilities	<u>359,960</u>	<u>365,423</u>
 FUND EQUITY		
Fund balance - unreserved	<u>3,082,219</u>	<u>3,293,443</u>
Total fund equity	<u>3,082,219</u>	<u>3,293,443</u>
Total liabilities and fund equity	<u>\$ 3,442,179</u>	<u>\$ 3,658,866</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009
 WITH COMPARATIVE TOTALS FOR 2008

	2009		Variance	2008
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Ad valorem taxes	\$ 5,080,000	\$ 5,073,944	\$ (6,056)	\$ 4,754,516
Other taxes				
County sales taxes	1,100,000	1,158,938	58,938	1,193,656
Tax on sale of mixed beverages	9,000	14,802	5,802	11,698
Total other taxes	1,109,000	1,173,740	64,740	1,205,354
Licenses and permits				
Beer and wine permits	7,000	8,868	1,868	6,719
Occupation permits	4,000	4,833	833	3,586
Sewage permits	46,000	39,140	(6,860)	52,610
Total licenses and permits	57,000	52,841	(4,159)	62,915
Intergovernmental revenue				
Reimbursed emergency management	15,000	11,894	(3,106)	7,517
Reimbursed CAPCOG	60,000	76,620	16,620	87,935
County attorney state aid	11,000	17,050	6,050	22,733
State salary supplement	13,000	22,217	9,217	23,095
Reimbursed indigent defense	15,000	22,107	7,107	16,022
Judicial district contributions	25,000	28,049	3,049	25,179
Reimbursed elections	10,000	-	(10,000)	7,711
Airport contributions	63,000	26,669	(36,331)	73,295
Total intergovernmental revenue	212,000	204,606	(7,394)	263,487
Fines and forfeitures				
County court	120,000	73,725	(46,275)	129,135
District court	45,000	46,720	1,720	42,594
Justice court	1,100,000	742,384	(357,616)	980,488
Total fines and forfeitures	1,265,000	862,829	(402,171)	1,152,217
Depository interest	165,000	113,803	(51,197)	129,421
Miscellaneous				
Rent on county property	12,000	13,461	1,461	13,781
Oil, gas and mineral lease	13,000	4,770	(8,230)	13,925
EMS donations	1,500	4,774	3,274	1,112
Sale of recyclables	125,000	35,373	(89,627)	59,521
Miscellaneous	220,000	226,319	6,319	249,848
Total miscellaneous	371,500	284,697	(86,803)	338,187

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS FOR 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 66,000	\$ 53,865	\$ (12,135)	\$ 58,353
County clerk	275,000	280,544	5,544	275,952
Tax assessor - collector	130,000	137,441	7,441	133,139
District clerk	70,000	54,373	(15,627)	63,752
Justices of the peace	110,000	83,640	(26,360)	100,874
Constables	18,000	16,245	(1,755)	20,507
Ambulance fees	1,350,000	1,466,153	116,153	1,381,292
Airport Fees	20,000	20,569	569	21,765
Arrest fees	320,000	203,090	(116,910)	263,864
Judiciary support fees	60,000	59,152	(848)	68,336
Time payment fees	6,000	6,333	333	7,089
Pretrial intervention program fees	4,000	8,270	4,270	2,850
Other fees	111,000	121,174	10,174	103,472
Jury reimbursement fees	40,000	30,616	(9,384)	38,307
State costs service fees	60,000	52,560	(7,440)	62,976
Total official fee collections	<u>2,640,000</u>	<u>2,594,025</u>	<u>(45,975)</u>	<u>2,602,528</u>
Total revenues	<u>10,899,500</u>	<u>10,360,485</u>	<u>(539,015)</u>	<u>10,508,625</u>
EXPENDITURES				
Administrative and general				
County judge				
Salary:				
Official	45,900	45,900	-	43,700
Secretaries	19,200	19,100	100	18,200
County judge supplement	15,000	15,000	-	15,000
Court administrator	37,500	37,500	-	35,700
Assistants	5,000	8,332	(3,332)	3,304
Social security	9,382	8,820	562	8,094
Health and life insurance	20,963	20,208	755	18,432
Retirement	10,575	10,131	444	9,707
Worker's Compensation	200	176	24	112
Unemployment tax	43	45	(2)	86
Travel	2,500	1,941	559	3,410
Telephone	6,500	5,242	1,258	5,607
Postage	2,000	1,010	990	1,515
Furniture and equipment	12,500	1,790	10,710	2,417
Miscellaneous	800	1,341	(541)	842
Total county judge	<u>188,063</u>	<u>176,536</u>	<u>11,527</u>	<u>166,126</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009
 WITH COMPARATIVE TOTALS FOR 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 182,400	\$ 182,400	\$ -	\$ 173,600
Salary - Coordinator	151,400	121,278	30,122	85,963
Social security	25,536	22,428	3,108	19,146
Health and life insurance	52,441	44,463	7,978	34,236
Retirement	28,774	26,187	2,587	21,898
Worker's Compensation	2,425	2,192	233	1,176
Unemployment tax	106	85	21	129
Gasoline, oil, etc.	5,500	4,583	917	6,536
Travel	6,000	4,103	1,897	3,600
Communications	2,500	1,481	1,019	2,637
Furniture and equipment	2,000	2,048	(48)	-
Bond premium	360	-	360	355
Equipment repairs and replacements	4,000	3,446	554	4,693
Miscellaneous	1,000	254	746	346
Total commissioners' court	464,442	414,948	49,494	354,315
County clerk				
Salary - Official	45,600	45,600	-	43,400
Salary - Deputies	221,400	207,100	14,300	196,122
Social security	20,426	18,103	2,323	17,005
Health and life insurance	55,900	55,120	780	50,867
Retirement	23,016	21,790	1,226	20,652
Worker's Compensation	472	432	40	236
Unemployment tax	155	145	10	294
Travel	2,000	660	1,340	1,927
Telephone	4,000	3,875	125	4,243
Postage	4,000	3,556	444	3,554
Bond premium	-	354	(354)	354
Furniture and equipment	250	627	(377)	-
Miscellaneous	250	85	165	85
Total county clerk	377,469	357,447	20,022	338,739

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS FOR 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 32,700	\$ 32,700	\$ -	\$ 31,100
Social security	3,002	2,961	41	2,580
Health and life insurance	6,988	6,951	37	6,351
Retirement	3,420	3,336	84	2,940
Worker's Compensation	60	56	4	28
Unemployment tax	23	27	(4)	51
Travel	6,000	6,000	-	3,000
Telephone	800	1,043	(243)	864
Postage	400	352	48	410
Furniture and equipment	200	-	200	-
Miscellaneous	25	-	25	-
Total veterans service officer	53,618	53,426	192	47,324
County surveyor				
Telephone	300	300	-	300
Total county surveyor	300	300	-	300
Public assistance				
Child Welfare BOA	2,000	2,000	-	2,125
Grant - MH-MR Center	14,000	14,000	-	14,000
Grant - Combined Community Action	10,000	10,000	-	10,000
Grant - CARTS	10,000	10,000	-	10,000
Grant - Animal Shelter	39,900	39,900	-	39,900
Grant - Family Crisis	7,000	7,000	-	6,500
Grant - CASA	10,000	10,000	-	9,000
Grant - Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocate	8,500	-	8,500	8,000
Miscellaneous	15,000	11,881	3,119	7,006
Total public assistance	126,400	114,781	11,619	116,531

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS FOR 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 78,744	\$ 60,098	\$ 18,646	\$ 63,134
Professional services	15,000	10,500	4,500	10,500
Autopsies	69,000	37,974	31,026	69,567
Maintenance contracts	130,000	107,257	22,743	108,049
Office equipment	-	2,337	(2,337)	3,582
Communications	13,228	14,747	(1,519)	14,172
Public notices	2,500	2,391	109	2,141
Equipment repairs and replacements	7,000	5,114	1,886	8,354
Dues	7,500	5,041	2,459	6,426
Fines and fees due state	230,000	208,224	21,776	234,632
Risk Insurance	90,000	77,190	12,810	80,318
Bounty	6,000	5,533	467	5,980
Donations - first responders	3,722	2,003	1,719	-
Donations - soil conservation	4,000	4,000	-	5,000
Donations - fire departments	96,278	96,278	-	100,000
Historical commission	9,555	2,265	7,290	2,426
Furniture and equipment	-	-	-	2,089
Miscellaneous	65,000	56,167	8,833	89,592
Total other	<u>827,527</u>	<u>697,119</u>	<u>130,408</u>	<u>805,962</u>
Total administrative and general	<u>2,037,819</u>	<u>1,814,557</u>	<u>223,262</u>	<u>1,829,297</u>
Financial administration				
County auditor				
Salary:				
Official	52,100	52,100	-	49,600
Assistants	165,700	149,386	16,314	136,855
Social security	16,654	14,476	2,178	13,225
Health and life insurance	34,938	34,815	123	31,793
Retirement	18,766	17,369	1,397	15,726
Worker's Compensation	392	372	20	196
Unemployment tax	114	141	(27)	280
Travel	3,500	1,152	2,348	2,482
Telephone	2,700	4,244	(1,544)	2,743
Postage	3,000	1,747	1,253	2,804
Bond premium	-	92	(92)	-
Furniture and equipment	5,000	17,098	(12,098)	1,004
Miscellaneous	500	390	110	350
Total county auditor	<u>303,364</u>	<u>293,382</u>	<u>9,982</u>	<u>257,058</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS FOR 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 45,600	\$ 45,600	\$ -	\$ 43,400
Deputies	119,100	119,100	-	111,983
Social security	12,600	11,798	802	11,254
Health and life insurance	34,938	34,808	130	31,487
Retirement	14,198	14,197	1	13,394
Worker's Compensation	280	276	4	140
Unemployment tax	83	83	-	168
Travel	250	451	(201)	123
Telephone	3,500	3,276	224	3,442
Postage	12,000	6,250	5,750	9,241
Bond premiums	210	-	210	3,754
Issuing license plates	6,800	6,691	109	5,718
Furniture and equipment	500	1,588	(1,088)	441
Miscellaneous	500	305	195	305
Total tax assessor - collector	<u>250,559</u>	<u>244,423</u>	<u>6,136</u>	<u>234,850</u>
Tax appraisal district				
Contribution	211,756	225,074	(13,318)	201,154
Total tax appraisal district	<u>211,756</u>	<u>225,074</u>	<u>(13,318)</u>	<u>201,154</u>
Total financial administration	<u>765,679</u>	<u>762,879</u>	<u>2,800</u>	<u>693,062</u>
Judicial				
District judge				
Social security	-	5	(5)	-
Retirement	-	5	(5)	-
Printing and office supplies	500	427	73	272
Travel	1,000	719	281	1,534
Telephone	3,300	2,475	825	2,669
Postage	275	275	-	275
Furniture and equipment	275	2,343	(2,068)	946
Miscellaneous	55	25	30	130
Total district judge	<u>5,405</u>	<u>6,274</u>	<u>(869)</u>	<u>5,826</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009
 WITH COMPARATIVE TOTALS FOR 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 45,600	\$ 45,600	\$ -	\$ 43,400
Deputies	91,700	91,700	-	87,273
Social security	10,504	10,256	248	9,670
Health and life insurance	27,950	27,852	98	25,434
Retirement	11,836	11,839	(3)	11,268
Worker's Compensation	240	232	8	124
Unemployment tax	64	64	-	131
Travel	1,500	1,064	436	554
Telephone	2,500	2,399	101	2,412
Postage	3,500	2,884	616	2,774
Bond premium	-	-	-	100
Furniture and equipment	1,500	1,259	241	1,221
Miscellaneous	100	95	5	135
Total district clerk	196,994	195,244	1,750	184,496
District court				
Salary:				
Assistants	15,100	16,063	(963)	14,491
Court reporter	27,200	27,200	-	25,900
Court administrator	25,410	26,154	(744)	24,493
Juvenile board member	2,400	2,400	-	2,400
Social security tax	5,180	5,288	(108)	4,890
Health and life insurance	13,975	14,050	(75)	12,834
Retirement	5,837	6,182	(345)	5,699
Worker's Compensation	140	140	-	72
Unemployment tax	48	49	(1)	97
Printing and office supplies	300	-	300	105
Administrative expenses	2,700	2,193	507	2,087
Court appointed attorney	120,000	120,798	(798)	120,750
Travel	1,500	568	932	1,457
Jury commissioners	360	440	(80)	400
Grand jurors	4,000	1,866	2,134	2,916
Petit jurors	3,000	-	3,000	1,128
Substitute court reporter	550	-	550	-
Miscellaneous	2,000	6,293	(4,293)	3,235
Total district court	229,700	229,684	16	222,954

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS FOR 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 8,900	\$ 8,900	\$ -	\$ 8,400
Social security tax	681	681	-	643
Court appointed attorney	1,000	703	297	980
Petit jurors	2,000	-	2,000	307
Miscellaneous	4,500	-	4,500	2,374
Total county court	17,081	10,284	6,797	12,704
Justice of the peace, precinct #1				
Salary - Official	36,100	36,100	-	34,300
Salary - Assistants	68,600	70,270	(1,670)	63,316
Social security	8,010	7,841	169	7,053
Health and life insurance	20,962	20,889	73	19,076
Retirement	9,025	9,428	(403)	7,611
Worker's Compensation	160	160	-	80
Unemployment tax	48	49	(1)	95
Travel	4,000	3,418	582	2,745
Telephone	2,750	2,545	205	2,852
Postage	3,000	1,500	1,500	1,500
Furniture and equipment	300	-	300	1,271
Miscellaneous	350	-	350	31
Total J.P., precinct #1	153,305	152,200	1,105	139,930
Justice of the peace, precinct #2				
Salary - Official	35,000	35,000	-	33,300
Salary - Assistant	37,500	29,433	8,067	30,017
Social security	5,547	5,130	417	4,806
Health and life insurance	13,975	12,180	1,795	12,717
Retirement	6,250	5,813	437	5,508
Worker's Compensation	128	108	20	56
Unemployment tax	27	21	6	45
Travel	4,000	3,745	255	2,651
Telephone	2,000	1,989	11	1,931
Utilities	180	180	-	180
Postage	3,000	1,787	1,213	1,980
Office rent	6,000	6,000	-	6,000
Furniture and equipment	250	2,240	(1,990)	-
Miscellaneous	250	96	154	454
Total J.P., precinct #2	114,107	103,722	10,385	99,645

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS FOR 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 35,000	\$ 35,000	\$ -	\$ 33,300
Salary - Assistant	28,500	27,840	660	27,067
Social security	4,858	4,361	497	4,237
Health and life insurance	13,975	13,926	49	12,717
Retirement	5,474	5,675	(201)	5,411
Worker's Compensation	124	108	16	56
Unemployment tax	20	20	-	41
Travel	4,000	3,476	524	2,706
Telephone	2,400	2,743	(343)	2,968
Postage	1,000	816	184	445
Bond premium	-	-	-	-
Office rent	300	300	-	300
Furniture and equipment	250	185	65	-
Miscellaneous	150	-	150	107
Total J.P., precinct #3	96,051	94,450	1,601	89,355
Justice of the peace, precinct #4				
Salary - Official	35,000	35,000	-	33,300
Salary - Assistant	39,900	37,388	2,512	42,254
Social security	5,730	5,728	2	5,811
Health and life insurance	16,770	16,478	292	14,759
Retirement	6,456	6,498	(42)	6,720
Worker's Compensation	150	128	22	64
Unemployment tax	57	26	31	63
Travel	4,000	4,290	(290)	3,158
Telephone	3,000	2,262	738	2,832
Postage	1,500	1,027	473	1,128
Furniture and equipment	250	1,601	(1,351)	280
Miscellaneous	250	71	179	281
Total J.P., precinct #4	113,063	110,497	2,566	110,650
Justice of the peace - all pcts.	476,526	460,869	15,657	439,580
Total judicial	925,706	902,355	23,351	865,560

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	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistant county attorney	\$ 115,500	\$ 115,280	\$ 220	\$ 105,140
Secretaries	123,500	100,600	22,900	92,600
Investigator	10,000	-	10,000	-
Social security	18,284	15,700	2,584	14,243
Health and life insurance	41,925	41,784	141	38,073
Retirement	20,602	18,609	1,993	17,045
Worker's Compensation	350	256	94	132
Unemployment tax	168	151	17	297
Travel	2,500	644	1,856	97
Telephone	4,500	3,962	538	4,649
Postage	1,500	497	1,003	578
Bond premium	-	-	-	177
Furniture and equipment	500	270	230	-
Miscellaneous	2,500	1,022	1,478	-
Total county attorney	<u>341,829</u>	<u>298,775</u>	<u>43,054</u>	<u>273,031</u>
Total legal	341,829	298,775	43,054	273,031
Public safety				
Justice court				
Petit Jurors	2,250	612	1,638	1,062
Collection Fees	39,000	31,409	7,591	34,874
Miscellaneous	5,000	1,984	3,016	1,665
Total justice court	<u>46,250</u>	<u>34,005</u>	<u>12,245</u>	<u>37,601</u>
Juvenile probation				
Juvenile probation	75,000	75,000	-	75,000
Miscellaneous	100	-	100	3,298
Total juvenile probation	<u>75,100</u>	<u>75,000</u>	<u>100</u>	<u>78,298</u>
Juvenile court				
Juvenile judge	5,400	5,400	-	5,400
Social security tax	400	385	15	386
Health and life insurance	550	557	(7)	526
Retirement	464	465	(1)	466
Total juvenile court	<u>6,814</u>	<u>6,807</u>	<u>7</u>	<u>6,778</u>

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	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Ambulance Director	\$ 57,700	\$ 57,700	\$ -	\$ 54,900
Clerical Workers	34,000	34,825	(825)	32,751
Ambulance Attendants	1,309,300	1,226,073	83,227	1,126,089
Instructor	2,400	2,400	-	2,400
Social security	100,162	98,316	1,846	90,380
Health and life insurance	202,637	175,249	27,388	134,993
Retirement	112,862	113,664	(802)	104,834
Worker's Compensation	24,096	21,776	2,320	12,048
Unemployment tax	970	925	45	1,824
Uniforms	8,000	7,650	350	10,404
Printing and office supplies	10,000	4,374	5,626	4,967
Gasoline, oil, etc.	90,000	61,203	28,797	102,225
Hardware and supplies	15,000	6,964	8,036	9,263
Tires, tubes and batteries	6,500	5,621	879	8,556
Medical supplies	100,000	50,991	49,009	92,467
Director of medical services	6,000	6,000	-	6,000
Physical exam	2,000	1,418	582	2,564
Travel	5,000	4,263	737	6,032
Training and education	11,996	7,616	4,380	3,502
Communications	25,000	21,071	3,929	22,053
Utilities	16,000	19,467	(3,467)	17,258
Postage	1,000	1,025	(25)	805
Bond premium	-	-	-	393
Equipment repairs and replacements	85,000	35,131	49,869	51,578
Building repairs and replacements	15,000	11,786	3,214	5,911
Collection fees	170,000	167,809	2,191	162,052
Refunds	15,000	21,091	(6,091)	21,555
Communications equipment	1,500	5,529	(4,029)	-
Ambulance	101,447	-	101,447	-
Interest expense	9,018	-	9,018	-
Small tools and equipment	35,329	9,178	26,151	34,541
Miscellaneous	6,000	2,255	3,745	5,639
Total EMS	<u>2,578,917</u>	<u>2,181,370</u>	<u>397,547</u>	<u>2,127,984</u>

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STATEMENT OF REVENUES, EXPENDITURES AND
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WITH COMPARATIVE TOTALS FOR 2008

EXPENDITURES - cont'd.	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 12,400	\$ 12,400	\$ -	\$ 11,800
Social security	950	916	34	894
Health and life insurance	6,988	6,963	25	6,359
Retirement	1,070	1,069	1	1,017
Worker's Compensation	288	272	16	144
Uniforms	300	288	12	175
Gasonline, oil, etc.	2,000	569	1,431	1,143
Travel	-	63	(63)	-
Bond premium	178	50	128	227
Equipment repairs and replacements	1,500	1,015	485	118
Miscellaneous	250	148	102	-
Total constable, precinct #1	25,924	23,753	2,171	21,877
Constable, precinct #2				
Salary - Official	12,400	12,400	-	11,800
Social security	950	623	327	558
Health and life insurance	6,988	6,947	41	6,344
Retirement	1,069	1,069	-	1,017
Worker's Compensation	288	272	16	144
Uniforms	300	300	-	303
Gasoline, oil and etc.	1,500	1,131	369	1,483
Telephone	500	366	134	356
Bond premium	178	-	178	177
Equipment repairs and replacement	1,000	277	723	808
Furniture and equipment	250	509	(259)	1,795
Miscellaneous	100	86	14	83
Total constable, precinct #2	25,523	23,980	1,543	24,868
Constable, precinct #3				
Salary - Official	12,400	12,400	-	11,800
Social security	950	949	1	903
Health and life insurance	6,988	6,963	25	6,359
Retirement	1,069	1,069	-	1,017
Worker's Compensation	288	272	16	144
Uniforms	300	-	300	-
Gasoline, oil and etc.	1,000	-	1,000	-
Bond premium	178	-	178	177
Office rent	300	300	-	300
Equipment repairs and replacements	750	35	715	135
Furniture and equipment	250	-	250	-
Miscellaneous	100	-	100	-
Total constable, precinct #3	24,573	21,988	2,585	20,835

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EXPENDITURES - cont'd.	2009		Variance	2008
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 12,400	\$ 12,400	\$ -	\$ 11,800
Social security	950	948	2	903
Health and life insurance	6,988	6,963	25	6,359
Retirement	1,069	1,069	-	1,017
Worker's Compensation	288	272	16	144
Uniforms	300	344	(44)	214
Gasoline, oil, etc.	800	512	288	786
Bond premium	178	-	178	177
Equipment repairs and replacements	1,250	117	1,133	411
Furniture and equipment	250	-	250	-
Miscellaneous	150	-	150	-
Total constable, precinct #4	<u>24,623</u>	<u>22,625</u>	<u>1,998</u>	<u>21,811</u>
Constables - all precincts	100,643	92,346	8,297	89,391
Sheriff				
Salary - Official	54,000	55,800	(1,800)	45,400
Salary - Deputies	695,700	661,828	33,872	563,986
Salary - Receptionist	28,700	28,700	-	27,300
Salary - Dispatchers	237,600	238,491	(891)	203,623
Salary - Assistants	2,000	-	2,000	-
Social security	77,877	72,801	5,076	61,917
Health and life insurance	195,649	189,727	5,922	151,409
Retirement	87,580	84,893	2,687	72,448
Worker's Compensation	15,392	15,320	72	7,696
Unemployment tax	665	650	15	1,192
Uniforms	5,000	4,833	167	2,798
Printing and Office	9,000	11,359	(2,359)	4,718
Gasoline and oil	125,000	73,745	51,255	121,780
Hardware and supplies	7,500	11,664	(4,164)	12,712
Tires, tubes, and batteries	10,000	7,523	2,477	11,297
Physical and psychological	1,000	484	516	1,028
Travel	4,000	1,221	2,779	2,163
Communications	40,000	50,154	(10,154)	40,077
Postage	2,300	1,114	1,186	1,787
Bond premiums	1,000	751	249	828
Office rent	300	300	-	300
Equipment repairs and replacements	40,000	38,530	1,470	40,591
Furniture and equipment	185,700	18,275	167,425	28,829
Miscellaneous	3,000	3,767	(767)	2,152
Total sheriff	<u>1,828,963</u>	<u>1,571,930</u>	<u>257,033</u>	<u>1,406,031</u>

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	2009		Variance	2008
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Emergency management	\$ 28,600	\$ 28,600	\$ -	\$ 27,200
Secretary	14,800	14,800	-	14,100
Social security	3,325	3,219	106	3,058
Retirement	3,759	3,741	18	3,560
Worker' Compensation	110	104	6	52
Unemployment tax	33	30	3	62
Gasoline and oil	3,000	3,241	(241)	2,467
Travel	4,000	1,100	2,900	99
Telephone	3,800	2,077	1,723	2,764
Postage	300	-	300	22
Equipment repairs	750	845	(95)	1,006
Miscellaneous	1,500	3,018	(1,518)	4,471
Total emergency management	63,977	60,775	3,202	58,861
Community supervision and corrections				
Telephone	4,500	4,562	(62)	4,284
Furniture and equipment	5,730	350	5,380	-
Miscellaneous	100	-	100	-
Total community supervision and corrections	10,330	4,912	5,418	4,284
DPS highway patrol				
Assistant	48,300	46,989	1,311	48,439
Social security	3,695	3,593	102	3,567
Health and life insurance	11,180	10,791	389	10,169
Retirement	4,163	4,051	112	4,175
Worker's Compensation	144	80	64	72
Unemployment tax	34	33	1	73
Communications	4,500	7,265	(2,765)	4,187
Postage	400	363	37	250
Furniture and equipment	250	1,535	(1,285)	-
Miscellaneous	300	250	50	325
Total DPS highway patrol	72,966	74,950	(1,984)	71,257

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	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Assistants	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Social security	460	459	1	454
Health and life insurance	976	1,031	(55)	973
Retirement	516	517	(1)	517
Worker's Compensation	272	248	24	136
Unemployment tax	4	4	-	9
Hardware and supplies	1,000	-	1,000	132
Travel and training	2,000	1,943	57	1,930
Telephone	280	606	(326)	286
Utilities	4,800	2,858	1,942	3,670
Plant repairs	83,000	86,539	(3,539)	76,429
Miscellaneous	500	1,250	(750)	3,413
Total sanitation	99,808	101,455	(1,647)	93,949
Recycling center				
Coordinator	6,000	6,000	-	6,000
Attendants	114,900	90,900	24,000	86,247
Social security	9,249	7,036	2,213	6,592
Health and life insurance	27,950	21,697	6,253	18,176
Retirement	10,422	8,353	2,069	7,666
Worker's Compensation	5,168	5,172	(4)	2,584
Unemployment tax	80	64	16	129
Gasoline, oil, etc.	9,000	3,865	5,135	5,447
Hardware and supplies	6,000	6,648	(648)	7,001
Travel and training	500	-	500	15
Telephone	1,250	1,194	56	1,465
Utilities	8,000	4,053	3,947	4,305
Equipment repairs	20,000	22,714	(2,714)	16,675
Building repairs	1,500	485	1,015	3,674
Solid waste disposal	100,000	33,223	66,777	79,826
Furniture and equipment	24,400	4,390	20,010	26,733
Miscellaneous	500	45	455	639
Total recycling center	344,919	215,839	129,080	273,174
Total public safety	5,228,687	4,419,389	809,298	4,247,608
Public facilities				
Courthouse and associated buildings				
Maintenance	51,900	51,900	-	49,400
Social security	3,971	3,792	179	3,600
Health and life insurance	13,975	13,926	49	12,717
Retirement	4,474	4,474	-	4,258

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	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's Compensation	\$ 1,608	\$ 1,524	\$ 84	\$ 804
Unemployment tax	36	36	-	74
Gasoline, oil, etc.	300	-	300	447
Hardware and supplies	10,000	7,991	2,009	8,885
Maintenance contracts	17,000	15,149	1,851	15,053
Telephone	5,505	5,504	1	3,973
Utilities	123,500	123,365	135	116,491
Parking lot rent	13,400	13,400	-	2,400
Equipment repairs and replacements	2,500	3,464	(964)	5,383
Building repairs and replacements	100,000	110,860	(10,860)	51,452
Grounds maintenance	10,000	9,204	796	8,510
Janitorial service	25,000	21,060	3,940	21,540
Furniture and equipment	-	3,508	(3,508)	822
Miscellaneous	500	35	465	15
Total courthouse and associated buildings	383,669	389,193	(5,523)	305,824
Justice center				
Cooks	25,000	25,000	-	20,900
Jailers	387,200	383,471	3,729	341,738
Social security	31,533	30,347	1,186	26,755
Health and life insurance	97,825	93,970	3,855	78,363
Retirement	35,532	35,263	269	31,261
Worker's Compensation	9,104	9,024	80	4,552
Unemployment tax	288	286	2	544
Uniforms	2,500	2,155	345	2,563
Printing and office supplies	-	-	-	54
Inmate law library	2,700	2,367	333	3,950
Animal Control	3,000	1,285	1,715	544
Groceries	46,000	48,853	(2,853)	40,590
Hardware and supplies	12,200	14,902	(2,702)	10,244
Director of medical services	6,000	6,000	-	6,000
Medical services	43,000	27,942	15,058	26,624
Travel and training	1,000	1,267	(267)	15
Telephone	4,000	2,816	1,184	2,862
Utilities	52,000	55,485	(3,485)	51,422
Equipment repairs and replacements	6,000	4,211	1,789	10,866
Building repairs and replacements	30,000	21,245	8,755	10,981
Furniture and equipment	30,350	664	29,686	2,790
Miscellaneous	1,500	1,960	(460)	2,256
Total justice center	826,732	768,513	58,219	675,874

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	2009		Variance	2008
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Maintenance	\$ 23,700	\$ 23,423	\$ 277	\$ 23,147
Airport manager	15,200	15,430	(230)	14,699
Social security	3,025	2,806	219	2,725
Health and life insurance	3,459	3,470	(11)	3,147
Retirement	3,400	3,349	51	3,262
Worker's Compensation	752	680	72	396
Unemployment tax	27	27	-	57
Gasoline, oil, etc.	2,000	47	1,953	22
Hardware and supplies	2,500	1,579	921	1,940
Travel	1,500	148	1,352	257
Telephone	3,000	3,188	(188)	3,127
Utilities	13,000	12,832	168	13,474
Postage	150	-	150	126
Equipment repairs	5,000	4,673	327	4,453
Buildings repairs and replacements	5,000	7,736	(2,736)	2,814
Grounds maintenance	1,000	300	700	50
Furniture and equipment	4,000	1,361	2,639	-
Miscellaneous	2,500	2,255	245	2,392
Total airport	89,213	83,304	5,909	76,088
Total public facilities	1,299,614	1,241,010	58,605	1,057,786
Conservation				
Agriculture and extension service				
Program Assistant	32,100	32,100	-	30,500
Farm agents	33,200	33,200	-	26,742
Home demonstration agents	14,200	14,200	-	9,920
Assistants	55,000	55,000	-	52,173
Social security	10,290	10,097	193	9,004
Health and life insurance	20,962	20,889	73	19,076
Retirement	11,594	7,511	4,083	7,129
Worker's Compensation	1,520	1,524	(4)	760
Unemployment tax	76	95	(19)	180
Printing and office supplies	4,200	3,367	833	2,993
Demonstration supplies	3,500	3,010	490	1,389
Gasoline, oil, etc.	4,000	2,388	1,612	3,059
Travel	8,000	7,549	451	5,404
Telephone	6,200	6,202	(2)	5,826

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	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Conservation - cont'd.				
Agriculture and extension service - cont'd.				
Postage	\$ 1,500	\$ 1,027	\$ 473	\$ 459
Equipment repairs and replacements	1,000	270	730	1,624
Furniture and equipment	7,000	7,675	(675)	7,040
Miscellaneous	500	310	190	320
Total agriculture and extension service	<u>214,842</u>	<u>206,415</u>	<u>8,428</u>	<u>183,598</u>
Total conservation	214,842	206,415	8,427	183,598
Elections				
Assistants	31,000	24,049	6,951	31,000
Elections administrator	32,600	32,600	-	25,193
Social security	4,556	4,333	223	4,293
Health and life insurance	24	23	1	325
Retirement	5,133	4,673	460	3,389
Worker's compensation	120	56	64	60
Unemployment tax	41	40	1	84
Election supplies	8,900	7,395	1,505	20,119
Maintenance contracts	35,800	38,267	(2,467)	5,692
Office equipment	-	-	-	11,960
Travel and training	6,000	1,833	4,167	2,942
Communications	500	3,096	(2,596)	2,885
Postage	8,000	6,970	1,030	1,476
Bond premiums	-	70	(70)	70
Equipment repairs	500	13	487	418
Wages - clerks and judges	2,500	2,154	346	12,737
Furniture and equipment	500	417	83	-
Miscellaneous	2,000	589	1,411	2,912
Total elections	<u>138,174</u>	<u>126,578</u>	<u>11,596</u>	<u>125,555</u>
Rural addressing				
Rural addressing	48,600	48,600	-	46,200
Assistant	-	-	-	35,400
Social security	3,718	3,538	180	6,054
Health and life insurance	6,988	6,963	25	12,717
Retirement	4,189	4,196	(7)	7,043
Worker's Compensation	152	84	68	76
Unemployment tax	34	34	-	123
Travel	2,600	2,555	45	1,498
Telephone	700	732	(32)	613
Postage	200	44	156	42
Miscellaneous	250	10,099	(9,849)	8,609
Total rural addressing	<u>67,431</u>	<u>76,845</u>	<u>(9,414)</u>	<u>118,375</u>

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	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 75,765	\$ 71,920	\$ 3,845	\$ -
Computer equipment	55,000	63,799	(8,799)	-
Buildings and improvements	300,000	229,056	70,944	234,344
Furniture and equipment	30,000	316,691	(286,691)	239,899
Total capital outlay	<u>460,765</u>	<u>681,466</u>	<u>(220,701)</u>	<u>474,243</u>
Debt service:				
Interest paid	-	9,018	(9,018)	17,096
Principal retired	-	101,447	(101,447)	191,100
Total debt service	<u>-</u>	<u>110,465</u>	<u>(110,465)</u>	<u>208,196</u>
Total expenditures	<u>11,480,546</u>	<u>10,640,734</u>	<u>839,813</u>	<u>10,076,311</u>
Excess revenues over (under) expenditures	(581,046)	(280,249)	300,798	432,314
Other financing sources (uses)				
Capitalized leases	-	96,525	96,525	-
Operating transfers in	150,000	-	(150,000)	-
Operating transfers out	(27,500)	(27,500)	-	(14,300)
Total other financing sources and (uses)	<u>122,500</u>	<u>69,025</u>	<u>(53,475)</u>	<u>(14,300)</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ (458,546)</u>	<u>(211,224)</u>	<u>\$ 247,323</u>	<u>418,014</u>
Fund balance, beginning of year		3,293,443		2,875,429
Fund balance, end of year		<u>\$ 3,082,219</u>		<u>\$ 3,293,443</u>

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009

	<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>
ASSETS							
Cash and cash equivalents	\$744,602	\$117,777	\$ -	\$244,077	\$ 715	\$ 623	\$ 26,454
Total assets	<u>\$744,602</u>	<u>\$117,777</u>	<u>\$ -</u>	<u>\$244,077</u>	<u>\$ 715</u>	<u>\$ 623</u>	<u>\$ 26,454</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overdrafts	-	-	-	499	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND EQUITY							
Fund balance - unreserved	\$744,602	\$117,777	\$ -	\$243,578	\$ 715	\$ 623	\$ 26,454
Total fund equity	<u>744,602</u>	<u>117,777</u>	<u>-</u>	<u>243,578</u>	<u>715</u>	<u>623</u>	<u>26,454</u>
Total liabilities and fund equity	<u>\$744,602</u>	<u>\$117,777</u>	<u>\$ -</u>	<u>\$244,077</u>	<u>\$ 715</u>	<u>\$ 623</u>	<u>\$ 26,454</u>

<u>Courthouse Security</u>	<u>Court Reporter Service</u>	<u>County Clerk Records Management and Preservation</u>	<u>Records Management and Preservation</u>	<u>County Clerk Records Archive</u>	<u>Justice Court Technology</u>	<u>Election Services Contract</u>	<u>Totals (Memorandum Only)</u>	
							<u>2009</u>	<u>2008</u>
<u>\$ 56,020</u>	<u>\$23,828</u>	<u>\$ 165,474</u>	<u>\$ 37,680</u>	<u>\$ 160,481</u>	<u>\$ 69,260</u>	<u>\$ 1,893</u>	<u>\$1,648,884</u>	<u>\$1,524,447</u>
<u>\$ 56,020</u>	<u>\$23,828</u>	<u>\$ 165,474</u>	<u>\$ 37,680</u>	<u>\$ 160,481</u>	<u>\$ 69,260</u>	<u>\$ 1,893</u>	<u>\$1,648,884</u>	<u>\$1,524,447</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>499</u>	<u>2,735</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 499</u>	<u>\$ 152,735</u>
<u>\$ 56,020</u>	<u>\$23,828</u>	<u>\$ 165,474</u>	<u>\$ 37,680</u>	<u>\$ 160,481</u>	<u>\$ 69,260</u>	<u>\$ 1,893</u>	<u>\$1,648,385</u>	<u>\$1,371,712</u>
<u>56,020</u>	<u>23,828</u>	<u>165,474</u>	<u>37,680</u>	<u>160,481</u>	<u>69,260</u>	<u>1,893</u>	<u>1,648,385</u>	<u>1,371,712</u>
<u>\$ 56,020</u>	<u>\$23,828</u>	<u>\$ 165,474</u>	<u>\$ 37,680</u>	<u>\$ 160,481</u>	<u>\$ 69,260</u>	<u>\$ 1,893</u>	<u>\$1,648,884</u>	<u>\$1,524,447</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

FOR THE YEAR ENDED DECEMBER 31, 2009

WITH COMPARATIVE TOTALS FOR 2008

	<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>
REVENUES							
General							
Ad valorem taxes	\$3,555,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	93,627	-	-	-	-	-	-
State aid	-	-	-	151,693	-	2,756	2,643
Reimbursed grant	-	-	-	-	-	-	-
County contributions	-	-	-	75,000	-	-	-
Probation fines	-	-	-	-	-	-	-
Depository interest	38,783	2,300	-	4,043	-	-	-
Tobacco settlement	-	57,085	-	-	-	-	-
Reimbursed services	-	3,551	-	-	-	-	-
Miscellaneous	39,282	-	867,632	-	189	750	-
Total general revenues	<u>3,727,602</u>	<u>62,936</u>	<u>867,632</u>	<u>230,736</u>	<u>189</u>	<u>3,506</u>	<u>2,643</u>
Charges for services	764,246	-	-	4,465	8,375	-	-
Total revenues	<u>4,491,848</u>	<u>62,936</u>	<u>867,632</u>	<u>235,201</u>	<u>8,564</u>	<u>3,506</u>	<u>2,643</u>
EXPENDITURES							
Administrative and general	-	-	867,632	186,776	33,551	4,020	1,411
Capital outlay	404,053	-	-	-	-	-	-
Public transportation	3,844,771	-	-	-	-	-	-
Public health	-	225,387	-	-	-	-	-
Debt service:							
Principal retired	175,292	-	-	-	-	-	-
Interest paid	14,730	-	-	-	-	-	-
Total expenditures	<u>4,438,846</u>	<u>225,387</u>	<u>867,632</u>	<u>186,776</u>	<u>33,551</u>	<u>4,020</u>	<u>1,411</u>
Excess of revenues over (under) expenditures	<u>53,002</u>	<u>(162,451)</u>	<u>-</u>	<u>48,425</u>	<u>(24,987)</u>	<u>(514)</u>	<u>1,232</u>
Other financing sources (uses)							
Capitalized leases	315,355	-	-	-	-	-	-
Operating transfers in	-	-	-	2,500	25,000	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources and (uses)	<u>315,355</u>	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	368,357	(162,451)	-	50,925	13	(514)	1,232
Fund balance, beginning of year	376,245	280,228	-	192,653	702	1,137	25,222
Fund balance, end of year	<u>\$ 744,602</u>	<u>\$ 117,777</u>	<u>\$ -</u>	<u>\$ 243,578</u>	<u>\$ 715</u>	<u>\$ 623</u>	<u>\$ 26,454</u>

Courthouse Security	Court Reporter Service	County Clerk		County Clerk Records Archive	Justice Court Technology	Election Services Contract	Totals (Memorandum Only)	
		Records Management and Preservation	Records Management and Preservation				2009	2008
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,555,910	\$3,476,339
-	-	-	-	-	-	-	93,627	83,945
-	-	-	-	-	-	-	157,092	160,589
-	-	-	-	-	-	-	-	15,586
-	-	-	-	-	-	-	75,000	75,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	45,126	61,703
-	-	-	-	-	-	-	57,085	58,494
-	-	-	-	-	-	-	3,551	4,635
-	-	-	-	-	32,135	1,330	941,318	1,091,773
-	-	-	-	-	32,135	1,330	4,928,709	5,028,064
42,301	2,925	36,153	8,269	37,486	-	-	904,220	929,782
42,301	2,925	36,153	8,269	37,486	32,135	1,330	5,832,929	5,957,846
39,764	885	8,268	-	289	46,097	612	1,189,305	1,152,230
-	-	45,573	-	-	-	-	449,626	521,727
-	-	-	-	-	-	-	3,844,771	4,388,129
-	-	-	-	-	-	-	225,387	233,433
-	-	-	-	-	-	-	175,292	158,206
-	-	-	-	-	-	-	14,730	13,171
39,764	885	53,841	-	289	46,097	612	5,899,111	6,466,896
2,537	2,040	(17,688)	8,269	37,197	(13,962)	718	(66,182)	(509,050)
-	-	-	-	-	-	-	315,355	-
-	-	-	-	-	-	-	27,500	22,425
-	-	-	-	-	-	-	-	(8,125)
-	-	-	-	-	-	-	342,855	14,300
2,537	2,040	(17,688)	8,269	37,197	(13,962)	718	276,673	(494,750)
53,483	21,788	183,162	29,411	123,284	83,222	1,175	1,371,712	1,866,462
\$ 56,020	\$ 23,828	\$ 165,474	\$ 37,680	\$ 160,481	\$ 69,260	\$ 1,893	\$ 1,648,385	\$ 1,371,712

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, 2009
WITH COMPARATIVE TOTALS FOR 2008*

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$3,500,000	\$3,555,910	\$ 55,910	\$ -	\$ -	\$ -
Intergovernmental revenue	78,200	93,627	15,427	-	-	-
State aid	-	-	-	-	-	-
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Probation fines	-	-	-	-	-	-
Depository interest	87,380	38,783	(48,597)	14,560	2,300	(12,260)
Tobacco settlement	-	-	-	35,000	57,085	22,085
Reimbursed services	-	-	-	2,000	3,551	1,551
Miscellaneous	80,129	39,282	(40,847)	500	-	(500)
Total general revenues	<u>3,745,709</u>	<u>3,727,602</u>	<u>(18,107)</u>	<u>52,060</u>	<u>62,936</u>	<u>10,876</u>
Charges for services	842,000	764,246	(77,754)	-	-	-
Total revenues	<u>4,587,709</u>	<u>4,491,848</u>	<u>(95,861)</u>	<u>52,060</u>	<u>62,936</u>	<u>10,876</u>
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	372,023	404,053	(32,030)	-	-	-
Public transportation	4,354,256	3,844,771	509,485	-	-	-
Public health	-	-	-	281,150	225,387	55,763
Debt service:						
Interest paid	19,929	14,730	5,199	-	-	-
Principal retired	-	175,292	(175,292)	-	-	-
Total expenditures	<u>4,746,208</u>	<u>4,438,846</u>	<u>307,362</u>	<u>281,150</u>	<u>225,387</u>	<u>55,763</u>
Excess revenues over (under) expenditures	<u>(158,499)</u>	<u>53,002</u>	<u>211,501</u>	<u>(229,090)</u>	<u>(162,451)</u>	<u>66,639</u>
Other financing sources (uses)						
Capitalized leases	-	315,355	(315,355)	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>(150,000)</u>	<u>315,355</u>	<u>(315,355)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ (308,499)</u>	<u>368,357</u>	<u>\$ (103,854)</u>	<u>\$ (229,090)</u>	<u>(162,451)</u>	<u>\$ 66,639</u>
Fund balance, beginning of year		<u>376,245</u>			<u>280,228</u>	
Fund balance, end of year		<u>\$ 744,602</u>			<u>\$117,777</u>	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	151,693	151,693
-	-	-	-	-	-
-	-	-	-	75,000	75,000
-	-	-	-	-	-
-	-	-	-	4,043	4,043
-	-	-	-	-	-
-	-	-	-	-	-
-	867,632	867,632	-	-	-
-	867,632	867,632	-	230,736	230,736
-	-	-	-	4,465	4,465
-	867,632	867,632	-	235,201	235,201
-	867,632	(867,632)	-	186,776	(186,776)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	867,632	(867,632)	-	186,776	(186,776)
-	-	-	-	48,425	48,425
-	-	-	-	-	-
-	-	-	-	2,500	2,500
-	-	-	-	-	-
-	-	-	-	2,500	2,500
<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>	50,925	<u>\$ 50,925</u>
	-			192,653	
	<u>\$ -</u>			<u>\$ 243,578</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, 2009*

WITH COMPARATIVE TOTALS FOR 2008

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	2,756	2,756
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Probation fines	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	50	189	139	-	750	750
Total general revenues	50	189	139	-	3,506	3,506
Charges for services	9,000	8,375	(625)	-	-	-
Total revenues	9,050	8,564	(486)	-	3,506	3,506
EXPENDITURES						
Administrative and general	33,552	33,551	1	-	4,020	(4,020)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	33,552	33,551	1	-	4,020	(4,020)
Excess revenues over (under) expenditures	(24,502)	(24,987)	(485)	-	(514)	(514)
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	\$ 498	13	\$ (485)	\$ -	(514)	\$ (514)
Fund balance, beginning of year		702			1,137	
Fund balance, end of year		\$ 715			\$ 623	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,643	2,643	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,643	2,643	-	-	-
-	-	-	-	42,301	42,301
-	2,643	2,643	-	42,301	42,301
-	1,411	(1,411)	-	39,764	(39,764)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,411	(1,411)	-	39,764	(39,764)
-	1,232	1,232	-	2,537	2,537
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	1,232	<u>\$ 1,232</u>	<u>\$ -</u>	2,537	<u>\$ 2,537</u>
	25,222			53,483	
	<u>\$ 26,454</u>			<u>\$ 56,020</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, 2009

WITH COMPARATIVE TOTALS FOR 2008

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Probation fines	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	-	-
Charges for services	-	2,925	2,925	-	36,153	36,153
Total revenues	-	2,925	2,925	-	36,153	36,153
EXPENDITURES						
Administrative and general	-	885	(885)	-	8,268	(8,268)
Capital outlay	-	-	-	-	45,573	(45,573)
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	885	(885)	-	53,841	(53,841)
Excess revenues over (under) expenditures	-	2,040	2,040	-	(17,688)	(17,688)
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	2,040	\$ 2,040	\$ -	(17,688)	\$ (17,688)
Fund balance, beginning of year		21,788			183,162	
Fund balance, end of year		\$ 23,828			\$ 165,474	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	8,269	8,269	-	37,486	37,486
-	8,269	8,269	-	37,486	37,486
-	-	-	-	289	(289)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	289	(289)
-	8,269	8,269	-	37,197	37,197
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	8,269	<u>\$ 8,269</u>	<u>\$ -</u>	37,197	<u>\$ 37,197</u>
	29,411			123,284	
	<u>\$ 37,680</u>			<u>\$ 160,481</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, 2009

WITH COMPARATIVE TOTALS FOR 2008

	Justice Court Technology			Election Services Contract		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Probation fines	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	32,135	32,135	-	1,330	1,330
Total general revenues	-	32,135	32,135	-	1,330	1,330
Charges for services	-	-	-	-	-	-
Total revenues	-	32,135	32,135	-	1,330	1,330
EXPENDITURES						
Administrative and general	-	46,097	(46,097)	-	612	(612)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	46,097	(46,097)	-	612	(612)
Excess revenues over (under) expenditures	-	(13,962)	(13,962)	-	718	718
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	\$ -	(13,962)	\$ (13,962)	\$ -	718	\$ 718
Fund balance, beginning of year		83,222			1,175	
Fund balance, end of year		\$ 69,260			\$ 1,893	

2009			
Budget	Actual	Variance Favorable (Unfavorable)	2008 Actual
\$3,500,000	\$3,555,910	\$ 55,910	\$ 3,476,339
78,200	93,627	15,427	83,945
-	157,092	157,092	160,589
-	-	-	15,586
-	75,000	75,000	75,000
-	-	-	-
101,940	45,126	(56,814)	61,703
35,000	57,085	22,085	58,494
2,000	3,551	1,551	4,635
80,679	941,318	860,639	1,091,773
<u>3,797,819</u>	<u>4,928,709</u>	<u>1,130,890</u>	<u>5,028,064</u>
851,000	904,220	53,220	929,782
<u>4,648,819</u>	<u>5,832,929</u>	<u>1,184,110</u>	<u>5,957,846</u>
33,552	1,189,305	(1,155,753)	1,152,230
372,023	449,626	(77,603)	521,727
4,354,256	3,844,771	509,485	4,388,129
281,150	225,387	55,763	233,433
19,929	14,730	5,199	13,171
-	175,292	(175,292)	158,206
<u>5,060,910</u>	<u>5,899,111</u>	<u>(838,201)</u>	<u>6,466,896</u>
<u>(412,091)</u>	<u>(66,182)</u>	<u>345,909</u>	<u>(509,050)</u>
-	315,355	315,355	-
25,000	27,500	2,500	22,425
<u>(150,000)</u>	<u>-</u>	<u>150,000</u>	<u>(8,125)</u>
<u>(125,000)</u>	<u>342,855</u>	<u>467,855</u>	<u>14,300</u>
<u>\$ (537,091)</u>	276,673	<u>\$ 813,764</u>	(494,750)
	<u>1,371,712</u>		<u>1,866,462</u>
	<u>\$1,648,385</u>		<u>\$ 1,371,712</u>

FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2009</u>	<u>2008</u>
ASSETS						
Cash and cash equivalents	<u>\$ 18,626</u>	<u>\$180,197</u>	<u>\$318,150</u>	<u>\$227,629</u>	<u>\$744,602</u>	<u>\$526,245</u>
Total assets	<u><u>\$ 18,626</u></u>	<u><u>\$180,197</u></u>	<u><u>\$318,150</u></u>	<u><u>\$227,629</u></u>	<u><u>\$744,602</u></u>	<u><u>\$526,245</u></u>
LIABILITIES						
Due to other funds	<u>\$ -</u>	<u>\$150,000</u>				
Total liabilities	-	-	-	-	-	150,000
FUND BALANCE						
Fund balance - unreserved	<u>18,626</u>	<u>180,197</u>	<u>318,150</u>	<u>227,629</u>	<u>744,602</u>	<u>376,245</u>
Total liabilities and fund balance	<u><u>\$ 18,626</u></u>	<u><u>\$180,197</u></u>	<u><u>\$318,150</u></u>	<u><u>\$227,629</u></u>	<u><u>\$744,602</u></u>	<u><u>\$526,245</u></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, 2009

WITH COMPARATIVE TOTALS FOR 2008

	2009			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 749,073	\$ 951,607	\$ 1,040,411	\$ 814,819
Intergovernmental revenue				
Reimbursed CAPCOG	2,897	3,815	4,217	3,195
State shared taxes	6,958	9,164	10,131	7,674
Gross weight fees	9,348	12,310	13,609	10,309
Total intergovernmental revenue	19,203	25,289	27,957	21,178
Depository interest	4,161	9,563	13,465	11,594
Miscellaneous				
Sale of equipment and scrap	589	15,450	811	10,825
Rent	-	-	900	-
Reimbursed damages	-	-	-	-
Miscellaneous	931	1,388	1,297	7,091
Total miscellaneous	1,520	16,838	3,008	17,916
Total general revenue	773,957	1,003,297	1,084,841	865,507
Charges for services				
Auto weight fees	106,609	106,609	106,609	106,609
Vehicle registration fees	63,685	63,685	63,685	63,685
Garbage disposal fees	-	42,543	12,826	27,701
Total charges for services	170,294	212,837	183,120	197,995
Total revenues	944,251	1,216,134	1,267,961	1,063,502
EXPENDITURES				
Public transportation				
Administrative				
Utilities	1,820	1,116	5,500	1,066
Telephone	1,338	2,433	2,110	2,863
Warehouse repairs and rent	26	297	4,575	583
Total administrative	3,184	3,846	12,185	4,512

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2008 Actual</u>
\$ 3,555,910	\$ 3,500,000	\$ 55,910	\$ 3,476,339
14,124	-	14,124	-
33,927	35,200	(1,273)	33,935
45,576	43,000	2,576	50,010
<u>93,627</u>	<u>78,200</u>	<u>15,427</u>	<u>83,945</u>
38,783	87,380	(48,597)	49,749
27,675	65,729	(38,054)	216,239
900	900	-	900
-	-	-	300
10,707	13,500	(2,793)	7,509
<u>39,282</u>	<u>80,129</u>	<u>(40,847)</u>	<u>224,948</u>
<u>3,727,602</u>	<u>3,745,709</u>	<u>(18,107)</u>	<u>3,834,981</u>
426,436	498,000	(71,564)	454,460
254,740	240,000	14,740	251,848
83,070	104,000	(20,930)	72,359
<u>764,246</u>	<u>842,000</u>	<u>(77,754)</u>	<u>778,667</u>
<u>4,491,848</u>	<u>4,587,709</u>	<u>(95,861)</u>	<u>4,613,648</u>
9,502	13,200	3,698	10,163
8,744	10,450	1,706	9,598
5,481	6,000	519	5,238
<u>23,727</u>	<u>29,650</u>	<u>5,923</u>	<u>24,999</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, 2009
WITH COMPARATIVE TOTALS FOR 2008*

	2009			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
EXPENDITURES				
Public transportation				
Roadways				
Wages	\$ 240,471	\$ 318,250	\$ 305,323	\$ 233,426
Social security	17,720	23,244	21,681	17,841
Hospitalization and life insurance	47,710	62,668	61,515	41,779
Retirement	20,729	27,433	26,319	19,573
Worker's Compensation	10,688	12,652	13,800	9,524
Unemployment tax	168	223	214	163
Equipment hired	-	16,164	503	-
Gasoline and oil	54,249	75,215	104,354	65,914
Gravel and paving material	212,926	349,903	396,455	477,098
Hardware and supplies	7,123	12,882	11,735	7,182
Herbicides and fencing	588	2,995	809	688
Equipment repairs and replacements	37,419	65,182	56,440	56,426
Signs	7,637	6,018	5,288	6,057
Tires, tubes and batteries	15,227	14,198	25,865	12,672
Bridge material	-	34,824	24,108	17,271
Risk insurance	6,551	7,749	9,173	6,201
Miscellaneous	437	1,062	1,991	665
Total roadways	679,643	1,030,662	1,065,573	972,480
Other				
Garbage disposal	1,225	31,251	12,835	27,375
Donations	-	-	-	-
Total other	1,225	31,251	12,835	27,375
Total public transportation	684,052	1,065,759	1,090,593	1,004,367
Capital outlay				
Buildings and improvements	-	-	-	-
Trucks and trailers	-	-	18,411	20,065
Heavy equipment	40,080	73,365	80,413	171,718
Small tools and equipment	-	-	-	-
Total capital outlay	40,080	73,365	98,824	191,783

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2008 Actual</u>
\$ 1,097,470	\$ 1,195,860	\$ 98,390	\$ 1,095,599
80,486	91,484	10,998	79,435
213,672	230,588	16,916	205,601
94,054	103,084	9,030	93,074
46,664	46,353	(311)	25,832
768	837	69	1,645
16,667	50,000	33,333	60,733
299,732	465,000	165,268	469,585
1,436,382	1,555,000	118,618	1,729,694
38,922	35,000	(3,922)	58,975
5,080	9,200	4,120	9,946
215,467	260,000	44,533	242,058
25,000	18,500	(6,500)	16,556
67,962	75,000	7,038	67,225
76,203	57,000	(19,203)	101,171
29,674	22,500	(7,174)	24,583
4,155	13,500	9,345	6,015
<u>3,748,358</u>	<u>4,228,906</u>	<u>480,548</u>	<u>4,287,727</u>
72,686	85,200	12,514	75,403
-	10,500	10,500	-
<u>72,686</u>	<u>95,700</u>	<u>23,014</u>	<u>75,403</u>
<u>3,844,771</u>	<u>4,354,256</u>	<u>509,485</u>	<u>4,388,129</u>
-	-	-	-
38,476	112,803	74,327	93,842
365,577	238,220	(127,357)	416,385
-	21,000	21,000	-
<u>404,053</u>	<u>372,023</u>	<u>(32,030)</u>	<u>510,227</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, 2009
WITH COMPARATIVE TOTALS FOR 2008*

2009

	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
Debt service				
Interest paid	\$ 7,287	\$ 3,242	\$ 1,926	\$ 2,275
Principal retired	85,401	46,768	16,633	26,490
Total debt service	<u>92,688</u>	<u>50,010</u>	<u>18,559</u>	<u>28,765</u>
Total expenditures	<u>816,820</u>	<u>1,189,134</u>	<u>1,207,976</u>	<u>1,224,915</u>
Excess revenues over (under) expenditures	<u>127,431</u>	<u>27,000</u>	<u>59,985</u>	<u>(161,413)</u>
Other financing sources (uses)				
Capitalized leases	40,080	51,778	51,778	171,718
Transfer from other funds	-	-	-	-
Transfer to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>40,080</u>	<u>51,778</u>	<u>51,778</u>	<u>171,718</u>
Excess of revenues and other sources over (under) expenditures and other uses	167,511	78,778	111,763	10,305
Fund balance, beginning of year	<u>(148,885)</u>	<u>101,419</u>	<u>206,387</u>	<u>217,324</u>
Fund balance, end of year	<u>\$ 18,626</u>	<u>\$ 180,197</u>	<u>\$ 318,150</u>	<u>\$ 227,629</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2008 Actual</u>
\$ 14,730	\$ 19,929	\$ 5,199	\$ 13,171
175,292	-	(175,292)	158,206
190,022	19,929	(170,093)	171,377
<u>4,438,846</u>	<u>4,746,208</u>	<u>307,362</u>	<u>5,069,733</u>
<u>53,002</u>	<u>(158,499)</u>	<u>211,501</u>	<u>(456,085)</u>
315,355	-	315,355	-
-	-	-	8,125
<u>-</u>	<u>(150,000)</u>	<u>150,000</u>	<u>(8,125)</u>
<u>315,355</u>	<u>(150,000)</u>	<u>465,355</u>	<u>-</u>
368,357	<u>\$ (308,499)</u>	<u>\$ 676,856</u>	(456,085)
<u>376,245</u>			<u>832,330</u>
<u>\$ 744,602</u>			<u>\$ 376,245</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009

	Community Supervision & Corrections	Specialized Caseload	Rider 80 Diversion	Totals (Memorandum Only)	
				2009	2008
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Fund balance - unreserved	\$ -	\$ -	\$ -	\$ -	\$ -
Total fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2009
WITH COMPARATIVE TOTALS FOR 2008

	<u>Community Supervision & Corrections</u>			<u>Specialized Caseload</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES						
Salary Reimbursement	\$ -	\$732,339	\$732,339	\$ -	\$131,309	\$ 131,309
Total general revenue	-	732,339	732,339	-	131,309	131,309
EXPENDITURES						
Administrative and general						
Assistants	-	246,901	(246,901)	-	-	-
Probation officers	-	384,692	(384,692)	-	113,199	(113,199)
Social security	-	45,861	(45,861)	-	8,273	(8,273)
Retirement	-	54,443	(54,443)	-	9,758	(9,758)
Unemployment	-	442	(442)	-	79	(79)
Total administrative and general	-	732,339	(732,339)	-	131,309	(131,309)
Total expenditures	-	732,339	(732,339)	-	131,309	(131,309)
Excess revenues over (under) expenditures	\$ -	-	\$ -	\$ -	-	\$ -
Fund balance, beginning of year		-			-	
Fund balance, end of year		\$ -			\$ -	

Rider 80 Diversion			2009			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2008
\$ -	\$ 3,984	\$ 3,984	\$ -	\$ 867,632	\$ 863,648	\$ 824,285
-	3,984	3,984	-	867,632	863,648	824,285
-	-	-	-	246,901	(246,901)	239,314
-	3,435	(3,435)	-	501,326	(501,326)	470,815
-	251	(251)	-	54,385	(54,385)	51,878
-	296	(296)	-	64,497	(64,497)	61,213
-	2	(2)	-	523	(523)	1,065
-	3,984	(3,984)	-	867,632	(867,632)	824,285
-	3,984	(3,984)	-	867,632	(867,632)	824,285
\$ -	-	\$ -	\$ -	-	\$ -	-
	-			-		-
	\$ -			\$ -		\$ -

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009

	<u>Local Match Fund</u>	<u>State Aid Fund</u>	<u>Community Corrections Program</u>	<u>Foster Care Reimburse- ment</u>	<u>Progressive Sanctions Level 123 Program</u>
ASSETS					
Cash and cash equivalents	<u>\$ 21,941</u>	<u>\$ 27,688</u>	<u>\$ 15,931</u>	<u>\$157,434</u>	<u>\$ -</u>
Total assets	<u><u>\$ 21,941</u></u>	<u><u>\$ 27,688</u></u>	<u><u>\$ 15,931</u></u>	<u><u>\$157,434</u></u>	<u><u>\$ -</u></u>
LIABILITIES					
Overdrafts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 499</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>499</u>
FUND EQUITY					
Fund balance - unreserved	<u>21,941</u>	<u>27,688</u>	<u>15,931</u>	<u>157,434</u>	<u>(499)</u>
Total fund equity	<u>21,941</u>	<u>27,688</u>	<u>15,931</u>	<u>157,434</u>	<u>(499)</u>
Total liabilities and fund equity	<u><u>\$ 21,941</u></u>	<u><u>\$ 27,688</u></u>	<u><u>\$ 15,931</u></u>	<u><u>\$157,434</u></u>	<u><u>\$ -</u></u>

Progressive Sanctions Level JPO	Salary Adjustment	Intensive Community Based Program	Diversionary Placement	Commitment Reduction Program	Totals (Memorandum Only)	
					2009	2008
\$ 1,902	\$ 1,326	\$ 168	\$ 5,187	\$ 12,500	\$244,077	\$195,388
<u>\$ 1,902</u>	<u>\$ 1,326</u>	<u>\$ 168</u>	<u>\$ 5,187</u>	<u>\$ 12,500</u>	<u>\$244,077</u>	<u>\$195,388</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 499	\$ 2,735
-	-	-	-	-	499	2,735
1,902	1,326	168	5,187	12,500	243,578	192,653
1,902	1,326	168	5,187	12,500	243,578	192,653
<u>\$ 1,902</u>	<u>\$ 1,326</u>	<u>\$ 168</u>	<u>\$ 5,187</u>	<u>\$ 12,500</u>	<u>\$244,077</u>	<u>\$195,388</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, 2009
WITH COMPARATIVE TOTALS FOR 2008

	Local Match Fund			State Aid Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$40,990	\$ 40,990
Reimbursed grant	-	-	-	-	-	-
County contributions	-	75,000	75,000	-	-	-
Depository interest	-	-	-	-	(160)	(160)
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	75,000	75,000	-	40,830	40,830
Charges for services						
Probation fees	-	4,465	4,465	-	-	-
Total charges for services	-	4,465	4,465	-	-	-
Total revenues	-	79,465	79,465	-	40,830	40,830
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	38,784	(38,784)
Social security	-	7,173	(7,173)	-	-	-
Health and life insurance	-	13,926	(13,926)	-	-	-
Retirement	-	8,425	(8,425)	-	-	-
Worker's Compensation	-	268	(268)	-	-	-
Unemployment	-	68	(68)	-	-	-
Operating expenses	-	10,530	(10,530)	-	-	-
Travel	-	362	(362)	-	-	-
Residential services	-	21,705	(21,705)	-	-	-
Non-residentail services	-	(166)	166	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	-	62,291	(62,291)	-	38,784	(38,784)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	62,291	(62,291)	-	38,784	(38,784)
Excess revenues over (under) expenditures	-	17,174	17,174	-	2,046	2,046
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	(754)	754
Transfer from other funds	-	5,821	(5,821)	-	-	-
Total other financing sources (uses)	-	5,821	(5,821)	-	(754)	754
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	22,995	\$ 22,995	\$ -	1,292	\$ 1,292
Fund balance, beginning of year		(1,054)			26,396	
Fund balance, end of year		\$ 21,941			\$27,688	

Community Corrections Program			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 46,625	\$ 46,625	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	(54)	(54)	-	4,333	4,333
-	-	-	-	-	-
-	46,571	46,571	-	4,333	4,333
-	-	-	-	-	-
-	-	-	-	-	-
-	46,571	46,571	-	4,333	4,333
-	23,959	(23,959)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,086	(3,086)	-	-	-
-	4,589	(4,589)	-	(4,065)	4,065
-	1,600	(1,600)	-	-	-
-	-	-	-	-	-
-	33,234	(33,234)	-	(4,065)	4,065
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	33,234	(33,234)	-	(4,065)	4,065
-	13,337	13,337	-	8,398	8,398
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	13,337	\$ 13,337	\$ -	8,398	\$ 8,398
	2,594			149,036	
	\$ 15,931			\$ 157,434	

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, 2009
WITH COMPARATIVE TOTALS FOR 2008*

	Progressive Sanctions Level 123 Program			Progressive Sanctions Level JPO		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 6,255	\$ 6,255	\$ -	\$ 22,179	\$ 22,179
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	(2)	(2)	-	(8)	(8)
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	6,253	6,253	-	22,171	22,171
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	6,253	6,253	-	22,171	22,171
EXPENDITURES						
Administrative and general						
Probation officers	-	6,787	(6,787)	-	22,179	(22,179)
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	-	-
Non-residential services	-	1,538	(1,538)	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	-	8,325	(8,325)	-	22,179	(22,179)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	8,325	(8,325)	-	22,179	(22,179)
Excess revenues over (under) expenditures	-	(2,072)	(2,072)	-	(8)	(8)
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	3,254	(3,254)	-	-	-
Total other financing sources (uses)	-	3,254	(3,254)	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	1,182	\$ 1,182	\$ -	(8)	\$ (8)
Fund balance, beginning of year		(1,681)			1,910	
Fund balance, end of year		\$ (499)			\$ 1,902	

Salary Adjustment			Intensive Community Based Program		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 8,550	\$ 8,550	\$ -	\$ 3,586	\$ 3,586
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(20)	(20)
-	-	-	-	-	-
-	8,550	8,550	-	3,566	3,566
-	-	-	-	-	-
-	-	-	-	-	-
-	8,550	8,550	-	3,566	3,566
-	6,000	(6,000)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,408	(3,408)
-	2,550	(2,550)	-	-	-
-	8,550	(8,550)	-	3,408	(3,408)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	8,550	(8,550)	-	3,408	(3,408)
-	-	-	-	158	158
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	-	\$ -	\$ -	158	\$ 158
	1,326			10	
	\$ 1,326			\$ 168	

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, 2009
WITH COMPARATIVE TOTALS FOR 2008

	Diversory Placement			Commitment Reduction Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$11,008	\$11,008	\$ -	\$12,500	\$12,500
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	(46)	(46)	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	10,962	10,962	-	12,500	12,500
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	10,962	10,962	-	12,500	12,500
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	14,070	(14,070)	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	-	14,070	(14,070)	-	-	-
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	14,070	(14,070)	-	-	-
Excess revenues over (under) expenditures	-	(3,108)	(3,108)	-	12,500	12,500
Other financing sources (uses)						
Transfer to other funds	-	(5,821)	5,821	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	-	(5,821)	5,821	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	(8,929)	\$ (8,929)	\$ -	12,500	\$12,500
Fund balance, beginning of year		14,116			-	
Fund balance, end of year		\$ 5,187			\$12,500	

		2009		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>2008</u>	
\$ -	\$ 151,693	\$ 151,693	\$ 155,154	
-	-	-	15,586	
-	75,000	75,000	75,000	
-	4,043	4,043	5,246	
-	-	-	25	
-	<u>230,736</u>	<u>230,736</u>	<u>251,011</u>	
-	<u>4,465</u>	<u>4,465</u>	-	
-	<u>4,465</u>	<u>4,465</u>	-	
-	<u>235,201</u>	<u>235,201</u>	<u>251,011</u>	
-	97,709	(97,709)	94,607	
-	7,173	(7,173)	6,908	
-	13,926	(13,926)	12,717	
-	8,425	(8,425)	8,181	
-	268	(268)	136	
-	68	(68)	142	
-	10,530	(10,530)	8,925	
-	3,448	(3,448)	5,445	
-	36,299	(36,299)	53,873	
-	6,380	(6,380)	3,477	
-	2,550	(2,550)	9,509	
-	<u>186,776</u>	<u>(186,776)</u>	<u>203,920</u>	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	<u>186,776</u>	<u>(186,776)</u>	<u>203,920</u>	
-	<u>48,425</u>	<u>48,425</u>	<u>47,091</u>	
-	(6,575)	754	-	
-	9,075	(5,821)	-	
-	<u>2,500</u>	<u>(5,067)</u>	-	
<u>\$ -</u>	50,925	<u>\$ 50,925</u>	47,091	
	<u>192,653</u>		<u>145,562</u>	
	<u>\$243,578</u>		<u>\$192,653</u>	

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009

	Health and Life Insurance	Totals (Memorandum Only)	
	<u>2009</u>	<u>2009</u>	<u>2008</u>
ASSETS			
Cash and cash equivalents	\$ 354,823	\$ 354,823	\$ 188,683
Total assets	<u>\$ 354,823</u>	<u>\$ 354,823</u>	<u>\$ 188,683</u>
FUND EQUITY			
Contributed capital	\$ -	\$ -	\$ -
Retained earnings - unreserved	<u>354,823</u>	<u>354,823</u>	<u>188,683</u>
Total fund equity	<u>\$ 354,823</u>	<u>\$ 354,823</u>	<u>\$ 188,683</u>

FAYETTE COUNTY, TEXAS

PROPRIETARY FUNDS

*COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS FOR 2008*

	<u>Health and Life Self Insurance Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Depository interest	\$ -	\$ -	\$ -
Premiums	-	1,481,692	1,481,692
Employee HRA account contributions	-	95,196	95,196
Reimbursed claims	-	-	-
Miscellaneous	-	362	362
Total revenues	<u>-</u>	<u>1,577,250</u>	<u>1,577,250</u>
EXPENSES			
Employee HRA account claims	-	36,080	(36,080)
Administration fee	-	1,289,576	(1,289,576)
Life and AD&D insurance	-	22,534	(22,534)
Supplemental insurance	-	62,340	(62,340)
Premium refunds	-	580	(580)
Miscellaneous	-	-	-
Total expenses	<u>-</u>	<u>1,411,110</u>	<u>(1,411,110)</u>
Excess (deficit) of revenues over expenses	-	166,140	166,140
Other financing sources (uses)			
Transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenses and other uses	<u>\$ -</u>	<u>166,140</u>	<u>\$ 166,140</u>
Retained earnings, beginning of year		<u>188,683</u>	
Retained earnings, end of year		<u>\$ 354,823</u>	

2009			
Budget	Actual	Variance Favorable (Unfavorable)	2008 Actual
\$ -	\$ -	\$ -	\$ (581)
-	1,481,692	1,481,692	1,244,815
-	95,196	95,196	70,493
-	-	-	533
-	362	362	-
-	<u>1,577,250</u>	<u>1,577,250</u>	<u>1,315,260</u>
-	36,080	(36,080)	19,852
-	1,289,576	(1,289,576)	1,174,489
-	22,534	(22,534)	18,823
-	62,340	(62,340)	51,771
-	580	(580)	-
-	-	-	-
-	<u>1,411,110</u>	<u>(1,411,110)</u>	<u>1,264,935</u>
-	166,140	166,140	50,325
-	-	-	-
<u>\$ -</u>	166,140	<u>\$ 166,140</u>	50,325
	<u>188,683</u>		<u>138,358</u>
	<u>\$ 354,823</u>		<u>\$ 188,683</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Health and Life Self Insurance	Totals (Memorandum Only)	
		<u>2009</u>	<u>2008</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ 166,140	\$ 166,140	\$ 50,325
Net cash provided by operating activities	<u>166,140</u>	<u>166,140</u>	<u>50,325</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>			
Contributed capital	-	-	-
Net cash provided by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
<i>NET INCREASE IN CASH</i>	166,140	166,140	50,325
Cash and cash equivalents, beginning of year	<u>188,683</u>	<u>188,683</u>	<u>138,358</u>
Cash and cash equivalents, end of year	<u>\$ 354,823</u>	<u>\$ 354,823</u>	<u>\$ 188,683</u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2009	2008
ASSETS				
Cash and cash equivalents	\$ 300,547	\$2,850,323	\$3,150,870	\$ 4,183,699
Total assets	<u>\$ 300,547</u>	<u>\$2,850,323</u>	<u>\$3,150,870</u>	<u>\$ 4,183,699</u>
LIABILITIES				
Taxes collected in advance	\$ -	\$1,732,090	\$1,732,090	\$ 2,955,673
Due to other entities	85,100	1,118,233	1,203,333	1,003,553
Total liabilities	<u>85,100</u>	<u>2,850,323</u>	<u>2,935,423</u>	<u>3,959,226</u>
FUND BALANCE				
Fund balance - unreserved	215,447	-	215,447	224,473
Total fund balance	<u>215,447</u>	<u>-</u>	<u>215,447</u>	<u>224,473</u>
Total liabilities and fund balance	<u>\$ 300,547</u>	<u>\$2,850,323</u>	<u>\$3,150,870</u>	<u>\$ 4,183,699</u>

FAYETTE COUNTY, TEXAS**FIDUCIARY FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS FOR 2008**

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2009	2008
REVENUES				
Depository interest	\$ 589	\$ -	\$ 589	\$ 266
Miscellaneous	747,682	-	747,682	860,617
Total revenues	<u>748,271</u>	<u>-</u>	<u>748,271</u>	<u>860,883</u>
EXPENDITURES				
Administrative and general	757,297	-	757,297	876,817
Capital outlay	-	-	-	12,300
Total expenditures	<u>757,297</u>	<u>-</u>	<u>757,297</u>	<u>889,117</u>
Excess (deficit) of revenues over expenditures	(9,026)	-	(9,026)	(28,234)
Other financing sources (uses)				
Operating transfer in	285	-	285	17,591
Operating transfer out	(285)	-	(285)	(17,591)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	(9,026)	-	(9,026)	(28,234)
Fund balance, beginning of year	<u>224,473</u>	<u>-</u>	<u>224,473</u>	<u>252,707</u>
Fund balance, end of year	<u>\$215,447</u>	<u>\$ -</u>	<u>\$215,447</u>	<u>\$224,473</u>

FAYETTE COUNTY, TEXAS
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	<u>\$ 3,883</u>	<u>\$ 105,425</u>	<u>\$ 50,509</u>	<u>\$ 2,846</u>
Total assets	<u><u>\$ 3,883</u></u>	<u><u>\$ 105,425</u></u>	<u><u>\$ 50,509</u></u>	<u><u>\$ 2,846</u></u>
LIABILITIES				
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Fund balance - unreserved	<u>3,883</u>	<u>105,425</u>	<u>50,509</u>	<u>2,846</u>
Total fund balance	<u>3,883</u>	<u>105,425</u>	<u>50,509</u>	<u>2,846</u>
Total liabilities and fund balance	<u><u>\$ 3,883</u></u>	<u><u>\$ 105,425</u></u>	<u><u>\$ 50,509</u></u>	<u><u>\$ 2,846</u></u>

Sheriff Forfeiture Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
			2009	2008
			<u>\$48,314</u>	<u>\$ 166</u>
<u>\$48,314</u>	<u>\$ 166</u>	<u>\$89,404</u>	<u>\$300,547</u>	<u>\$224,473</u>
<u>\$ -</u>	<u>\$ 100</u>	<u>\$85,000</u>	<u>\$ 85,100</u>	<u>\$ -</u>
<u>-</u>	<u>100</u>	<u>85,000</u>	<u>85,100</u>	<u>-</u>
<u>48,314</u>	<u>66</u>	<u>4,404</u>	<u>215,447</u>	<u>224,473</u>
<u>48,314</u>	<u>66</u>	<u>4,404</u>	<u>215,447</u>	<u>224,473</u>
<u>\$48,314</u>	<u>\$ 166</u>	<u>\$89,404</u>	<u>\$300,547</u>	<u>\$224,473</u>

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2009

WITH COMPARATIVE TOTALS FOR 2008

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund	Sheriff Forfeiture Fund
REVENUES					
General					
State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	44	-
Miscellaneous	14,404	581,342	28,000	7,036	25,301
Total revenues	<u>14,404</u>	<u>581,342</u>	<u>28,000</u>	<u>7,080</u>	<u>25,301</u>
EXPENDITURES					
Administrative and general	17,044	632,152	8,416	4,928	6,263
Capital outlay	-	-	-	-	-
Total expenditures	<u>17,044</u>	<u>632,152</u>	<u>8,416</u>	<u>4,928</u>	<u>6,263</u>
Excess of revenues over expenditures	(2,640)	(50,810)	19,584	2,152	19,038
Other financing sources(uses)					
Operating transfer in	-	-	-	-	285
Operating transfer out	-	-	-	(285)	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(285)</u>	<u>285</u>
Excess revenues and other sources over(under) expenditures and other uses	(2,640)	(50,810)	19,584	1,867	19,323
Fund balance, beginning of year	<u>6,523</u>	<u>156,235</u>	<u>30,925</u>	<u>979</u>	<u>28,991</u>
Fund balance, end of year	<u>\$ 3,883</u>	<u>\$ 105,425</u>	<u>\$ 50,509</u>	<u>\$ 2,846</u>	<u>\$ 48,314</u>

Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
		2009	2008
		\$ -	\$ -
3	542	589	266
36	91,563	747,682	860,617
<u>39</u>	<u>92,105</u>	<u>748,271</u>	<u>860,883</u>
100	88,394	757,297	876,817
-	-	-	12,300
<u>100</u>	<u>88,394</u>	<u>757,297</u>	<u>889,117</u>
(61)	3,711	(9,026)	(28,234)
-	-	285	17,591
-	-	(285)	(17,591)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(61)	3,711	(9,026)	(28,234)
127	693	224,473	252,707
<u>\$ 66</u>	<u>\$ 4,404</u>	<u>\$215,447</u>	<u>\$224,473</u>

FAYETTE COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009

	<u>Probation</u>	<u>County Attorney</u>	<u>Tax Clearing</u>	<u>Payroll</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>
ASSETS							
Cash and cash equivalents	\$ 615	\$32,248	\$1,732,090	\$ 77	\$ 49,855	\$ 528,387	\$71,435
Total assets	<u>\$ 615</u>	<u>\$32,248</u>	<u>\$1,732,090</u>	<u>\$ 77</u>	<u>\$ 49,855</u>	<u>\$ 528,387</u>	<u>\$71,435</u>
LIABILITIES							
Taxes collected in advance	\$ -	\$ -	\$1,732,090	\$ -	\$ -	\$ -	\$ -
Due to other entities	615	32,248	-	77	49,855	528,387	71,435
Total liabilities	<u>615</u>	<u>32,248</u>	<u>1,732,090</u>	<u>77</u>	<u>49,855</u>	<u>528,387</u>	<u>71,435</u>
FUND BALANCE							
Fund balance - unreserved	-	-	-	-	-	-	-
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 615</u>	<u>\$32,248</u>	<u>\$1,732,090</u>	<u>\$ 77</u>	<u>\$ 49,855</u>	<u>\$ 528,387</u>	<u>\$71,435</u>

J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
						2009	2008
\$12,119	\$21,823	\$ 8,917	\$29,908	\$61,358	\$ 301,491	\$ 2,850,323	\$3,959,226
<u>\$12,119</u>	<u>\$21,823</u>	<u>\$ 8,917</u>	<u>\$29,908</u>	<u>\$61,358</u>	<u>\$ 301,491</u>	<u>\$ 2,850,323</u>	<u>\$3,959,226</u>
\$ - 12,119	\$ - 21,823	\$ - 8,917	\$ - 29,908	\$ - 61,358	\$ - 301,491	\$ 1,732,090 1,118,233	\$2,955,673 1,003,553
<u>12,119</u>	<u>21,823</u>	<u>8,917</u>	<u>29,908</u>	<u>61,358</u>	<u>301,491</u>	<u>2,850,323</u>	<u>3,959,226</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$12,119</u>	<u>\$21,823</u>	<u>\$ 8,917</u>	<u>\$29,908</u>	<u>\$61,358</u>	<u>\$ 301,491</u>	<u>\$ 2,850,323</u>	<u>\$3,959,226</u>

STATISTICAL SECTION

FAYETTE COUNTY, TEXAS
SCHEDULE OF ASSESSED VALUES, PROPERTY
TAX RATES, AND TAXES LEVIED
FOR 2009 AND THE PRIOR FIVE YEARS

Year	Ad Valorem Tax Assessment		Fayette County	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2009	\$ 2,285,460,821	100%	0.2517	\$ 5,752,505
2008	\$ 2,240,803,180	100%	0.2517	\$ 5,640,102
2007	\$ 1,982,236,387	100%	0.2539	\$ 5,032,898
2006	\$ 1,850,035,515	100%	0.2584	\$ 4,780,492
2005	\$ 1,754,564,948	100%	0.2871	\$ 5,037,356
2004	\$ 1,614,120,198	100%	0.2990	\$ 4,826,219

Year	Ad Valorem Tax Assessment		Farm-To-Market Roads	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2009	\$ 2,273,437,190	100%	0.1259	\$ 2,862,257
2008	\$ 2,228,839,019	100%	0.1259	\$ 2,806,108
2007	\$ 1,970,293,520	100%	0.1345	\$ 2,650,045
2006	\$ 1,838,165,405	100%	0.1395	\$ 2,564,241
2005	\$ 1,742,718,705	100%	0.1390	\$ 2,422,379
2004	\$ 1,602,319,399	100%	0.1430	\$ 2,291,317

INTERNAL CONTROL AND COMPLIANCE



TRLICEK & CO., P.C.

Certified Public Accountants

113 W. Colorado St.

P.O. Box 817

La Grange, TX 78945

(979) 968-9635

Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed
In Accordance with *Government Auditing Standards*

Honorable County Judge and
Commissioners' Court
Fayette County, Texas 78945

We have audited the financial statements of Fayette County, Texas, for the year ended December 31, 2009, and have issued our report thereon dated June 17, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Fayette County, Texas' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Fayette County, Texas' financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

Compliance and Other Matters

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

This report is intended solely for the information of Commissioners' Court, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Trlicek & Co., P.C.

Trlicek & Co., P. C.

June 17, 2010