

ANNUAL FINANCIAL REPORT

of

LEON COUNTY, TEXAS

For the Year Ended
September 30, 2015

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LEON COUNTY, TEXAS

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LEON COUNTY, TEXAS

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INTRODUCTORY SECTION

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LEON COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
For the Year Ended September 30, 2015

COMMISSIONERS' COURT

Byron Ryder	County Judge
Joey Sullivan	Commissioner, Precinct # 1
David Ferguson	Commissioner, Precinct # 2
Dean Stanford	Commissioner, Precinct # 3
David Grimes	Commissioner, Precinct # 4

DISTRICT COURTS

Deborah Oakes Evans	Judge, 87 th Judicial District
Hal R. Ridley	Judge, 278 th Judicial District
Bascom W. Bentley, III	Judge, 369 th Judicial District
Hope L. Knight	District Attorney
Beverly Wilson	District Clerk

COUNTY COURT

Byron Ryder	County Judge
James R. Witt	County Attorney
Christie Wakefield	County Clerk

JUSTICE COURTS

Lori Reid	Justice of the Peace, Precinct # 1
Jack Keeling	Justice of the Peace, Precinct # 2
Jerry Grimes	Justice of the Peace, Precinct # 4

LAW ENFORCEMENT

Kevin Ellis	Sheriff
Wade Thomas	Constable, Precinct # 1
George Holleman	Constable, Precinct # 2
Christopher Johnson, Sr.	Constable, Precinct # 4

FINANCIAL ADMINISTRATION

Linda McDonald	County Auditor (former)*
Melissa Abney	County Auditor**
Robin Shafer	Tax Assessor/Collector
Brandi S. Hill	County Treasurer

* Designated appointed official through July 2016. All others elected.

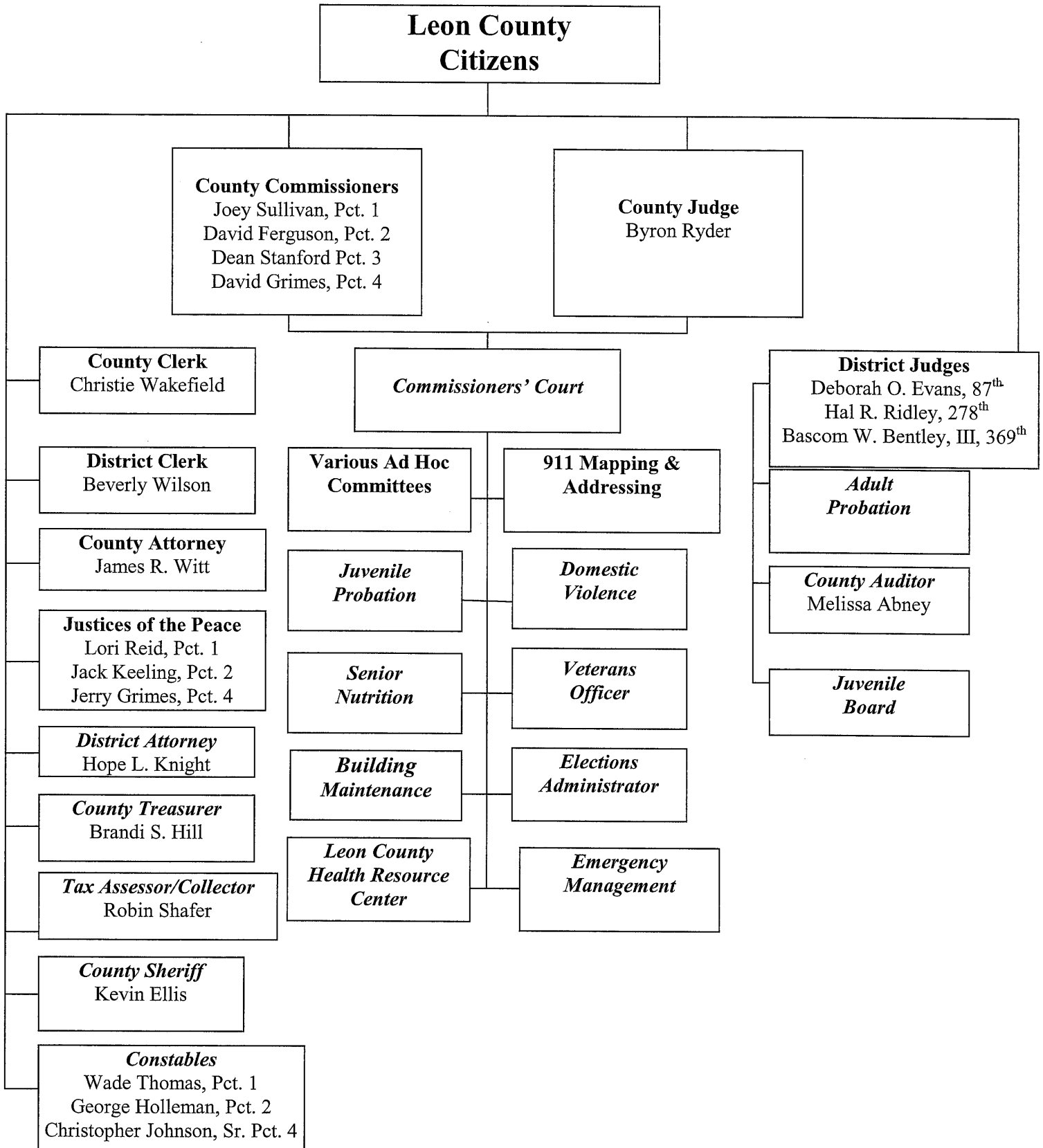
** Designated appointed official as of August 2016.

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LEON COUNTY, TEXAS

ORGANIZATIONAL CHART

For the Year Ended September 30, 2015



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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Members of the Commissioners' Court of
Leon County, Texas:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Leon County, Texas (the "County"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2015, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

In 2015, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements.

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

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

BELT HARRIS PECHACEK, LLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
March 6, 2017

***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

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LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

is improving or deteriorating. Other non-financial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

The Statement of Activities presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

In the Statement of Net Position and the Statement of Activities, the County has only one type of activity:

1. Governmental Activities – All of the County's basic services are reported here including general government, judicial, legal, public safety, public welfare, and public transportation. Property taxes, sales taxes, and other fees finance most of these activities.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The two categories of County funds are governmental and fiduciary.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 31 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general and road and bridge funds, which are considered to be major funds. Although not technically a major fund, management has elected to also present the capital expenditures fund as major due to its significance.

The County adopts an annual appropriated budget for its general, road and bridge, and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, and select special revenue funds to demonstrate compliance with these budgets.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County maintains two fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position.

Notes to Financial Statements

The 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 are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general and road and bridge funds, as well as a schedule of changes in net pension liability and related ratios and schedule of contributions for the Texas County and District Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$30,055,414 as of September 30, 2015. This compares with \$29,275,770 from the prior fiscal year. A portion of the County's net position, 43 percent, reflects its investments in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	<u>2015</u>	<u>2014</u>
Current and other assets	\$ 17,611,909	\$ 16,925,221
Capital assets, net	13,253,105	13,033,671
Total Assets	<u>30,865,014</u>	<u>29,958,892</u>
Deferred outflows - pensions	385,131	233,595
Total Deferred Outflows of Resources	<u>385,131</u>	<u>233,595</u>
Long-term liabilities	559,780	281,671
Other liabilities	602,085	635,046
Total Liabilities	<u>1,161,865</u>	<u>916,717</u>
Deferred inflows - pensions	32,866	-
Total Deferred Inflows of Resources	<u>32,866</u>	<u>-</u>
Net Position:		
Net investment in capital assets	13,047,196	13,033,671
Restricted	3,165,354	3,022,435
Unrestricted	13,842,864	13,219,664
Total Net Position	<u>\$ 30,055,414</u>	<u>\$ 29,275,770</u>

A portion of the County's net position, \$3,165,354 or 11 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$13,842,864 or 46 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$779,644 during the current fiscal year. This was primarily a result of an increase in operating grants and contributions and property tax revenue.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

Statement of Activities

The following table provides a summary of the County's changes in net position:

	<u>2015</u>	<u>2014</u>
Revenues		
Program revenues:		
Charges for services	\$ 1,181,673	\$ 1,256,650
Operating grants and contributions	1,451,191	395,155
General revenues:		
Property taxes	7,910,876	7,341,391
Sales taxes	2,180,065	2,184,624
Investment income	67,247	129,741
Other revenue	881,642	996,055
Total Revenues	<u>13,672,694</u>	<u>12,303,616</u>
Expenses		
General government	4,721,141	4,329,670
Judicial	887,469	946,499
Legal	192,790	193,987
Public safety	2,237,894	2,181,893
Public welfare	733,051	710,878
Public transportation	4,115,365	3,816,939
Interest on long-term debt	5,340	-
Total Expenses	<u>12,893,050</u>	<u>12,179,866</u>
Change in Net Position	779,644	123,750
Beginning net position	<u>29,275,770</u>	<u>29,152,020</u>
Ending Net Position	<u>\$ 30,055,414</u>	<u>\$ 29,275,770</u>

For the year ended September 30, 2015, revenues from governmental activities totaled \$13,672,694, compared with \$12,303,616 in the prior year. This \$1,369,078 increase is primarily the result of an increase in operating grants and contributions related to the Transportation Infrastructure Fund grant and the Disaster Grant. In addition, there was an increase in property tax revenue due to an increase in property tax values.

Governmental expenses increased by \$713,184. This increase is primarily due to increases in general government, public safety, and public transportation. This increase in expenses can be attributed to increases in personnel and road repair and construction during the year.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

The County's governmental funds reflect a combined fund balance of \$12,770,564, an increase of \$388,836 from the prior year. Of this, \$83,843 is nonspendable, \$1,671,815 is restricted for road and bridges, \$170,025 for law enforcement, and \$1,323,514 for other purposes. The amount of unassigned fund balance is \$9,521,367.

The increase in the general fund fund balance of \$231,980 contributed to the overall increase of \$388,836 in the combined governmental fund balance. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance and total fund balance represent 148 percent and 149 percent, respectively, of total general fund expenditures.

The road and bridge fund experienced an increase in fund balance of \$15,412, due primarily to higher transfers in from the general fund. The capital expenditures fund had a decrease in fund balance of \$20,115 due to the financing of ongoing capital projects during the year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were under final budgeted revenues by \$87,700 during the year. This net negative variance is attributable to lower than expected property tax revenues. General fund disbursements were under the final budget by \$1,311,249. Total transfers also had a positive variance of \$805,739, with an ending total net positive variance for the general fund of \$2,029,288.

CAPITAL ASSETS

At the end of the year, the County's governmental activities invested \$13,253,105 in a variety of capital assets (net of accumulated depreciation). This represents an increase of \$219,434.

Major capital asset events during the year included the following:

- Construction in progress of \$408,650
- Five patrol vehicles totaling \$153,967
- Road and bridge equipment for a total of \$1,184,564

More detailed information about the County's capital assets is presented in note III.C. to the financial statements.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2015

LONG-TERM DEBT

At the end of the year, the County reported total obligations under capital leases of \$205,909. The County obtained \$313,050 in capital lease financing during fiscal year 2015. In addition, the County reported other long-term liabilities of \$353,871 related to compensated absences.

More detailed information on the County's long-term liabilities can be found in note III.D. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County is beginning to experience a decrease in oil and gas evaluations, with some small increase in ad valorem revenue due only to re-evaluations in properties. This will become more apparent in fiscal year 2016. Because of elected/appointed officials' cost cutting measures, the County has continued to provide services to the residents of Leon County at a superior level. The budgets for fiscal year 2016 and fiscal year 2017 will allow the County to maintain services, improve employee compensation, and invest in capital projects while maintaining the same tax rate of \$0.417777.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances. Questions concerning this report or requests for additional financial information should be directed to Melissa Abney, County Auditor, Leon County, P.O. Box 898, Centerville, Texas 75833.

BASIC FINANCIAL STATEMENTS

LEON COUNTY, TEXAS

STATEMENT OF NET POSITION

September 30, 2015

	<u>Primary Government Governmental Activities</u>
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 4,460,667
Investments	7,645,865
Receivables, net	1,374,842
Due from others	879,477
Prepays	83,843
	<u>14,444,694</u>
Noncurrent assets:	
Net pension asset	3,167,215
Non-depreciable capital assets	2,864,747
Net depreciable capital assets	10,388,358
	<u>16,420,320</u>
	<u>Total Assets</u> 30,865,014
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pensions	385,131
	<u>Total Deferred Outflows of Resources</u> 385,131
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	526,745
Accrued interest payable	5,340
Unearned revenue	70,000
	<u>602,085</u>
Noncurrent liabilities:	
Long-term liabilities due within one year	420,066
Long-term liabilities due in more than one year	139,714
	<u>559,780</u>
	<u>Total Liabilities</u> 1,161,865
<u>Deferred Inflows of Resources</u>	
Deferred inflows - pension	32,866
	<u>Total Deferred Inflows of Resources</u> 32,866
<u>Net Position</u>	
Net investment in capital assets	13,047,196
Restricted for:	
Road and bridges	1,671,815
Law enforcement	170,025
Other purposes	1,323,514
Unrestricted	13,842,864
	<u>Total Net Position</u> \$ 30,055,414

See Notes to Financial Statements.

LEON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2015

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary Government:				
Governmental Activities:				
General government	\$ 4,721,141	\$ 11,458	\$ 497,341	\$ (4,212,342)
Judicial	887,469	1,170,215	74,373	357,119
Legal	192,790	-	-	(192,790)
Public safety	2,237,894	-	-	(2,237,894)
Public welfare	733,051	-	-	(733,051)
Public transportation	4,115,365	-	879,477	(3,235,888)
Interest and fiscal charges	5,340	-	-	(5,340)
Total Governmental Activities	12,893,050	1,181,673	1,451,191	(10,260,186)
Total Primary Government	\$ 12,893,050	\$ 1,181,673	\$ 1,451,191	(10,260,186)
General Revenues:				
				7,910,876
				2,180,065
				67,247
				881,642
			Total General Revenues	11,039,830
			Change in Net Position	779,644
			Beginning net position	29,275,770
			Ending Net Position	\$ 30,055,414

See Notes to Financial Statements.

LEON COUNTY, TEXAS

BALANCE SHEET GOVERNMENTAL FUNDS

September 30, 2015

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Expenditures</u>	<u>Nonmajor Governmental Funds</u>
<u>Assets</u>				
Cash and equity in pooled cash	\$ 1,665,893	\$ 120	\$ -	\$ 1,116,513
Cash and cash equivalents	1,250,000	-	-	428,141
Investments	6,325,865	1,320,000	-	-
Receivables, net	1,012,463	314,954	-	9,593
Due from other funds	342,000	-	-	-
Due from other governments	-	879,477	-	-
Prepays	65,759	10,795	-	7,289
Total Assets	<u>\$ 10,661,980</u>	<u>\$ 2,525,346</u>	<u>\$ -</u>	<u>\$ 1,561,536</u>
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 39,876	\$ 204,865	\$ 20,115	\$ 65,462
Due to other funds	-	342,000	-	-
Due to others	-	-	-	5,346
Other liabilities	164,541	26,540	-	-
Unearned revenue	70,000	-	-	-
Total Liabilities	<u>274,417</u>	<u>573,405</u>	<u>20,115</u>	<u>70,808</u>
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	<u>770,222</u>	<u>269,331</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>				
Nonspendable				
Prepays	65,759	10,795	-	7,289
Restricted for:				
Road and bridge	-	1,671,815	-	-
Law enforcement	-	-	-	170,025
Other purposes	-	-	-	1,323,514
Unassigned	9,551,582	-	(20,115)	(10,100)
Total Fund Balances	<u>9,617,341</u>	<u>1,682,610</u>	<u>(20,115)</u>	<u>1,490,728</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,661,980</u>	<u>\$ 2,525,346</u>	<u>\$ -</u>	<u>\$ 1,561,536</u>

**Total
Governmental
Funds**

\$ 2,782,526
1,678,141
7,645,865
1,337,010
342,000
879,477
83,843
\$ 14,748,862

\$ 330,318
342,000
5,346
191,081
70,000
938,745

1,039,553

83,843
1,671,815
170,025
1,323,514
9,521,367
12,770,564
\$ 14,748,862

LEON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
September 30, 2015

Fund balances - total governmental funds		\$ 12,770,564
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Nondepreciable capital assets		2,864,747
Depreciable capital assets, net		10,388,358
Long-term assets and deferred outflows and deferred inflows related to pensions are not reported in the governmental funds.		
Net pension asset		3,167,215
Deferred outflows related to pensions		385,131
Deferred inflows related to pension		(32,866)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		
Deferred revenue - delinquent property taxes		1,039,553
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable		(5,340)
Long-term liabilities due within one year		(420,066)
Long-term liabilities due in more than one year		(139,714)
Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.		
		37,832
	Net Position of Governmental Activities	<u>\$ 30,055,414</u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2015

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Expenditures</u>	<u>Nonmajor Governmental Funds</u>
Revenues				
Property taxes	\$ 5,835,914	\$ 1,998,679	\$ -	\$ -
Sales taxes	1,594,355	585,710	-	-
Intergovernmental revenue	180,836	879,477	-	390,878
Charges for services	-	-	-	178,496
Fines and forfeitures	1,002,663	-	-	11,669
Investment income	55,724	8,809	-	2,714
Other revenue	74,533	285,372	9,035	492,702
Total Revenues	<u>8,744,025</u>	<u>3,758,047</u>	<u>9,035</u>	<u>1,076,459</u>
Expenditures				
Current:				
General government	2,353,970	-	-	972,355
Judicial	583,423	-	-	334,007
Legal	196,524	-	-	-
Public safety	2,437,035	-	-	53,123
Public welfare	713,602	-	-	-
Public transportation	-	4,288,632	-	-
Debt Service:				
Principal	-	107,141	-	-
Capital outlay	159,245	832,762	488,020	11,941
Total Expenditures	<u>6,443,799</u>	<u>5,228,535</u>	<u>488,020</u>	<u>1,371,426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,300,226</u>	<u>(1,470,488)</u>	<u>(478,985)</u>	<u>(294,967)</u>
Other Financing Sources (Uses)				
Capital leases	-	313,050	-	-
Transfers in	46,774	1,152,850	458,870	561,906
Transfers (out)	(2,115,020)	-	-	(105,380)
Sale of capital assets	-	20,000	-	-
Total Other Financing Sources (Uses)	<u>(2,068,246)</u>	<u>1,485,900</u>	<u>458,870</u>	<u>456,526</u>
Net Change in Fund Balances	231,980	15,412	(20,115)	161,559
Beginning fund balances	9,385,361	1,667,198	-	1,329,169
Ending Fund Balances	<u>\$ 9,617,341</u>	<u>\$ 1,682,610</u>	<u>\$ (20,115)</u>	<u>\$ 1,490,728</u>

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 7,834,593
2,180,065
1,451,191
178,496
1,014,332
67,247
861,642
13,587,566

3,326,325
917,430
196,524
2,490,158
713,602
4,288,632

107,141
1,491,968
13,531,780

55,786

313,050
2,220,400
(2,220,400)
20,000
333,050

388,836
12,381,728

\$ 12,770,564

LEON COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2015

Net changes in fund balances - total governmental funds \$ 388,836

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,767,221
Depreciation expense	(1,202,093)
Net effect of capital disposals	(345,694)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred revenue	76,283
Fines and fees receivable	(11,155)

Net pension asset and deferred outflows and deferred inflows related to pensions are not reported in the governmental funds.

Net pension asset	271,025
Deferred outflows related to pensions	151,536
Deferred inflows related to pensions	(32,866)

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when it is first issued; whereas, these amounts are deferred and amortized in the Statement of Activities.

Principal payments	107,141
Capital leases	(313,050)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This adjustment reflects the net change on the accrual basis of accounting for accrued interest payable and compensated absences.

Accrued interest payable	(5,340)
Compensated absences	(72,200)

Change in Net Position of Governmental Activities \$ 779,644

See Notes to Financial Statements.

LEON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
September 30, 2015

	<u>Total Agency Funds</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 2,217,490
Total Assets	<u>\$ 2,217,490</u>
<u>Liabilities</u>	
Due to others	\$ 2,217,490
Total Liabilities	<u>\$ 2,217,490</u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Leon County, Texas (the “County”) is an independent governmental entity created in 1846 by an act of the Texas Legislature. The County is governed by Commissioners’ Court, which is composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County’s financial statements include the accounts of all County operations. The County provides a vast array of services including general government, judicial, legal, public safety, public welfare, and public transportation.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with the prescribed criteria considered in determining that the County’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

Blended Component Unit

Leon County Juvenile Probation Department

The Leon County Juvenile Probation Department is a legally separate entity from the County but is so closely related to the County that it is, in essence, an extension of the County. This entity is considered a blended component unit for reporting purposes. The financial data of this unit is combined with that of the County since the unit is, in substance, part of the County’s operations. The financial statements of the unit are separately audited as of their fiscal year end (August 31) to meet the reporting requirements of their major funding source (the State of Texas). Audited financial statements for the blended component unit can be obtained by contacting the Leon County Auditor, P.O. Box 898, Centerville, Texas 75833.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The County has no business-type activities.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial transactions not accounted for and reported in another fund. The principal sources of revenues include local property taxes, fees, fines and forfeitures, and charges for services. Disbursements include general government, administration of justice, public safety, health and human services, community enrichment, and tax administration. The general fund is always considered a major fund for reporting purposes.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue fund is considered a major fund for reporting purposes:

Road & bridge fund – This fund is used to account for receipts of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities. All precinct operations, as well as permanent road monies, are accounted for in this fund.

The *capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. While the capital expenditures fund did not technically meet the criteria to be presented as a major fund, the County has elected to present as major due to its significance.

Additionally, the County reports the following fund types:

Fiduciary funds are used to account for and report resources held for the benefit of parties outside the County. The County maintains one type of fiduciary fund, agency

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

funds. The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund 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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The 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. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The County maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and equity in pooled cash."

2. Investments

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the County reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool and TexStar, are reported using the pools' share price.

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the County is authorized to invest in the following:

Fully collateralized certificates of deposit and money market accounts

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column 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. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Building improvements	15-30 years
Infrastructure	40 years
Equipment and machinery	4-10 years

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category. A deferred charge has been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year. This amount is deferred and recognized as an increase to the net pension asset during the measurement period in which the contributions were made. Another deferred charge has been recognized for the difference between the projected and actual investment earnings on the pension plan assets. This amount is deferred and amortized over a period of five years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has one item that qualifies for reporting in this category in the government-wide Statement of Net Position. Deferred charges are recognized as a result of differences between the actuarial expectations and the actual economic experience related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

6. Compensated Employee Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and compensatory time. Amounts accumulated may be paid to employees upon termination of employment or during employment in accordance with the County's personnel policy. The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general and road and bridge funds.

Assets acquired under the terms of a capital lease are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the applicable fund. Lease payments representing both principal and interest are recorded as expenditures in the general and road and bridge funds upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

8. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners' Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

11. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

12. Pensions

For the purposes of measuring the net pension liability/asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (income), information about the fiduciary net position of the Texas County District Retirement System (TCDRS) and additions to/deductions from TCERS's fiduciary net position have been

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

General property taxes are recorded as receipts when levied for the current year and due, payable, and collected in the current year.

The property tax calendar dates are:

Levy date – October 1
Due date – October 1
Collection dates – October 1 through January 31
Lien date – January 1 (following year)

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor's agency fund. Tax collections deposited for the County are distributed on a periodic basis to the general and road and bridge funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own discretion, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The original budget is adopted by the Commissioners' Court prior to the beginning of the period. The legal level of control is the department level. Management may not amend the budget without the approval of Commissioners' Court.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

The final amended budget is used in this report. Budgets are adopted for the general fund, road and bridge fund and select special revenue funds. All funds that adopted a budget did so in accordance with generally accepted accounting principles. Several supplemental budget appropriations were made for the period ended September 30, 2015.

A. Deficit Fund Equity

The special revenue funds below had deficit fund balances at September 30, 2015, as indicated.

Juvenile Probation	\$	42
District attorney	\$	1,616
911 Rural Addressing	\$	280
County Attorney	\$	1,045
Election Administration	\$	359
Clinic	\$	1,529
Juvenile Probation Grant A	\$	780

The capital projects fund below had a deficit fund balance at September 30, 2015, as indicated.

Capital expenditures	\$	20,115
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B. Expenditures in Excess of Appropriations

For the year ended, expenditures exceeded appropriations at the legal level of control as follows:

General Fund:		
Social services	\$	462
Capital outlay		8,929
Road and bridge:		
Precinct No. 2	\$	36,939
Precinct No. 3		160,010
Principal		107,141
Capital outlay		213,915
Non Major:		
Juvenile Probation Grant A		
Transfers (out)	\$	1,309

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2015, the County had the following investments:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 7,645,865	0.33

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County’s investment policy requires funds on deposit at the depository bank to be collateralized. As of September 30, 2015, bank balances were sufficiently covered by FDIC and market values of pledged securities.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds. Below is the detail of receivables for the general fund, the road and bridge fund, and the nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectible accounts.

	General	Road and Bridge	Nonmajor Governmental Funds	Total Funds
Property taxes	\$ 855,802	\$ 299,257	\$ -	\$ 1,155,059
Sales taxes	225,786	-	-	225,786
Other	16,455	45,623	9,593	71,671
Less allowance	(85,580)	(29,926)	-	(115,506)
Total Receivables	\$ 1,012,463	\$ 314,954	\$ 9,593	\$ 1,337,010

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

C. Capital Assets

A summary of changes in capital assets for the year end is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 526,988	\$ -	\$ -	\$ 526,988
Construction in process	1,929,109	408,650	-	2,337,759
Total Capital Assets Not Being Depreciated	2,456,097	408,650	-	2,864,747
Other capital assets:				
Buildings and improvements	8,642,197	-	-	8,642,197
Infrastructure	1,366,631	-	-	1,366,631
Equipment and machinery	8,187,335	1,358,571	(766,670)	8,779,236
Total Other Capital Assets	18,196,163	1,358,571	(766,670)	18,788,064
Less accumulated depreciation for:				
Buildings and improvements	(2,073,162)	(307,829)	-	(2,380,991)
Infrastructure	(204,996)	(34,166)	-	(239,162)
Equipment and machinery	(5,340,431)	(860,098)	420,976	(5,779,553)
Total Accumulated Depreciation	(7,618,589)	(1,202,093)	420,976	(8,399,706)
Total Capital Assets Being Depreciated, Net	10,577,574	156,478	(345,694)	10,388,358
Governmental Activities Capital Assets, Net	\$ 13,033,671	\$ 565,128	\$ (345,694)	\$ 13,253,105
			Less associated debt	(205,909)
			Net Investment in Capital Assets	\$ 13,047,196

Depreciation was charged to governmental functions as follows:

General government	\$ 348,676
Legal	2,690
Public safety	490
Public welfare	42,845
Public transportation	807,392
Total Governmental Activities Depreciation Expense	\$ 1,202,093

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

D. Long-Term Liabilities

The following is a summary of changes in the County's total governmental long-term liabilities for the year ended September 30, 2015. In general, the County uses the general and road and bridge funds to liquidate governmental long-term liabilities.

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Capital leases:					
Obligations under capital leases	\$ -	\$ 313,050	\$ (107,141)	\$ 205,909 *	\$ 101,582
Other:					
Compensated absences	281,671	119,973	(47,773)	353,871	318,484
Total Governmental Activities	<u>\$ 281,671</u>	<u>\$ 433,023</u>	<u>\$ (154,914)</u>	<u>\$ 559,780</u>	<u>\$ 420,066</u>
				<u>\$ 139,714</u>	
				<u>\$ 205,909</u>	

Long-term debt obligations of the County as of September 30, 2015 are as follows:

	<u>Interest Rate Percentage</u>	<u>Original Amount</u>	<u>Balance</u>
Capital Leases			
Caterpillar Financial Services	2.7%	\$ 108,150	\$ 71,136
Caterpillar Financial Services	2.7%	\$ 110,650	72,780
Caterpillar Financial Services	2.7%	\$ 94,250	61,993
		Total	<u>\$ 205,909</u>

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Future minimum payments, including interest, to retire capital leases are as follows:

Year Ending Sept. 30	Capital Leases	
	Principal	Interest
2016	\$ 101,582	\$ 5,560
2017	104,324	2,817
2018	3	-
Totals	\$ 205,909	\$ 8,377

Machinery and equipment acquired under current capital lease obligations totaled \$758,500.

E. Interfund Transfers

Transfers between the primary governmental funds during the 2015 year were as follows:

Transfers out	Transfers in	Amounts
Major funds:		
General fund	Road and bridge funds	\$ 1,152,850
General fund	Capital expenditures	458,870
General fund	Nonmajor governmental funds	503,300
Nonmajor governmental funds:		
Nonmajor governmental funds	General fund	46,774
Nonmajor governmental funds	Nonmajor governmental funds	58,606
	Total	\$ 2,220,400

Amounts transferred between funds relate to amounts collected by general, road and bridge, and special revenue funds for various governmental disbursements.

The composition of interfund balances as of September 30, 2015 is as follows:

Due to	Due from	Amounts
Major funds:		
General fund	Road and bridge funds	\$ 342,000
	Total	\$ 342,000

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

F. Restatement of Net Position

The County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. As a result, the County has restated beginning net position to account for a net pension asset as of the measurement date, December 31, 2013. In addition, the County has restated beginning net position to record a deferred outflow for contributions made to the pension plan between the initial measurement date and the end of the prior fiscal year, September 30, 2014. The beginning net position was restated as follows:

	Governmental Activities
Beginning net position - as reported	\$ 26,145,985
Restatement - Net pension asset	2,896,190
Restatement - Deferred outflows	233,595
Beginning Net Position - Restated	\$ 29,275,770

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 279 other entities in the Texas Association of Counties Workers' Compensation Self-Insurance Fund (the "Pool"). This Pool was created by the Texas Association of Counties in 1974 to insure the County for workers' compensation related claims. This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to the Pool in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

C. Pension Plan

Texas County and District Retirement System

Plan Description

The Texas County and District Retirement System (TCDRS) is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 677 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Board of Directors of each employer, within the options available in the TCDRS Act. Because of that, the County has the flexibility and local control to select benefits and pay for those benefits based on its needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available comprehensive annual financial report that can be obtained at www.tcdrs.org.

All eligible employees (except temporary staff) of the County must be enrolled in the plan.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. The benefits provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest, and County-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court 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 Act.

The Commissioner's Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2015. The Commissioners' Court may change the employee contribution rate and the County contribution rate within the options available in the TCDRS Act.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Employees Covered by Benefit Terms

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	66
Inactive employees entitled to but not yet receiving benefits	93
Active employees	142
Total	301

Contributions

A combination of three elements funds each employer’s plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer’s governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers “prefund” benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- (a) paying an elected contribution rate higher than the required rate and
- (b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 2.46 percent and 1.99 percent in calendar years 2014 and 2015, respectively. The County’s contributions to TCDRS for the fiscal year ended September 30, 2015 were \$309,787 and were more than the required contributions.

Net Pension Liability/Asset

The County’s Net Pension Asset (NPA) was measured as of December 31, 2014 and the Total Pension Liability (TPL) used to calculate the NPA was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2014 were based on the results of an actuarial experience study for the period January 1, 2009 through October 31, 2012, except where required to be different by GASB 68.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

Key assumptions used in the December 31, 2014 actuarial valuation are as follows:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	Same as funding valuation: See Appendix B
Salary Increases	None
Investment Rate of Return	8.10%
Cost of Living Adjustments	Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The long-term expected rate of return of TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLP)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

Discount Rate

The discount rate used to measure the TPL was 8.1 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPA

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability/(Asset)
	(A)	(B)	(A-B)
Changes for the year:			
Service cost	\$ 442,901	\$ -	\$ 442,901
Interest	839,500	-	839,500
Change of benefit terms	-	-	-
Difference between expected and actual experience	(43,822)	-	(43,822)
Changes of assumptions	-	-	-
Contributions - employer	-	312,643	(312,643)
Contributions - employee	-	312,643	(312,643)
Net investment income	-	899,902	(899,902)
Benefit payments, including refunds of employee contributions	(539,348)	(539,348)	-
Administrative expense	-	(10,628)	10,628
Other changes	-	(4,956)	4,956
Net changes	699,231	970,256	(271,025)
Balance at December 31, 2013	10,411,481	13,307,671	(2,896,190)
Balance at December 31, 2014	<u>11,110,712</u>	<u>14,277,927</u>	<u>(3,167,215)</u>

Sensitivity of the NPA to Changes in the Discount Rate

The following presents the NPA of the County, calculated using the discount rate of 8.1 percent, as well as what the County's NPA would be if it were calculated using a discount rate that is one percentage point lower (7.1%) or one percentage point higher (9.1%) than the current rate:

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
County's Net Pension (Asset)	<u>\$ (1,904,248)</u>	<u>\$ (3,167,215)</u>	<u>\$ (4,220,700)</u>

Pension Plan Fiduciary Net Position

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

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the fiscal year ended September 30, 2015, the County recognized pension income of \$78,669.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2015

At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ -	\$ 32,866
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	153,153	-
Contributions subsequent to the measurement date	231,978	-
Total	<u>\$ 385,131</u>	<u>\$ 32,866</u>

\$231,978 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as an increase of the NPA for the fiscal year ending September 30, 2015. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended September 30:</u>	<u>Pension Expense Amount</u>
2016	\$ 27,333
2017	27,333
2018	27,333
2019	38,288
Total	<u>\$ 120,287</u>

TCDRS – Optional Group Term Life

Plan Description

The County participates in a cost-sharing multiple-employer defined-benefit group term life insurance plan operated by the TCDRS. This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a post employment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and Required Supplementary Information for the GTLF. This report may be obtained by writing to the Texas County and District Retirement System, P.O. Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782. TCDRS's CAFR is also available at www.tcdrs.org.

Funding Policy

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. The County's contributions to the GTLF for the years ended September 30, 2015, 2014, and 2013 were \$32,439, \$29,799, and \$29,811, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)
GENERAL FUND

For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 6,268,892	\$ 6,268,892	\$ 5,835,914	\$ (432,978)
Sales taxes	1,236,500	1,236,500	1,594,355	357,855
Intergovernmental revenue	137,052	139,176	180,836	41,660
Fines and forfeitures	940,244	940,244	1,002,663	62,419
Investment income	143,333	143,333	55,724	(87,609)
Other revenue	103,580	103,580	74,533	(29,047)
Total Revenues	8,829,601	8,831,725	8,744,025	(87,700)
Expenditures				
General Government:				
Commissioners' court	285,959	286,702	254,039	32,663
County clerk	293,751	293,863	259,570	34,293
County court	167,487	172,434	160,015	12,419
District clerk	170,419	170,419	164,968	5,451
County auditor	204,100	204,100	203,268	832
County treasurer	139,353	140,749	133,313	7,436
County tax assessor	338,013	338,093	309,868	28,225
Nondepartmental	877,515	894,890	527,129	367,761
County courthouse complex	313,773	369,300	341,800	27,500
	2,790,370	2,870,550	2,353,970	516,580
Judicial:				
Adult probation services	3,650	3,742	3,742	-
District court	290,045	294,199	235,562	58,637
Justices of the peace	353,773	353,842	344,119	9,723
	647,468	651,783	583,423	68,360
Legal:				
County attorney	199,687	199,797	196,524	3,273
	199,687	199,797	196,524	3,273
Public Safety:				
Justice center	2,529,305	2,642,942	2,284,147	358,795
Constables	45,909	45,909	43,243	2,666
License and weights	50,628	51,380	50,973	407
Texas ranger	5,500	5,500	5,241	259
Highway patrol	53,960	53,960	53,431	529
	2,685,302	2,799,691	2,437,035	362,656

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)
GENERAL FUND

For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Expenditures (continued)</u>				
Public Welfare:				
Social services	\$ 22,083	\$ 22,083	\$ 22,545	\$ (462) *
Janitorial services	218,816	218,816	180,875	37,941
Waste disposal site	296,810	314,260	253,409	60,851
Keep Texas beautiful	700	1,700	952	748
Extension service	183,895	183,895	115,366	68,529
Domestic violence advocacy	46,657	46,657	45,512	1,145
Health and welfare	295,500	295,500	94,943	200,557
	<u>1,064,461</u>	<u>1,082,911</u>	<u>713,602</u>	<u>369,309</u>
Capital Outlay	<u>135,000</u>	<u>150,316</u>	<u>159,245</u>	<u>(8,929) *</u>
Total Expenditures	<u>7,522,288</u>	<u>7,755,048</u>	<u>6,443,799</u>	<u>1,311,249</u>
Excess of				
Revenues Over Expenditures	<u>1,307,313</u>	<u>1,076,677</u>	<u>2,300,226</u>	<u>1,223,549</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	11,047	57,381	46,774	(10,607)
Transfers (out)	(2,833,313)	(2,931,366)	(2,115,020)	816,346
Total Other Financing (Uses)	<u>(2,822,266)</u>	<u>(2,873,985)</u>	<u>(2,068,246)</u>	<u>805,739</u>
Net Change in Fund Balance	<u>\$ (1,514,953)</u>	<u>\$ (1,797,308)</u>	<u>231,980</u>	<u>\$ 2,029,288</u>
Beginning fund balance			<u>9,385,361</u>	
Ending Fund Balance			<u>\$ 9,617,341</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
- * 2. Expenditures exceeded appropriations at the legal level of control.

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 1,913,574	\$ 1,913,574	\$ 1,998,679	\$ 85,105
Sales taxes	528,613	528,613	585,710	57,097
Intergovernmental	-	-	879,477	879,477
Investment income	35,225	35,225	8,809	(26,416)
Other revenue	295,991	295,991	285,372	(10,619)
Total Revenues	<u>2,773,403</u>	<u>2,773,403</u>	<u>3,758,047</u>	<u>984,644</u>
Expenditures				
Public Transportation:				
Precinct No. 1	2,037,150	1,847,665	1,156,255	691,410
Precinct No. 2	1,019,343	1,104,846	1,141,785	(36,939) *
Precinct No. 3	805,659	941,416	1,101,426	(160,010) *
Precinct No. 4	921,837	958,178	779,302	178,876
Forestry control	144,034	144,973	109,864	35,109
Debt Service:				
Principal	-	-	107,141	(107,141) *
Capital Outlay	-	618,847	832,762	(213,915) *
Total Expenditures	<u>4,928,023</u>	<u>5,615,925</u>	<u>5,228,535</u>	<u>387,390</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(2,154,620)</u>	<u>(2,842,522)</u>	<u>(1,470,488)</u>	<u>1,372,034</u>
Other Financing Sources (Uses)				
Capital leases	-	-	313,050	313,050
Transfers in	1,000,000	1,152,850	1,152,850	-
Sale of capital assets	-	20,000	20,000	-
Total Other Financing Sources	<u>1,000,000</u>	<u>1,172,850</u>	<u>1,485,900</u>	<u>313,050</u>
Net Change in Fund Balance	<u>\$ (1,154,620)</u>	<u>\$ (1,669,672)</u>	15,412	<u>\$ 1,685,084</u>
Beginning fund balance			<u>1,667,198</u>	
Ending Fund Balance			<u>\$ 1,682,610</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* 2. Expenditures exceeded appropriations at the legal level of control.

LEON COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

For the Year Ended September 30, 2015

	Measurement Year*
	2014
Total Pension Liability	
Service cost	\$ 442,901
Interest (on the Total Pension Liability)	839,500
Changes of benefit terms	-
Difference between expected and actual experience	(43,822)
Change of assumptions	-
Benefit payments, including refunds of employee contributions	(539,348)
Net Change in Total Pension Liability	699,231
Beginning total pension liability	10,411,481
Ending Total Pension Liability	\$ 11,110,712
Plan Fiduciary Net Position	
Contributions - employer	\$ 312,643
Contributions - employee	312,643
Net investment income	899,902
Benefit payments, including refunds of employee contributions	(539,348)
Administrative expense	(10,628)
Other	(4,956)
Net Change in Plan Fiduciary Net Position	970,256
Beginning plan fiduciary net position	13,307,671
Ending Plan Fiduciary Net Position	\$ 14,277,927
Net Pension Asset	\$ (3,167,215)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	128.51%
Covered Employee Payroll	\$ 4,466,334
Net Pension (Asset) as a Percentage of Covered Employee Payroll	(70.91)%

*Only one year of information is currently available. The County will build this schedule over the next nine-year period.

LEON COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended September 30, 2015

	Fiscal Year*	
	2014	2015
Actuarially determined contribution	\$ 112,178	\$ 93,287
Contributions in relation to the actuarially determined contribution	308,825	309,787
Contribution (excess)	\$ (196,647)	\$ (216,500)
Covered employee payroll	\$ 4,411,792	\$ 4,425,534
Contributions as a percentage of covered employee payroll	7.00%	7.00%

*Only two years of information is currently available. The County will build this schedule over the next eight-year period.

Notes to Required Supplementary Information:

There were no benefit changes during the year.

***COMBINING STATEMENTS
AND SCHEDULES***

LEON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2015

SPECIAL REVENUE FUNDS

The emergency operations fund accounts for revenues and expenditures generated during a declared emergency.

The Sheriff's office fund accounts for revenues received by the Sheriff's office for participation in the seizure of property during criminal investigations. Funds are restricted for law enforcement purposes.

The law library fund accounts for the operation of a law library for use by members of the Texas Bar Association. Financing is provided from fees assessed in each civil case filed in County and District courts.

The juvenile probation fund accounts for grant funds received for juvenile probation.

The courthouse security fund accounts for funds received to be used for security of the courthouse.

The JP technology fund accounts for technology fees collected as a cost of court from defendants convicted of misdemeanor offenses. The funds may be used only to finance the purchase of technological enhancements for a justice court and are administered by the Commissioners' Court.

The juvenile probation restitution fund accounts for restitution received for juveniles.

The hotel/motel tax fund accounts for revenues generated from a hotel occupancy tax and expenditures for improvements that serve the purpose of attracting visitors.

The County clerk records management fund accounts for revenues received from a special records management and preservation fee designated for records management and preservation services performed by the County clerk.

The District clerk records management fund accounts for revenues received from a special records management and preservation fee designated for records management and preservation services performed by the District clerk.

The District attorney fund accounts for revenues received from the State of Texas and fees collected in connection with processing checks issued or passed in violation of the Texas Penal Code. Fees deposited in this fund are used to defray expenses of the District attorney's office.

The 911 rural addressing fund accounts for funds received and expenses for 911 addressing and homeland security.

The County attorney fund accounts for fees collected in connection with processing checks issued or passed in violation of the Texas Penal Code. Fees deposited in this fund are used to defray expenses of the County attorney's office.

The juvenile probation Title IV-E fund accounts for grant funds received for juvenile probation.

LEON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2015

SPECIAL REVENUE FUNDS (continued)

The Hilltop Lakes security payroll fund accounts for payroll expenses for deputies at Hilltop Lakes.

The AAA senior services fund accounts for revenues and expenses for meals and senior services.

The grant fund accounts for various grant revenues received by the County.

The election administration fund accounts for County funds related to election activities.

The clinic fund accounts for County funds for the clinic.

The County veterans services fund accounts for County funds for benefits of veterans within the County.

The County and District clerk technology fund accounts for County funds for both clerks.

The expo center fund is used to promote community events.

The Texas Agri Life fund accounts for grant revenue used to promote agriculture within the County.

The Chapter 19 Election fund accounts for grant revenues received for election expenses.

The Juvenile Probation Grant A fund accounts for grant revenues received for grant A expenditures.

The Juvenile Probation Grant C fund accounts for grant revenues received for grant C expenditures.

The Juvenile Probation Grant N fund accounts for grant revenues received for grant N expenditures.

The emergency management fund accounts for grant revenue.

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
September 30, 2015

Special Revenue Funds				
	Emergency Operations	Sheriff's Office	Law Library	Juvenile Probation
<u>Assets</u>				
Cash and equity in pooled cash	\$ 2,000	\$ -	\$ 20,053	\$ -
Cash and cash equivalents	-	-	-	-
Receivables	-	-	-	-
Prepays	-	-	-	-
Total Assets	\$ 2,000	\$ -	\$ 20,053	\$ -
<u>Liabilities</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ 42
Due to others	-	-	-	-
Total Liabilities	-	-	-	42
<u>Fund Balances</u>				
Nonspendable	-	-	-	-
Restricted for:				
Law enforcement	2,000	-	20,053	-
Other purpose	-	-	-	-
Unassigned	-	-	-	(42)
Total Fund Balances	2,000	-	20,053	(42)
Total Liabilities and Fund Balances	\$ 2,000	\$ -	\$ 20,053	\$ -

Special Revenue Funds

<u>Courthouse Security</u>	<u>JP Technology</u>	<u>Juvenile Probation Restitution</u>	<u>Hotel/Motel Tax</u>	<u>County Clerk Records Management</u>	<u>District Clerk Records Management</u>
\$ 42,873	\$ 68,073	\$ -	\$ 600,031	\$ 2,572	\$ 18,054
-	-	7,385	-	416,816	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 42,873</u>	<u>\$ 68,073</u>	<u>\$ 7,385</u>	<u>\$ 600,031</u>	<u>\$ 419,388</u>	<u>\$ 18,054</u>
\$ 314	\$ 120	\$ -	\$ 24,941	\$ 91	\$ -
-	-	361	-	-	-
<u>314</u>	<u>120</u>	<u>361</u>	<u>24,941</u>	<u>91</u>	<u>-</u>
-	-	-	-	-	-
42,559	67,953	7,024	-	-	-
-	-	-	575,090	419,297	18,054
-	-	-	-	-	-
<u>42,559</u>	<u>67,953</u>	<u>7,024</u>	<u>575,090</u>	<u>419,297</u>	<u>18,054</u>
<u>\$ 42,873</u>	<u>\$ 68,073</u>	<u>\$ 7,385</u>	<u>\$ 600,031</u>	<u>\$ 419,388</u>	<u>\$ 18,054</u>

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
September 30, 2015

	Special Revenue Funds			
	District Attorney	911 Rural Addressing	County Attorney	Juvenile Probation Title IV-E
<u>Assets</u>				
Cash and equity in pooled cash	\$ 3,005	\$ -	\$ -	\$ 30,426
Cash and cash equivalents	-	-	3,940	-
Receivables	-	-	-	-
Prepays	2,035	-	-	-
Total Assets	\$ 5,040	\$ -	\$ 3,940	\$ 30,426
<u>Liabilities</u>				
Accounts payable	\$ 6,656	\$ 280	\$ -	\$ -
Due to others	-	-	4,985	-
Total Liabilities	6,656	280	4,985	-
<u>Fund Balances</u>				
Nonspendable	2,035	-	-	-
Restricted for:				
Law enforcement	-	-	-	30,426
Other purpose	-	-	-	-
Unassigned	(3,651)	(280)	(1,045)	-
Total Fund Balances	(1,616)	(280)	(1,045)	30,426
Total Liabilities and Fund Balances	\$ 5,040	\$ -	\$ 3,940	\$ 30,426

Special Revenue Funds

Hilltop Lakes Security Payroll	AAA Senior Services	Grant	Election Administration	Clinic	County Veterans Services
\$ 4,848	\$ 2,347	\$ 56,342	\$ 573	\$ 91	\$ -
-	-	-	-	-	-
-	9,475	-	-	-	-
2,209	1,011	-	581	-	-
<u>\$ 7,057</u>	<u>\$ 12,833</u>	<u>\$ 56,342</u>	<u>\$ 1,154</u>	<u>\$ 91</u>	<u>\$ -</u>
\$ 5,693	\$ 3,975	\$ -	\$ 1,513	\$ 1,620	\$ -
-	-	-	-	-	-
5,693	3,975	-	1,513	1,620	-
2,209	1,011	-	581	-	-
-	-	-	-	-	-
-	7,847	56,342	-	-	-
(845)	-	-	(940)	(1,529)	-
1,364	8,858	56,342	(359)	(1,529)	-
<u>\$ 7,057</u>	<u>\$ 12,833</u>	<u>\$ 56,342</u>	<u>\$ 1,154</u>	<u>\$ 91</u>	<u>\$ -</u>

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
September 30, 2015

	Special Revenue Funds			
	County and District Clerk Technology	Expo Center	Texas Agri Life	Chapter 19 Election
Assets				
Cash and equity in pooled cash	\$ 18,640	\$ 226,325	\$ 1,715	\$ 86
Cash and cash equivalents	-	-	-	-
Receivables	-	118	-	-
Prepays	-	-	-	-
Total Assets	\$ 18,640	\$ 226,443	\$ 1,715	\$ 86
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted for:				
Law enforcement	-	-	-	-
Other purpose	18,640	226,443	1,715	86
Unassigned	-	-	-	-
Total Fund Balances	18,640	226,443	1,715	86
Total Liabilities and Fund Balances	\$ 18,640	\$ 226,443	\$ 1,715	\$ 86

Special Revenue Funds

Juvenile Probation Grant A	Juvenile Probation Grant C	Juvenile Probation Grant N	Emergency Management	Total Nonmajor Governmental Funds
\$ 680	\$ 10,419	\$ 7,360	\$ -	\$ 1,116,513
-	-	-	-	428,141
-	-	-	-	9,593
-	-	-	1,453	7,289
<u>\$ 680</u>	<u>\$ 10,419</u>	<u>\$ 7,360</u>	<u>\$ 1,453</u>	<u>\$ 1,561,536</u>
\$ 1,460	\$ 10,419	\$ 7,350	\$ 988	\$ 65,462
-	-	-	-	5,346
<u>1,460</u>	<u>10,419</u>	<u>7,350</u>	<u>988</u>	<u>70,808</u>
-	-	-	1,453	7,289
-	-	10	-	170,025
-	-	-	-	1,323,514
(780)	-	-	(988)	(10,100)
<u>(780)</u>	<u>-</u>	<u>10</u>	<u>465</u>	<u>1,490,728</u>
<u>\$ 680</u>	<u>\$ 10,419</u>	<u>\$ 7,360</u>	<u>\$ 1,453</u>	<u>\$ 1,561,536</u>

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
For the Year Ended September 30, 2015

<u>Special Revenue Funds</u>				
	<u>Emergency Operations</u>	<u>Sheriff's Office</u>	<u>Law Library</u>	<u>Juvenile Probation</u>
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	9,566	-
Investment income	-	-	-	-
Other revenue	-	500	-	1,814
Total Revenues	<u>-</u>	<u>500</u>	<u>9,566</u>	<u>1,814</u>
Expenditures				
Current:				
General government	-	-	-	-
Judicial	-	500	-	27,266
Public safety	-	-	-	-
Capital Outlay	-	-	11,941	-
Total Expenditures	<u>-</u>	<u>500</u>	<u>11,941</u>	<u>27,266</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(2,375)</u>	<u>(25,452)</u>
Other Financing Sources (Uses)				
Transfers in	-	22,181	3,550	25,598
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>22,181</u>	<u>3,550</u>	<u>25,598</u>
Net Change in Fund Balances	-	22,181	1,175	146
Beginning fund balances	<u>2,000</u>	<u>(22,181)</u>	<u>18,878</u>	<u>(188)</u>
Ending Fund Balances	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 20,053</u>	<u>\$ (42)</u>

Special Revenue Funds

Courthouse Security	JP Technology	Juvenile Probation Restitution	Hotel/Motel Tax	County Clerk Records Management	District Clerk Records Management
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18,360	12,553	-	-	71,078	8,341
-	-	2,103	-	-	-
-	-	17	-	2,697	-
-	-	-	120,103	-	-
<u>18,360</u>	<u>12,553</u>	<u>2,120</u>	<u>120,103</u>	<u>73,775</u>	<u>8,341</u>
54,185	24,498	-	69,410	33,198	10,133
-	-	1,675	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>54,185</u>	<u>24,498</u>	<u>1,675</u>	<u>69,410</u>	<u>33,198</u>	<u>10,133</u>
<u>(35,825)</u>	<u>(11,945)</u>	<u>445</u>	<u>50,693</u>	<u>40,577</u>	<u>(1,792)</u>
37,832	-	-	-	-	-
-	-	-	-	-	-
<u>37,832</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,007	(11,945)	445	50,693	40,577	(1,792)
<u>40,552</u>	<u>79,898</u>	<u>6,579</u>	<u>524,397</u>	<u>378,720</u>	<u>19,846</u>
<u>\$ 42,559</u>	<u>\$ 67,953</u>	<u>\$ 7,024</u>	<u>\$ 575,090</u>	<u>\$ 419,297</u>	<u>\$ 18,054</u>

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
For the Year Ended September 30, 2015

	<u>Special Revenue Funds</u>			
	<u>District Attorney</u>	<u>911 Rural Addressing</u>	<u>County Attorney</u>	<u>Juvenile Probation Title IV-E</u>
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Charges for services	45,603	3,120	2,499	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other revenue	-	24,812	-	-
Total Revenues	<u>45,603</u>	<u>27,932</u>	<u>2,499</u>	<u>-</u>
Expenditures				
Current:				
General government	-	50,680	-	-
Judicial	211,342	-	3,785	475
Public safety	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>211,342</u>	<u>50,680</u>	<u>3,785</u>	<u>475</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(165,739)</u>	<u>(22,748)</u>	<u>(1,286)</u>	<u>(475)</u>
Other Financing Sources (Uses)				
Transfers in	165,382	22,272	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>165,382</u>	<u>22,272</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(357)	(476)	(1,286)	(475)
Beginning fund balances	<u>(1,259)</u>	<u>196</u>	<u>241</u>	<u>30,901</u>
Ending Fund Balances	<u>\$ (1,616)</u>	<u>\$ (280)</u>	<u>\$ (1,045)</u>	<u>\$ 30,426</u>

Special Revenue Funds

Hilltop Lakes Security Payroll	AAA Senior Services	Grant	Election Administration	Clinic	County Veterans Service
\$ -	\$ 127,312	\$ 188,041	\$ -	\$ -	\$ -
-	-	-	11,458	-	-
-	-	-	-	-	-
-	-	-	-	-	-
194,150	-	-	-	26,113	11,167
<u>194,150</u>	<u>127,312</u>	<u>188,041</u>	<u>11,458</u>	<u>26,113</u>	<u>11,167</u>
199,905	238,815	70,340	115,715	47,194	19,765
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>199,905</u>	<u>238,815</u>	<u>70,340</u>	<u>115,715</u>	<u>47,194</u>	<u>19,765</u>
<u>(5,755)</u>	<u>(111,503)</u>	<u>117,701</u>	<u>(104,257)</u>	<u>(21,081)</u>	<u>(8,598)</u>
-	122,708	-	103,664	19,645	8,598
-	-	(104,071)	-	-	-
-	122,708	(104,071)	103,664	19,645	8,598
(5,755)	11,205	13,630	(593)	(1,436)	-
7,119	(2,347)	42,712	234	(93)	-
<u>\$ 1,364</u>	<u>\$ 8,858</u>	<u>\$ 56,342</u>	<u>\$ (359)</u>	<u>\$ (1,529)</u>	<u>\$ -</u>

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
For the Year Ended September 30, 2015

	Special Revenue Funds			
	County and District Clerk Technology	Expo Center	Texas Agri Life	Chapter 19 Election
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 1,152
Charges for services	5,484	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other revenue	-	114,043	-	-
Total Revenues	<u>5,484</u>	<u>114,043</u>	<u>-</u>	<u>1,152</u>
Expenditures				
Current:				
General government	654	36,797	-	1,066
Judicial	-	-	-	-
Public safety	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>654</u>	<u>36,797</u>	<u>-</u>	<u>1,066</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,830</u>	<u>77,246</u>	<u>-</u>	<u>86</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	4,830	77,246	-	86
Beginning fund balances	13,810	149,197	1,715	-
Ending Fund Balances	<u>\$ 18,640</u>	<u>\$ 226,443</u>	<u>\$ 1,715</u>	<u>\$ 86</u>

Special Revenue Funds

Juvenile Probation Grant A	Juvenile Probation Grant C	Juvenile Probation Grant N	Emergency Management	Total Nonmajor Governmental Funds
\$ 63,389	\$ 10,232	\$ 752	\$ -	\$ 390,878
-	-	-	-	178,496
-	-	-	-	11,669
-	-	-	-	2,714
-	-	-	-	492,702
<u>63,389</u>	<u>10,232</u>	<u>752</u>	<u>-</u>	<u>1,076,459</u>
-	-	-	-	972,355
70,795	10,419	7,750	-	334,007
-	-	-	53,123	53,123
-	-	-	-	11,941
<u>70,795</u>	<u>10,419</u>	<u>7,750</u>	<u>53,123</u>	<u>1,371,426</u>
<u>(7,406)</u>	<u>(187)</u>	<u>(6,998)</u>	<u>(53,123)</u>	<u>(294,967)</u>
-	-	-	30,476	561,906
<u>(1,309)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105,380)</u>
<u>(1,309)</u>	<u>-</u>	<u>-</u>	<u>30,476</u>	<u>456,526</u>
(8,715)	(187)	(6,998)	(22,647)	161,559
<u>7,935</u>	<u>187</u>	<u>7,008</u>	<u>23,112</u>	<u>1,329,169</u>
<u>\$ (780)</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 465</u>	<u>\$ 1,490,728</u>

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF'S OFFICE

For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ 1,250	\$ 1,250	\$ -	\$ (1,250)
Other revenue	750	2,000	500	(1,500)
Total Revenues	<u>2,000</u>	<u>3,250</u>	<u>500</u>	<u>(2,750)</u>
<u>Expenditures</u>				
Current:				
Judicial	2,000	2,750	500	2,250
Total Expenditures	<u>2,000</u>	<u>2,750</u>	<u>500</u>	<u>2,250</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
<u>Other Financing Sources (Uses)</u>				
Transfer in	-	-	22,181	22,181
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>22,181</u>	<u>22,181</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 500</u>	<u>22,181</u>	<u>\$ 21,681</u>
Beginning fund balance			<u>(22,181)</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND

For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and forfeitures	\$ 10,000	\$ 10,000	\$ 9,566	\$ (434)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>9,566</u>	<u>(434)</u>
<u>Expenditures</u>				
Capital Outlay	10,000	13,550	11,941	1,609
Total Expenditures	<u>10,000</u>	<u>13,550</u>	<u>11,941</u>	<u>1,609</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>(3,550)</u>	<u>(2,375)</u>	<u>1,175</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	3,550	3,550
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>3,550</u>	<u>3,550</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (3,550)</u>	<u>1,175</u>	<u>\$ 4,725</u>
Beginning fund balance			<u>18,878</u>	
Ending Fund Balance			<u>\$ 20,053</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION FUND
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Other revenue	\$ -	\$ -	\$ 1,814	\$ 1,814
Total Revenues	-	-	1,814	1,814
<u>Expenditures</u>				
Current:				
Judicial	37,010	43,413	27,266	16,147
Total Expenditures	37,010	43,413	27,266	16,147
(Deficiency) of Revenues (Under) Expenditures	(37,010)	(43,413)	(25,452)	17,961
<u>Other Financing Sources (Uses)</u>				
Transfers in	37,010	37,010	25,598	(11,412)
Total Other Financing Sources	37,010	37,010	25,598	(11,412)
Net Change in Fund Balance	\$ -	\$ (6,403)	146	\$ 6,549
Beginning fund balance			(188)	
Ending Fund Balance			\$ (42)	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURT HOUSE SECURITY FUND
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Charges for services	\$ 15,150	\$ 15,150	\$ 18,360	\$ 3,210
Total Revenues	<u>15,150</u>	<u>15,150</u>	<u>18,360</u>	<u>3,210</u>
<u>Expenditures</u>				
Current:				
General government	54,253	54,253	54,185	68
Total Expenditures	<u>54,253</u>	<u>54,253</u>	<u>54,185</u>	<u>68</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(39,103)</u>	<u>(39,103)</u>	<u>(35,825)</u>	<u>3,278</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	38,804	38,804	37,832	(972)
Total Other Financing Sources	<u>38,804</u>	<u>38,804</u>	<u>37,832</u>	<u>(972)</u>
Net Change in Fund Balance	<u>\$ (299)</u>	<u>\$ (299)</u>	2,007	<u>\$ 2,306</u>
Beginning fund balance			<u>40,552</u>	
Ending Fund Balance			<u>\$ 42,559</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JP TECHNOLOGY FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 16,000	\$ 16,000	\$ 12,553	\$ (3,447)
Investment income	800	800	-	(800)
Total Revenues	<u>16,800</u>	<u>16,800</u>	<u>12,553</u>	<u>(4,247)</u>
<u>Expenditures</u>				
Current:				
General government	21,000	46,000	24,498	21,502
Total Expenditures	<u>21,000</u>	<u>46,000</u>	<u>24,498</u>	<u>21,502</u>
Net Change in Fund Balance	<u>\$ (4,200)</u>	<u>\$ (29,200)</u>	(11,945)	<u>\$ 17,255</u>
Beginning fund balance			<u>79,898</u>	
Ending Fund Balance			<u>\$ 67,953</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION TITLE IV - E FUND
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Investment income	\$ 29,275	\$ 29,275	\$ -	\$ (29,275)
Total Revenues	<u>29,275</u>	<u>29,275</u>	<u>-</u>	<u>(29,275)</u>
<u>Expenditures</u>				
Current:				
Judicial	29,275	29,275	475	28,800
Total Expenditures	<u>29,275</u>	<u>29,275</u>	<u>475</u>	<u>28,800</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(475)	<u>\$ (475)</u>
Beginning fund balance			<u>30,901</u>	
Ending Fund Balance			<u>\$ 30,426</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION RESTITUTION AND FEES FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and forfeitures	\$ 2,425	\$ 2,425	\$ 2,103	\$ (322)
Investment income	75	75	17	(58)
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>2,120</u>	<u>(380)</u>
<u>Expenditures</u>				
Current:				
Judicial	2,500	2,500	1,675	825
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>1,675</u>	<u>825</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	445	<u>\$ 445</u>
Beginning fund balance			<u>6,579</u>	
Ending Fund Balance			<u>\$ 7,024</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ 2,800	\$ 2,800	\$ -	\$ (2,800)
Other revenue	110,000	116,160	120,103	3,943
Total Revenues	<u>112,800</u>	<u>118,960</u>	<u>120,103</u>	<u>1,143</u>
<u>Expenditures</u>				
Current:				
General government	521,926	528,086	69,410	458,676
Total Expenditures	<u>521,926</u>	<u>528,086</u>	<u>69,410</u>	<u>458,676</u>
Net Change in Fund Balance	<u>\$ (409,126)</u>	<u>\$ (409,126)</u>	50,693	<u>\$ 459,819</u>
Beginning fund balance			<u>524,397</u>	
Ending Fund Balance			<u>\$ 575,090</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT FUND

For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 42,000	\$ 42,000	\$ 71,078	\$ 29,078
Investment income	4,800	4,800	2,697	(2,103)
Total Revenues	<u>46,800</u>	<u>46,800</u>	<u>73,775</u>	<u>26,975</u>
<u>Expenditures</u>				
Current:				
General government	149,060	164,060	33,198	130,862
Total Expenditures	<u>149,060</u>	<u>164,060</u>	<u>33,198</u>	<u>130,862</u>
Net Change in Fund Balance	<u>\$ (102,260)</u>	<u>\$ (117,260)</u>	40,577	<u>\$ 157,837</u>
Beginning fund balance			<u>378,720</u>	
Ending Fund Balance			<u>\$ 419,297</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 5,300	\$ 5,300	\$ 8,341	\$ 3,041
Investment income	100	100	-	(100)
Total Revenues	<u>5,400</u>	<u>5,400</u>	<u>8,341</u>	<u>2,941</u>
<u>Expenditures</u>				
Current:				
General government	11,733	11,733	10,133	1,600
Total Expenditures	<u>11,733</u>	<u>11,733</u>	<u>10,133</u>	<u>1,600</u>
Net Change in Fund Balance	<u>\$ (6,333)</u>	<u>\$ (6,333)</u>	(1,792)	<u>\$ 4,541</u>
Beginning fund balance			<u>19,846</u>	
Ending Fund Balance			<u>\$ 18,054</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 57,000	\$ 57,060	\$ 45,603	\$ (11,457)
Total Revenues	<u>57,000</u>	<u>57,060</u>	<u>45,603</u>	<u>(11,457)</u>
<u>Expenditures</u>				
Current:				
Judicial	271,252	275,999	211,342	64,657
Total Expenditures	<u>271,252</u>	<u>275,999</u>	<u>211,342</u>	<u>64,657</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(214,252)</u>	<u>(218,939)</u>	<u>(165,739)</u>	<u>53,200</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	174,000	174,000	165,382	(8,618)
Total Other Financing Sources	<u>174,000</u>	<u>174,000</u>	<u>165,382</u>	<u>(8,618)</u>
Net Change in Fund Balance	<u>\$ (40,252)</u>	<u>\$ (44,939)</u>	(357)	<u>\$ 44,582</u>
Beginning fund balance			<u>(1,259)</u>	
Ending Fund Balance			<u>\$ (1,616)</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
911 RURAL ADDRESSING FUND
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Charges for services	\$ -	\$ -	\$ 3,120	\$ 3,120
Other revenue	20,450	20,450	24,812	4,362
Total Revenues	20,450	20,450	27,932	7,482
<u>Expenditures</u>				
Current:				
General government	47,015	67,371	50,680	16,691
Total Expenditures	47,015	67,371	50,680	16,691
(Deficiency) of Revenues (Under) Expenditures	(26,565)	(46,921)	(22,748)	24,173
<u>Other Financing Sources (Uses)</u>				
Transfers in	26,565	26,565	22,272	(4,293)
Total Other Financing Sources	26,565	26,565	22,272	(4,293)
Net Change in Fund Balance	\$ -	\$ (20,356)	(476)	\$ 19,880
Beginning fund balance			196	
Ending Fund Balance			\$ (280)	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HILLTOP LAKES SECURITY PAYROLL FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other revenue	\$ 207,924	\$ 207,924	\$ 194,150	\$ (13,774)
Total Revenues	<u>207,924</u>	<u>207,924</u>	<u>194,150</u>	<u>(13,774)</u>
<u>Expenditures</u>				
Current:				
General government	207,924	207,924	199,905	8,019
Total Expenditures	<u>207,924</u>	<u>207,924</u>	<u>199,905</u>	<u>8,019</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(5,755)	<u>\$ (5,755)</u>
Beginning fund balance			<u>7,119</u>	
Ending Fund Balance			<u>\$ 1,364</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AAA - SENIOR SERVICES FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 102,200	\$ 102,200	\$ 127,312	\$ 25,112
Total Revenues	<u>102,200</u>	<u>102,200</u>	<u>127,312</u>	<u>25,112</u>
<u>Expenditures</u>				
Current:				
General government	266,977	267,802	238,815	28,987
Total Expenditures	<u>266,977</u>	<u>267,802</u>	<u>238,815</u>	<u>28,987</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(164,777)</u>	<u>(165,602)</u>	<u>(111,503)</u>	<u>54,099</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	116,000	116,000	122,708	6,708
Total Other Financing Sources	<u>116,000</u>	<u>116,000</u>	<u>122,708</u>	<u>6,708</u>
Net Change in Fund Balance	<u>\$ (48,777)</u>	<u>\$ (49,602)</u>	11,205	<u>\$ 60,807</u>
Beginning fund balance			<u>(2,347)</u>	
Ending Fund Balance			<u>\$ 8,858</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT FUND

For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 780,673	\$ 780,673	\$ 188,041	\$ (592,632)
Total Revenues	<u>780,673</u>	<u>780,673</u>	<u>188,041</u>	<u>(592,632)</u>
<u>Expenditures</u>				
Current:				
General government	780,673	745,559	70,340	675,219
Total Expenditures	<u>780,673</u>	<u>745,559</u>	<u>70,340</u>	<u>675,219</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>35,114</u>	<u>117,701</u>	<u>82,587</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	(104,071)	(104,071)	-
Total Other Financing (Uses)	<u>-</u>	<u>(104,071)</u>	<u>(104,071)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (68,957)</u>	<u>13,630</u>	<u>\$ 82,587</u>
Beginning fund balance			<u>42,712</u>	
Ending Fund Balance			<u>\$ 56,342</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION ADMINISTRATION FUND
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Charges for services	\$ 10,000	\$ 10,000	\$ 11,458	\$ 1,458
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>11,458</u>	<u>1,458</u>
<u>Expenditures</u>				
Current:				
General government	121,948	121,948	115,715	6,233
Total Expenditures	<u>121,948</u>	<u>121,948</u>	<u>115,715</u>	<u>6,233</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(111,948)</u>	<u>(111,948)</u>	<u>(104,257)</u>	<u>7,691</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	111,678	111,678	103,664	(8,014)
Total Other Financing Sources	<u>111,678</u>	<u>111,678</u>	<u>103,664</u>	<u>(8,014)</u>
Net Change in Fund Balance	<u>\$ (270)</u>	<u>\$ (270)</u>	(593)	<u>\$ (323)</u>
Beginning fund balance			<u>234</u>	
Ending Fund Balance			<u>\$ (359)</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CLINIC FUND

For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ 21,000	\$ 21,000	\$ 26,113	\$ 5,113
Total Revenues	<u>21,000</u>	<u>21,000</u>	<u>26,113</u>	<u>5,113</u>
Expenditures				
Current:				
General government	50,977	52,897	47,194	5,703
Total Expenditures	<u>50,977</u>	<u>52,897</u>	<u>47,194</u>	<u>5,703</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(29,977)</u>	<u>(31,897)</u>	<u>(21,081)</u>	<u>10,816</u>
Other Financing Sources (Uses)				
Transfers in	29,977	31,477	19,645	(11,832)
Total Other Financing Sources	<u>29,977</u>	<u>31,477</u>	<u>19,645</u>	<u>(11,832)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (420)</u>	<u>(1,436)</u>	<u>\$ (1,016)</u>
Beginning fund balance			<u>(93)</u>	
Ending Fund Balance			<u>\$ (1,529)</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY VETERANS SERVICE FUND
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Other revenue	\$ 6,500	\$ 12,832	\$ 11,167	\$ (1,665)
Total Revenues	<u>6,500</u>	<u>12,832</u>	<u>11,167</u>	<u>(1,665)</u>
<u>Expenditures</u>				
Current:				
General government	18,625	33,457	19,765	13,692
Total Expenditures	<u>18,625</u>	<u>33,457</u>	<u>19,765</u>	<u>13,692</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(12,125)</u>	<u>(20,625)</u>	<u>(8,598)</u>	<u>12,027</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	12,125	13,125	8,598	(4,527)
Total Other Financing Sources	<u>12,125</u>	<u>13,125</u>	<u>8,598</u>	<u>(4,527)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (7,500)</u>	<u>-</u>	<u>\$ 7,500</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LEON COUNTY EXPO CENTER FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
Other revenue	324,186	324,186	114,043	(210,143)
Total Revenues	<u>327,186</u>	<u>327,186</u>	<u>114,043</u>	<u>(213,143)</u>
<u>Expenditures</u>				
Current:				
General government	68,866	81,758	36,797	44,961
Capital Outlay	<u>258,320</u>	<u>258,320</u>	-	<u>258,320</u>
Total Expenditures	<u>327,186</u>	<u>340,078</u>	<u>36,797</u>	<u>303,281</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (12,892)</u>	77,246	<u>\$ 90,138</u>
Beginning fund balance			<u>149,197</u>	
Ending Fund Balance			<u>\$ 226,443</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHAPTER 19 ELECTION FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 2,200	\$ 2,200	\$ 1,152	\$ (1,048)
Total Revenues	<u>2,200</u>	<u>2,200</u>	<u>1,152</u>	<u>(1,048)</u>
<u>Expenditures</u>				
Current:				
General government	2,200	2,200	1,066	1,134
Total Expenditures	<u>2,200</u>	<u>2,200</u>	<u>1,066</u>	<u>1,134</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	86	<u>\$ 86</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ 86</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY AND DISTRICT CLERK TECHNOLOGY FUND
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 4,400	\$ 4,400	\$ 5,484	\$ 1,084
Total Revenues	<u>4,400</u>	<u>4,400</u>	<u>5,484</u>	<u>1,084</u>
<u>Expenditures</u>				
Current:				
General government	4,400	4,506	654	3,852
Total Expenditures	<u>4,400</u>	<u>4,506</u>	<u>654</u>	<u>3,852</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (106)</u>	4,830	<u>\$ 4,936</u>
Beginning fund balance			<u>13,810</u>	
Ending Fund Balance			<u>\$ 18,640</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMERGENCY MANAGEMENT FUND

For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Other revenue	\$ 800	\$ 800	\$ -	\$ (800)
Total Revenues	<u>800</u>	<u>800</u>	<u>-</u>	<u>(800)</u>
<u>Expenditures</u>				
Current:				
Public safety	57,425	57,565	53,123	4,442
Total Expenditures	<u>57,425</u>	<u>57,565</u>	<u>53,123</u>	<u>4,442</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(56,625)</u>	<u>(56,765)</u>	<u>(53,123)</u>	<u>3,642</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	56,625	56,625	30,476	(26,149)
Total Other Financing Sources	<u>56,625</u>	<u>56,625</u>	<u>30,476</u>	<u>(26,149)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (140)</u>	<u>(22,647)</u>	<u>\$ (22,507)</u>
Beginning fund balance			<u>23,112</u>	
Ending Fund Balance			<u>\$ 465</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION GRANT A
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 69,795	\$ 69,795	\$ 63,389	\$ (6,406)
Total Revenues	<u>69,795</u>	<u>69,795</u>	<u>63,389</u>	<u>(6,406)</u>
<u>Expenditures</u>				
Current:				
Judicial	69,795	70,795	70,795	-
Total Expenditures	<u>69,795</u>	<u>70,795</u>	<u>70,795</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>(1,000)</u>	<u>(7,406)</u>	<u>(6,406)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	-	(1,309)	(1,309) *
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>(1,309)</u>	<u>(1,309)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>(8,715)</u>	<u>\$ (7,715)</u>
Beginning fund balance			<u>7,935</u>	
Ending Fund Balance			<u>\$ (780)</u>	

* 1. Expenditures in excess of appropriations at the legal level of control.

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION GRANT C
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 12,500	\$ 12,500	\$ 10,232	\$ (2,268)
Total Revenues	<u>12,500</u>	<u>12,500</u>	<u>10,232</u>	<u>(2,268)</u>
<u>Expenditures</u>				
Current:				
Judicial	12,500	12,500	10,419	2,081
Total Expenditures	<u>12,500</u>	<u>12,500</u>	<u>10,419</u>	<u>2,081</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(187)	<u>\$ (187)</u>
Beginning fund balance			<u>187</u>	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION GRANT N
For the Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 9,297	\$ 9,297	\$ 752	\$ (8,545)
Total Revenues	<u>9,297</u>	<u>9,297</u>	<u>752</u>	<u>(8,545)</u>
<u>Expenditures</u>				
Current:				
Judicial	9,297	9,297	7,750	1,547
Total Expenditures	<u>9,297</u>	<u>9,297</u>	<u>7,750</u>	<u>1,547</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(6,998)	<u>\$ (6,998)</u>
Beginning fund balance			<u>7,008</u>	
Ending Fund Balance			<u>\$ 10</u>	

LEON COUNTY, TEXAS

AGENCY FUNDS

For the Year Ended September 30, 2015

The personal bond fund accounts for assets held by the County as an agent for other governments, courts, or individuals.

The non-County funded fund accounts for assets held by the County as an agent for other governments, courts, or individuals.

LEON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
AGENCY FUNDS
September 30, 2015

	<u>Personal Bond</u>	<u>Non-County Funded</u>	<u>Total Agency Funds</u>
<u>Assets</u>			
Cash and cash equivalents	\$ 48,103	\$ 2,169,387	\$ 2,217,490
Total Assets	<u>\$ 48,103</u>	<u>\$ 2,169,387</u>	<u>\$ 2,217,490</u>
<u>Liabilities</u>			
Due to others	\$ 48,103	\$ 2,169,387	\$ 2,217,490
Total Liabilities	<u>\$ 48,103</u>	<u>\$ 2,169,387</u>	<u>\$ 2,217,490</u>

