

COLORADO COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

Prepared by
Raymie Kana
County Auditor

COLORADO COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31 2016

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Introductory Section

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Colorado County, Texas

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Raymie Kana

County Auditor

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May 26, 2017

Honorable 25th and 2nd 25th District Judges,
the Honorable Commissioners' Court, and
the Citizens of Colorado County

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2016.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Rutledge Crain & Company, PC, a firm of licensed certified public accountants, have issued an unqualified ("clean") opinion on Colorado County's financial statements for the year ended December 31, 2016. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF COLORADO COUNTY

Colorado County, incorporated in 1836, is located in south/central Texas, midway between San Antonio and Houston on Interstate 10 and is one of 13 counties in the Gulf Coast Region. Colorado County, created in 1836, is one of the original counties established in Texas by Stephen F. Austin. The County is a rural county approximately 963 square miles in area with a 2010 census population of 20,878. The largest incorporated cities located within the County are Columbus (the County seat), Eagle Lake and Weimar. The County is empowered to levy a property tax on real property located within its boundaries.

The County is a public corporation and political subdivision of the State of Texas. The County operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated, which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one from each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms with two Commissioners elected every two years. Policy-making authority is vested in the Commissioners Court and the Commissioners Court is responsible, among other things, for adopting the budget and for setting the County's annual tax rate, along with setting county policies.

The County provides a full range of services authorized by statute. Such services include general government functions such as recording and licensing, maintaining the County and District Court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining county roads and bridges. The costs associated with these services are presented within the financial statements in detail and summary form.

Budget

The annual budget serves as the foundation for Colorado County's financial planning and control. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners' Court. Activities of the General Fund, Special Revenue Funds and Debt Service Fund are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level within each fund. All transfers of appropriations, either between departments or within an

individual department's budget, require the approval of the Commissioners' Court. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Local Economy

The County's economy is based primarily on agribusiness, oil-field services and equipment manufacturing, minerals processing and gravel mining. Rice, corn, sorghums and livestock play a major role in the area's economy. The school districts and the County also have a significant economic presence, employing in total more than 700 teachers, professionals, and support staff. One of the most important sectors of the area's economy is tourism. Tourism dollars represented by restaurant sales, hotel occupancy and specialty shop sales are a significant contributor to the overall economy.

Because of the County's location in a region with a varied economic base, unemployment had been relatively stable. During the past ten years, the unemployment rate has slightly increased from 3.4 percent (2007) to 4.6 percent for the current year (2016). Although unemployment rates have declined nationwide over the last year, the County continues to experience unemployment rates consistently lower than national averages. The County's unemployment rate as of December 2016 was 4.6 percent compared to 4.7 percent nationally. Bank deposits county-wide totaled \$378,270 million at December 31, 2016 compared to \$393 million at December 31, 2015.

Median household incomes within the County are slightly lower than for the state and nation as a whole. According to the data provided for 2015, the County's median family income was \$46,618, while the state's was \$55,653 and the nation's was \$55,775.

The County's location within the Eagle Ford shale development in Southern Texas has led to new economic opportunities even though the oil and gas production has decreased. Although the County currently produces only minor amounts of oil and natural gas, there is potential for economic opportunities in neighboring counties and for the county to benefit from increased retail trade, housing and personnel. The renewed attraction of Colorado County as a favorable business environment, coupled with continued moderately low interest rates, continues to stimulate local construction activity. The tax base is diverse, with the 10 leading taxpayers accounting for 22% of assessed value. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County. The County has one existing tax abatement.

Long Term Financial Planning

County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners' Court members usually decide to use a portion of fund balances reserves to balance the revenues to appropriations. As a sound financial management practice, members of Commissioners Court consistently emphasize maintaining sufficient unassigned fund balance levels (unrestricted net position) to meet first quarter obligations of payroll and operating costs and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Fund balance refers to the excess of assets and deferred outflows of resources over liabilities and deferred inflows of resources in governmental funds. For the purpose of financial planning, fund balance is defined as the cumulative surpluses or deficits resulting from the difference between expenditures and revenues in any one fiscal year. The cumulative effect of yearly fund balance amounts is furthermore addressed as a fund balance reserve. When evaluating fund balance reserves, it is vitally important to maintain sufficient positive fund balance reserves in order to avoid borrowing to meet short term operating needs.

Finally, as a result of the trend of shifting of unfunded mandates by both federal and state levels to local government, it is anticipated that additional financial burden will continue to be experienced by the County and ultimately local taxpayers if other sources of funding are not identified. The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court will probably continue to utilize some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized to balance the 2016 budget, the Court must remain cautious in planning for the budget in fiscal year 2017 in the absence of either continued cost containment initiatives or significant additional revenue enhancement efforts. It is imperative that County government continually strive to maintain steady increases in revenue while costs are on the rise.

Major Initiatives

The County completed several projects and made improvements throughout the year that were needed to meet citizen's demands for services. One of those major projects was the implementation of allowing internet access to view county records including criminal, probate and civil records.

The County approved an agreement with the Texas Department of Transportation for a \$451,205 grant for road improvements throughout the county.

The County participated in the 2016 Great Texas Warrant Roundup to effectively collect outstanding warrants.

The County will actively pursue legal representation in regards to the pending application by Clean Harbors with TCEQ to construct and operate a Class C land disposal cell at the Altair facility.

The County received disaster assistance from FEMA to help pay for repairs to county roads damaged by flooding and heavy rains. This disaster came almost one year after the flood disaster of 2015.

The County replaced two bridges at Piney Creek and Brunessmill Road destroyed during the April Flood.

The County received TxCDBG assistance to upgrade the sewer and water lines in the unincorporated areas of Garwood.

The County received a \$50,000 grant from the Wintermann Foundation to purchase equipment for the Sheriff's Department.

In order to protect and preserve the history of Colorado County, Commissioners' Court restored and preserved various indexes and record books of the County Clerk's Office.

In order to protect the citizens of Colorado County and the integrity of the deputies, the Sheriff's Department purchased tasers, in-car video camera systems and body-worn cameras.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Colorado County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2015. This was the twenty-second consecutive year that Colorado County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The production of this report would not have been possible without the skill, effort, and dedication of the County Auditor's staff. The preparation of this comprehensive annual financial report could not have been accomplished without the assistance from our outside auditing firm, Rutledge Crain & Company, PC. I would like to express my appreciation to all the members of the Commissioners' Court for their unfailing support in maintaining the highest standards of professionalism in the management of the Colorado County's finances. I express my sincere thanks to all other County officials, Department Heads, and employees for their assistance in providing the data necessary to prepare this report.

Respectfully submitted,



Raymie Kana
County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Colorado County
Texas**

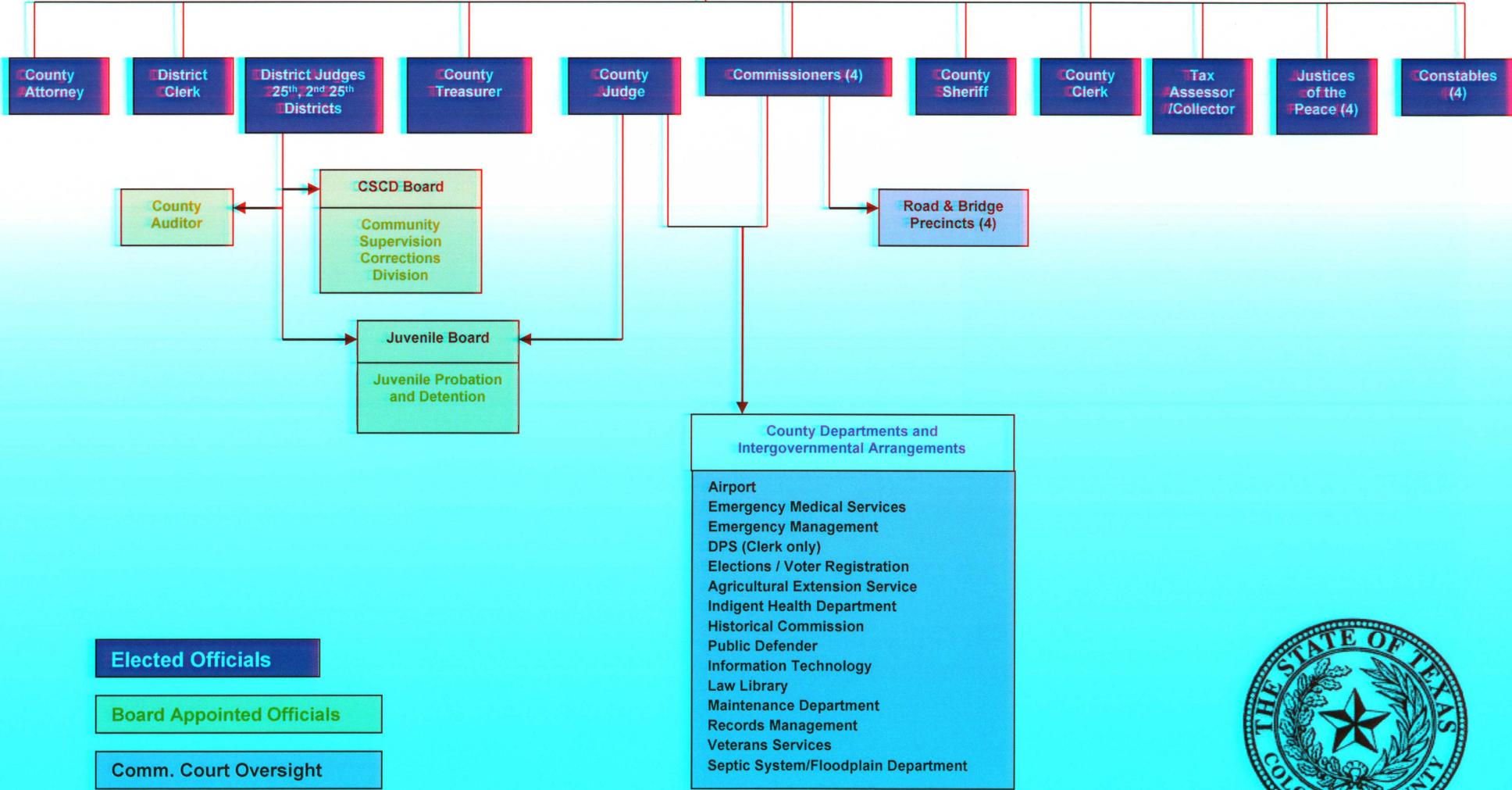
**For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended**

December 31, 2015

Executive Director/CEO

Colorado County, Texas
 Organization Chart
 December 31, 2016

Colorado County Citizens



Elected Officials

Board Appointed Officials

Comm. Court Oversight

Direction of Authority →



COLORADO COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2016

Elected Officials

County Judge	Daniel "Ty" Prause
Commissioners	
Precinct No. 1	Doug Wessels
Precinct No. 2	Darrell Kubesch
Precinct No. 3	Tommy Hahn
Precinct No. 4	Darrell Gertson
25th Judicial District Judge	William Old III
2nd 25th Judicial District Judge	William C Kirkendall
Tax Assessor-Collector	Mary Jane Poenitzsch
County Clerk	Kimberly Menke
County/District Attorney	Jay Johannes
District Clerk	Linda Holman
County Treasurer	Joyce Stancik
County Sheriff	R.H. "Curly" Wied, III
Justices of Peace	
Precinct No. 1	Billy Hefner
Precinct No. 2	James C. Maddux
Precinct No. 3	Francis Truchard
Precinct No. 4	Stan Warfield
Constable No. 1	Richard J. LaCourse Jr
Constable No. 2	Lonnie Hinze
Constable No. 3	Ivan Menke
Constable No. 4	Darrell Stancik
County Surveyor	Matthew Loessin
County Engineer	Robert Zajicek

COLORADO COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2016

Appointed Officials

Veterans' Service Officer	Eddie Hernandez
Public Defenders	Kevin Dunn Louis Gimbert
County Auditor	Raymie Kana
Adult Probation District Director	Rosann Mikes
Juvenile Probation District Director	Marty Maloney
Adult Probation Officer	Steve Heffley
Juvenile Probation Officer	Valerie Steffek
Juvenile Probation Officer	Trenessa Sewell
Local Health Authority	Alyssa Molina, M.D.
County Extension Office	
County Ag Agent	Stephen Janak
Consumer and Family Science	Hannah Krebs
Medical Director	Alyssa Molina, M.D.

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Financial Section

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Commissioners
Comprising the Commissioners' Court of
Colorado 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 Colorado County, Texas (the "County") as of and for the year ended December 31, 2016, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Colorado County, Texas as of December 31, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as noted in 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.

Change in Accounting Principle

As discussed in Note IV. M. to the financial statements, in 2016 the County adopted new accounting guidance, GASB Statement No. 77, *Tax Abatement Disclosures*. Our opinion is not modified with respect to this matter.

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, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Buttledge Cain & Company, PC

May 26, 2017

Management's Discussion and Analysis

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As management of Colorado County (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial performance of the County for the fiscal year ended December 31, 2016. Please read it in conjunction with the County's financial statements, which follow this section.

Financial Highlights

- Combined County assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$27,283,733 (net position). Of this amount, \$280,865 (restricted net position) may only be used to pay down the county's debt.
- The County's total net position increased \$859,204 during the current fiscal year. The significance of the positive net position is attributed to second year continued implementation of GASB 68 Accounting and Financial Reporting for Pensions and significantly due to the change in actuarial valuations of pension liability. The implementation of these standards requires governments to calculate and report the costs and obligations associated with pensions in their basic financial statements. Employers are required to recognize amounts for all benefits provided through the plan which include the net pension asset or liability, deferred outflows of resources, deferred inflows of resources and pension expense.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$8,697,632, an increase of \$430,069 in comparison with the prior year. The amount which is available for spending at the government's discretion (unassigned fund balance) in the general fund is \$3,145,830 or 28.5% of total general fund expenditures which is 1% higher than last year.
- The County's total debt increased by \$1,219,398 during the current fiscal year mainly attributed to second year continued implementation of GASB 68 and change in actuarial valuations of the County's pension liability.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Colorado County's basic financial statements. Colorado County's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements, and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. The statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payables and receivables.

The statement of net position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, increase or decrease in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal 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. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general administration, financial administration, judicial, public safety, public facilities, public transportation, conservation, and health and welfare.

The government-wide financial statements are presented on pages 27 and 28 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

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 outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal 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 government'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 reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a general fund, seventeen special revenue funds, a debt service fund, and two capital projects funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered to be a major fund. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

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

The notes to the financial statements can be found on pages 35 through 53 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparison schedules for the General Fund.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on the General Fund Budget.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of Colorado County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$27,283,733 at December 31, 2016.

The largest portion of the County's net position in the amount of \$17,961,710 reflects its net investment in capital assets such as land, buildings and improvements, equipment, and infrastructure (roads and bridges) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Total assets of \$50,243,444 reflect an increase of \$1,567,858 during the fiscal year.

An additional portion of the County's net position in the amount of \$501,882 represents resources that are subject to external restrictions, constitutional provisions, or enabling legislation regarding how they may be used. The remaining balance of \$8,820,141 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
 December 31, 2016

The County's condensed net position for the fiscal year ended December 31, 2016 is summarized as follows:

	Colorado County Net Position		
	Governmental Activities		
	2016	2015	Change
Current and other assets	\$ 25,228,066	\$ 23,536,583	\$ 1,691,483
Capital assets (net of accumulated depreciation)	25,015,378	25,139,003	(123,625)
Total assets	50,243,444	48,675,586	1,567,858
Deferred outflows of resources	2,602,495	970,388	1,632,107
Current and other liabilities	3,821,291	3,602,546	218,745
Long-term liabilities	10,496,301	9,276,903	1,219,398
Total liabilities	14,317,592	12,879,449	1,438,143
Deferred inflows of resources	11,244,614	10,341,996	902,618
Net position:			
Net investment in capital assets	17,961,710	17,696,723	264,987
Restricted	501,882	436,660	65,222
Unrestricted	8,820,141	8,291,146	528,995
Total net position	\$ 27,283,733	\$ 26,424,529	\$ 859,204

Colorado County Net Position – December 31, 2016 and 2015



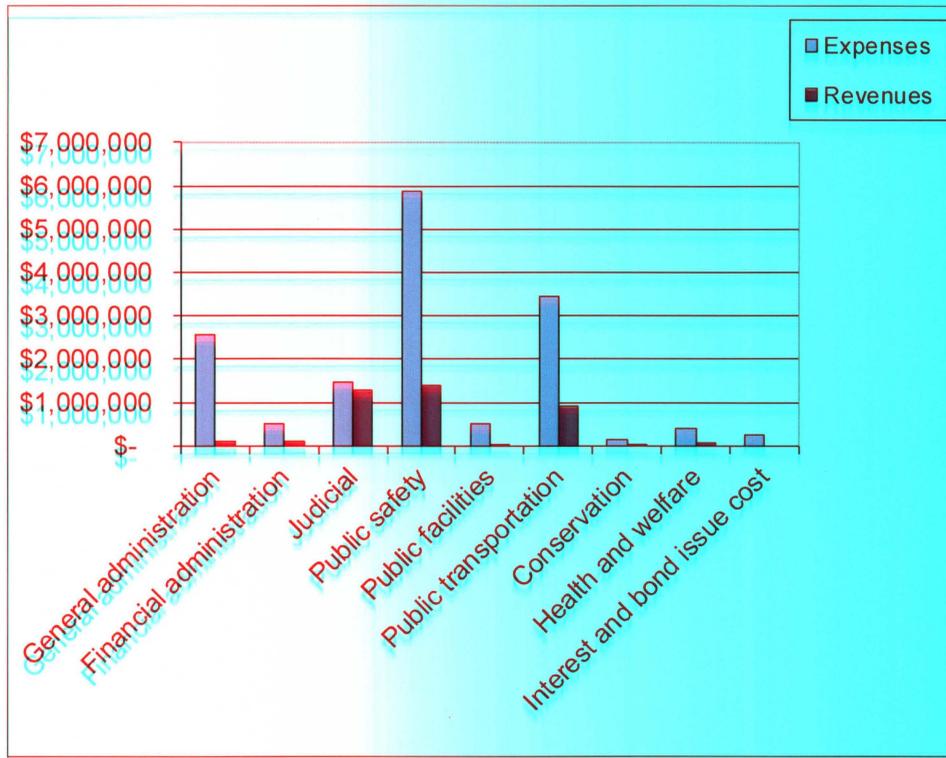
Governmental Activities. As shown in the schedule on the next page, the County's net position increased \$859,204 from \$26,424,529 to \$27,283,733 or 3.25 percent over the course of this fiscal year's operations.

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
 December 31, 2016

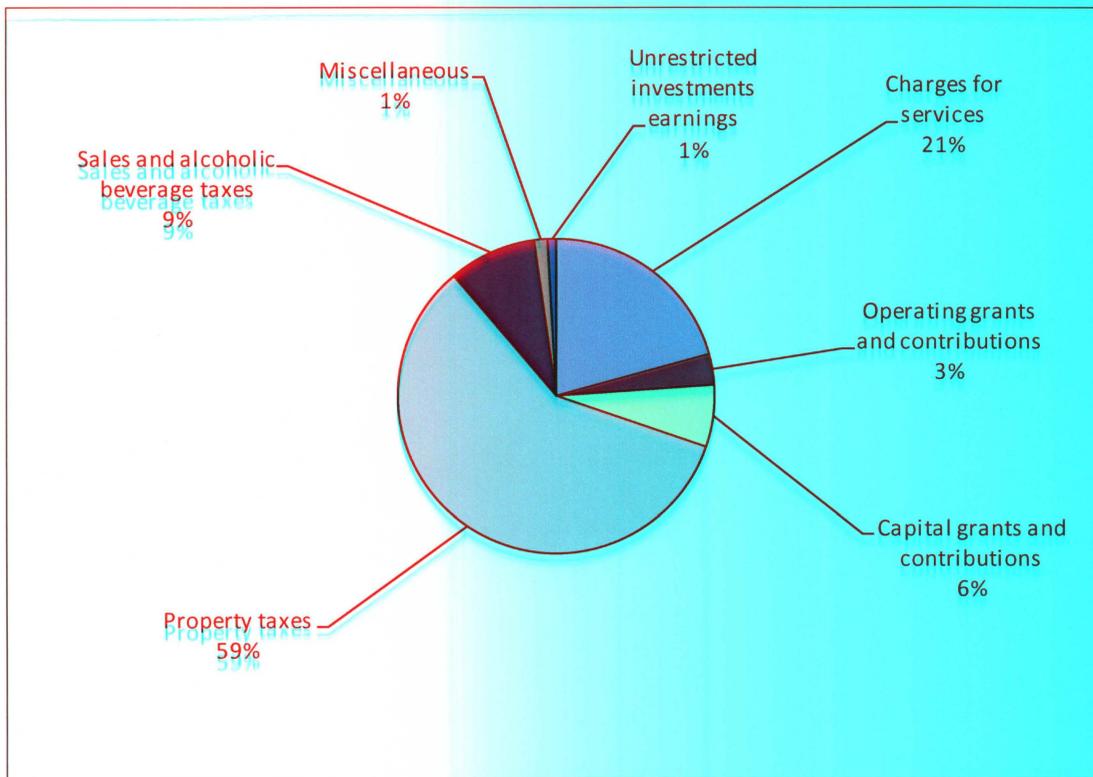
Colorado County Changes in Net Position

	Governmental Activities		
	2016	2015	Change
Revenues:			
Net Program Revenues:			
Charges for services	\$ 3,663,666	\$ 3,482,814	\$ 180,852
Operating grants and contributions	555,741	322,014	233,727
Capital grants and contributions	1,116,966	113,798	1,003,168
General Revenues:			
Property taxes	10,337,097	9,186,462	1,150,635
Sales and alcoholic beverage taxes	1,584,961	1,458,846	126,115
Miscellaneous	239,698	197,937	41,761
Unrestricted investments earnings	149,166	152,314	(3,148)
Special item inflow	-	-	-
Total revenues	<u>17,647,295</u>	<u>14,914,185</u>	<u>2,733,110</u>
Expenses:			
General administration	2,670,074	2,556,203	113,871
Financial administration	489,706	496,903	(7,197)
Judicial	1,495,389	1,462,381	33,008
Public safety	6,574,194	5,860,304	713,890
Public facilities	503,157	500,725	2,432
Public transportation	4,001,005	3,437,890	563,115
Conservation	147,488	147,903	(415)
Health and welfare	677,278	384,969	292,309
Interest on long term debt	229,800	269,343	(39,543)
Total expenses	<u>16,788,091</u>	<u>15,116,621</u>	<u>1,671,470</u>
Change in net position	859,204	(202,436)	<u>\$ 1,061,640</u>
Net position - beginning	26,424,529	27,579,827	
Prior period adjustment	-	(952,862)	
Net position - ending	<u>\$ 27,283,733</u>	<u>\$ 26,424,529</u>	

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



Key elements of the analysis of government-wide revenues and expenses reflect the following:

Capital grants and contributions showed the largest increase from the previous year mainly due to the county receiving FEMA disaster funds for the flooding that occurred during 2015 and 2016. Charges for Services and Miscellaneous Income showed slight increase from the previous year.

Property tax revenue increased \$1,150,635 partially due to new construction of 35.6 million that was added to the tax roll. Additionally, Commissioners' Court approved a Maintenance and Operations tax rate of \$0.45706, which exceeded the effective Maintenance and Operations tax rate of \$0.42276 by 8.11 percent.

The Effective Tax Rate is the tax rate that will produce the same total revenue for the current tax year that was generated for the previous tax year from the same properties on the tax roll. Therefore, for any given fiscal year, if a tax rate is set at the Effective Tax Rate, then any additional revenue for that fiscal year must come from new properties added to the tax roll.

Expenses increased \$1,671,470 or 11.06%. The majority of this increase is due to the following:

An increase in Public Safety due to EMS scheduling change which required more personnel to staff all three EMS stations and a transfer truck.

Commissioners' Court approved the addition of two full time employees at the jail to supervise the prisoners during food preparations. Increased prisoner food and medical expenses was also contributed to the increase.

An increase in Public Transportation of \$563,115 due to maintaining and repairing county roads after another year of heavy rainfall and flooding.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting budget controls and fiscal responsibility is the framework of the County's strong fiscal management and accountability. Colorado County's bond rating was raised from A+ to AA in December of 2013.

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 annual financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$8,697,632, an increase of \$430,069.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund increased \$192,595 to \$3,145,830 from the prior year amount of \$2,953,235. Unassigned fund balance represents 28.5 percent of total general fund expenses.

General Fund Budgetary Highlights

Significant Differences in Original vs. Final Budget:

During the year there was a \$195,900 increase in appropriations between the original and final amended budget. Following are the main components of the increase:

\$85,500 supplemental appropriation for outside legal services for various County legal issues.

\$32,500 supplemental appropriation for the purchase of a two Lifepak AED's for EMS.

\$42,750 supplemental appropriation for increased prisoner food and medical expenses at the jail.

\$37,000 supplemental appropriation for autopsies ordered by the Justices of the Peace.

The increase was possible because of additional anticipated receipts. Those receipts included an increase in sales tax (\$155,500) and an increase in intergovernmental (\$99,500).

Significant Budget Variances:

General Administration – Commissioners Court – the county saved on risk management insurance due to the carrier, Texas Association of Counties, issuing discounts and the Central Appraisal District issuing a credit for the County’s portion of the CAD’s budget surplus at the end of fiscal year 2015.

General Administration – Personnel Services; the county lost their IT Director and hired contract for the majority of the year until a replacement could be hired and also did not hire a part-time floater employee that was budgeted.

Financial Administration – Tax Assessor-Collector – Personnel Services was less than budget by \$38,791 due to a vacant position not being filled.

Public Facilities – Services and Charges were less by \$50,692; less repairs required to county buildings.

Public Safety – Emergency Medical Services – Supplies were less due to lower fuel prices.

Public Safety - County Sheriff – Personnel Services was less than budget by \$65,899; several authorized positions were not filled for most of the year.

Public Safety – County Sheriff – Supplies and Services & Charges were less due to the lower fuel prices and not outsourcing document imaging.

Indigent Health Care – Services and Charges; diligent indigent screening resulted in fewer qualified applicants and reduced related costs.

Capital Asset and Debt Administration

Capital assets. The County’s investment in capital assets for its governmental activities for the current fiscal year amounts to \$25,015,378 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, and infrastructure.

	Balance 12/31/16	Balance 12/31/15
Capital assets, not being depreciated:		
Land	\$ 504,022	\$ 501,410
Capital assets, being depreciated		
Buildings and improvements	13,787,349	14,580,598
Equipment	2,859,100	2,530,258
Infrastructure	7,864,907	7,526,737
	<u>\$ 25,015,378</u>	<u>\$ 25,139,003</u>

Major capital asset events during the current fiscal year included the following:

Purchased a Case backhoe, Caterpillar motorgrader and a pneumatic roller for road and bridge precincts.

Purchased an asphalt distributor, a patch truck, a water truck, and a Broce sweeper for road and bridge precincts.

Purchased a Chev and Dodge ¾ ton trucks for road and bridge precincts.

Purchased two Lifepak AED’s for EMS.

Purchased a new Ford Explorer for the EMS Director.

Purchased two new Dodge Charger’s, (2) Chevrolet Tahoe’s, and a Chevrolet Truck for the sheriff’s department.

Rebuilt two bridges located at Reese Lane and Brunessmill Road.

COLORADO COUNTY, TEXAS
Management's Discussion and Analysis
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Additional information on Colorado County's capital assets can be found in note IV. D. of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$6,740,000.

	12/31/16	12/31/15
GOVERNMENTAL ACTIVITIES:		
Certificates of obligation	\$ 6,740,000	\$ 7,165,000
Bond premium	-	-
Bond discount	(17,899)	(19,092)
Capital lease obligations	39,284	49,352
Compensated absences payable	188,946	187,378
OPEB obligation	331,567	296,372
Net pension liability	3,214,403	1,597,893
	\$ 10,496,301	\$ 9,276,903

The County's total debt increased \$1,219,398 during the current fiscal year mainly attributed to second year continued implementation of GASB 68 and change in actuarial valuations of the County's pension liability.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the County is \$209,375,978, which is significantly in excess of the County's outstanding general obligation debt.

Additional information on Colorado County's long-term debt may be found in Note IV. I. of this report.

Economic Factors and Next Year's Budgets and Rates

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Commissioners Court set the direction of the County, allocate its resources and establish its priorities.

The current year annual unemployment rate for Colorado County was 4.6 percent, up from 3.9 percent for the prior fiscal year. This compares favorably to the state's average unemployment rate of 4.8 percent and the national rate of 4.7 percent.

The county's financial performance and position are very strong. Over the last four years, the county has maintained year-end general fund balances between \$2.9 and \$3.7 million or about 19% - 28.5% of annual expenditures.

Sales and use tax revenues has reflected positive continued growth through fiscal year 2016.

Total assessed property valuation increased 1.84 percent.

On the expenditure side, increases are expected in public transportation.

In calculating the taxes for the fiscal year 2017 budget, Colorado County had a net taxable appraised value of \$2,093,759,781, which was an increase of \$37,867,359 from the previous year. This is a result of increased oil and gas activity along with increased residential and commercial growth.

All of these factors were considered in preparing the County's budget for the 2017 fiscal year. The property tax rate for the 2016 budget was set at \$0.5100 per hundred dollar valuation. Before the adjustment for newly added property, the effective tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Therefore, additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-in-Taxation laws.

Request for Information

This financial report is designed to provide a general overview of Colorado County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Raymie Kana, County Auditor, 318 Spring St., Suite 104, Columbus, Texas 78934.

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Basic Financial Statements

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COLORADO COUNTY, TEXAS

STATEMENT OF NET POSITION

DECEMBER 31, 2016

	Governmental Activities
ASSETS	
<i>Cash</i>	\$ 8,596,472
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	7,741,056
<i>Accounts</i>	4,906,048
<i>Due from other governments</i>	404,595
Restricted assets:	
<i>Cash</i>	2,209,291
<i>Due from other governments</i>	1,370,604
Capital assets not being depreciated:	
<i>Land</i>	504,022
Capital assets (net of accumulated depreciation):	
<i>Buildings and improvements</i>	13,787,349
<i>Equipment</i>	2,859,100
<i>Infrastructure</i>	7,864,907
Total Assets	<u>50,243,444</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	2,602,495
Total Outflows of Resources	<u>2,602,495</u>
LIABILITIES	
<i>Accounts payable</i>	298,492
<i>Due to others</i>	1,616,188
<i>Due to other governments</i>	1,906,611
Noncurrent liabilities:	
<i>Due within one year</i>	632,022
<i>Due in more than one year</i>	9,864,279
Total Liabilities	<u>14,317,592</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Deferred revenue</i>	11,244,614
Total Deferred Inflows of Resources	<u>11,244,614</u>
NET POSITION:	
<i>Net Investment in Capital Assets</i>	17,961,710
Restricted For:	
<i>Debt Service</i>	280,865
<i>Capital Projects</i>	221,017
<i>Unrestricted</i>	8,820,141
Total Net Position	<u>\$ 27,283,733</u>

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities:				
<i>General administration</i>	\$ 2,670,074	\$ 182,965	\$ 54,037	\$ --
<i>Financial administration</i>	489,706	114,636	--	--
<i>Judicial</i>	1,495,389	1,226,657	105,540	--
<i>Public safety</i>	6,574,194	1,258,792	75,022	--
<i>Public facilities</i>	503,157	60,765	--	5,097
<i>Public transportation</i>	4,001,005	763,911	--	1,111,869
<i>Conservation</i>	147,488	1,615	--	--
<i>Health and welfare</i>	677,278	54,325	321,142	--
<i>Interest on long-term debt</i>	229,800	--	--	--
Total Governmental Activities	<u>16,788,091</u>	<u>3,663,666</u>	<u>555,741</u>	<u>1,116,966</u>
Total Primary Government	<u>\$ 16,788,091</u>	<u>\$ 3,663,666</u>	<u>\$ 555,741</u>	<u>\$ 1,116,966</u>

General Revenues:
Ad valorem taxes, penalty and interest
Sales taxes
Alcoholic beverage taxes
Miscellaneous
Unrestricted investment earnings
 Total General Revenues
 Change in Net Position
 Net Position - Beginning
 Net Position - Ending

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and
Changes in
Net Position

Governmental
Activities

\$ (2,433,072)
(375,070)
(163,192)
(5,240,380)
(437,295)
(2,125,225)
(145,873)
(301,811)
(229,800)
(11,451,718)
(11,451,718)

10,337,097
1,560,280
24,681
239,698
149,166
12,310,922
859,204
26,424,529
\$ 27,283,733

COLORADO COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets:			
<i>Cash</i>	\$ 3,037,530	\$ 5,542,956	\$ 8,580,486
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	4,980,252	2,760,804	7,741,056
<i>Accounts</i>	4,851,822	54,225	4,906,047
<i>Due from other governments</i>	397,540	7,055	404,595
Restricted assets:			
<i>Cash</i>	1,422,356	786,935	2,209,291
<i>Due from other governments</i>	882,395	488,209	1,370,604
 Total Assets	 <u>\$ 15,571,895</u>	 <u>\$ 9,640,184</u>	 <u>\$ 25,212,079</u>
Liabilities:			
<i>Accounts payable</i>	\$ 198,401	\$ 14,915	\$ 213,316
<i>Due to others</i>	1,600,202	--	1,600,202
<i>Due to other governments</i>	1,906,611	--	1,906,611
Total Liabilities	<u>3,705,214</u>	<u>14,915</u>	<u>3,720,129</u>
 Deferred Inflows of Resources			
<i>Deferred revenue</i>	8,720,851	4,073,467	12,794,318
Total Deferred Inflows of Resources	<u>8,720,851</u>	<u>4,073,467</u>	<u>12,794,318</u>
 Fund Balances:			
<i>Restricted</i>	--	1,001,236	1,001,236
<i>Committed</i>	--	4,550,566	4,550,566
<i>Unassigned</i>	3,145,830	--	3,145,830
Total Fund Balances	<u>3,145,830</u>	<u>5,551,802</u>	<u>8,697,632</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 15,571,895</u>	 <u>\$ 9,640,184</u>	 <u>\$ 25,212,079</u>

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016*

Total fund balances - governmental funds balance sheet	\$ 8,697,632
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	25,015,378
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	465,416
Payables for bond principal which are not due in the current period are not reported in the funds.	(6,722,101)
Payables for capital leases which are not due in the current period are not reported in the funds.	(39,284)
Payables for bond interest which are not due in the current period are not reported in the funds.	(85,176)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(188,946)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,157,764
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	357,194
Recognition of the County's other post employment benefits is not reported in the funds.	(331,567)
Recognition of the County's net pension liability is not reported in the funds.	(3,214,403)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(430,669)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>2,602,495</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 27,283,733</u>

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 6,734,853	\$ 3,509,791	\$ 10,244,644
<i>Other taxes</i>	1,584,961	--	1,584,961
<i>Licenses and permits</i>	23,143	753,179	776,322
<i>Fines and forfeitures</i>	782,821	77,670	860,491
<i>Charges for services</i>	1,692,005	172,323	1,864,328
<i>Intergovernmental</i>	180,605	1,475,044	1,655,649
<i>Contributions</i>	--	25	25
<i>Miscellaneous</i>	247,144	167,447	414,591
Total revenues	<u>11,245,532</u>	<u>6,155,479</u>	<u>17,401,011</u>
Expenditures:			
Current:			
<i>General administration</i>	2,000,566	157,960	2,158,526
<i>Financial administration</i>	476,793	--	476,793
<i>Judicial</i>	1,483,986	39,585	1,523,571
<i>Public safety</i>	6,125,011	58,426	6,183,437
<i>Public facilities</i>	495,870	5,963	501,833
<i>Public transportation</i>	--	4,635,513	4,635,513
<i>Conservation</i>	146,393	--	146,393
<i>Health and welfare</i>	304,318	369,831	674,149
Debt service:			
<i>Principal</i>	--	429,309	429,309
<i>Interest and fiscal charges</i>	--	241,418	241,418
Total expenditures	<u>11,032,937</u>	<u>5,938,005</u>	<u>16,970,942</u>
Excess (deficiency) of revenues over (under) expenditures	212,595	217,474	430,069
Other financing sources (uses):			
<i>Transfers in</i>	--	28,473	28,473
<i>Transfers out</i>	(20,000)	(8,473)	(28,473)
Total other financing sources (uses)	<u>(20,000)</u>	<u>20,000</u>	<u>--</u>
Net change in fund balance	192,595	237,474	430,069
Fund balances, January 1	<u>2,953,235</u>	<u>5,314,328</u>	<u>8,267,563</u>
Fund balances, December 31	<u>\$ 3,145,830</u>	<u>\$ 5,551,802</u>	<u>\$ 8,697,632</u>

The accompanying notes are an integral part of this statement.

COLORADO 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 DECEMBER 31, 2016*

Net change in fund balances - total governmental funds	\$ 430,069
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,966,055
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,089,680)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	92,454
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	435,068
(Increase) decrease in accrued interest from beginning of period to end of period.	15,927
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(1,565)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	109,703
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	67,636
Change in OPEB liability is not reported in the funds.	(35,194)
Change in the County's net pension liability is not reported in the funds.	<u>(131,269)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 859,204</u>

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2016

	<u>Agency Funds</u>
ASSETS	
<i>Cash</i>	\$ <u>1,156,226</u>
Total Assets	\$ <u><u>1,156,226</u></u>
LIABILITIES	
<i>Accounts payable</i>	\$ 9,165
<i>Due to others</i>	834,607
<i>Due to other governments</i>	<u>312,454</u>
Total Liabilities	\$ <u><u>1,156,226</u></u>

The accompanying notes are an integral part of this statement.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the 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 normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions. The County has no legally separate component units.

B. Reporting Entity

The County is governed by an elected judge and four county commissioners which comprise the commissioners court.

The Colorado County Commissioners' Court is the level of government which has oversight responsibility and control over all activities of the County. The Court is composed of four commissioners, one elected from each of the four precincts in the County, and the County Judge elected from the entire County. The members are elected by the public and have decision making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. The County's operational activities include general and financial administration, judicial, public safety, public facilities, construction and maintenance of roads, conservation and health and welfare assistance. Although the County receives funding from local, state and federal government entities, it is not included in any other government's "reporting entity."

For financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The criteria used are as follows:

Financial Accountability - The primary government is deemed to be financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government. Additionally, the primary government may be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board. There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the financial statements present the County only.

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 government'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. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

The *general* fund is the County's primary operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

Major revenue sources include property and other taxes, intergovernmental revenues, charges for services, and investment of idle funds. Primary expenditures are for general and financial administration, judicial, public safety, public facilities, conservation and health and welfare assistance,

Additionally, the County reports the following fund types:

Sixteen nonmajor *special revenue* funds account for specific revenue sources that are legally restricted to expenditures for specialized purposes.

The *debt service* fund is used to account for the payment of principal and interest on general long-term bonded debt of the City. Payments of principal and interest on equipment, financing used in general activities of the City and other financing are serviced by the General Fund.

The *capital projects* fund is used to account for revenues and expenditures related to the acquisition and/or the restoration of public facilities and infrastructure improvements.

Ten *agency* funds account for assets held by the County as an agent for individuals, private organizations, other governments and other fiduciary funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations; these funds are used by the County Clerk, District Clerk, JP #1, JP #2, JP #3, JP #4, County Sheriff, County Attorney, County Tax Assessor/Collector, County Attorney, and for Payroll Clearing.

During the course of operations the government 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 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 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 has been incurred, regardless of the timing of the 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, 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 grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements

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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 government.

Agency funds have no measurement focus but utilize the accrual basis of accounting for reporting their assets and liabilities.

F. Budgetary information

1. Budgetary basis of accounting

Annual budgets are adopted on the cash basis for the general fund, debt service fund and certain special revenue funds. Other special revenue funds do not have appropriated budgets since other means control the use of these resources (e.g. state law or specific authorization by the Commissioners Court). The capital projects funds are appropriated on a project-length basis. Cash received in the current year, representing collection of the tax levy intended to finance the subsequent fiscal year's operations, is not included in revenue.

Cash representing property tax collected/received in advance of the fiscal year it is intended to finance is omitted from beginning and ending cash balances on budgetary schedules.

Annual budgets were not adopted for the following special revenue funds: County Attorney Forfeiture, Sheriff Forfeiture, LEOSE, Historical Commission, Hot Check, and the County Attorney Salary Supplement.

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners' Court. A public hearing is then held and the Commissioners' Court takes action on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available cash.

Once the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund, department and category. Any transfers of appropriations are first approved by the Commissioners' Court. Department heads may approve line item transfers for expenditures of their respective departments. However, no amendments for the personnel services category may be made without Commissioners' Court approval to the total budget. Thus, the legal level of budgetary control is at the personnel services category level within each department and the department level overall. Expenditures can exceed appropriations as long as they do not exceed available revenues and cash balances.

The Commissioners' Court made several supplemental budgetary appropriations throughout the year. Supplementary budgetary appropriations were made for the general fund and certain special revenue funds. Approximate changes were as follows:

General Fund	\$ 195,500	*/***
Special Revenue Funds		
County Attorney Forfeiture	10,451	*
Sheriff Forfeiture	5,963	*
Road & Bridge Precinct No. 1	345,500	**/**
Road & Bridge Precinct No. 2	290,000	**
Road & Bridge Precinct No. 3	287,000	*/**
Road & Bridge Precinct No. 4	538,000	**
LEOSE	6,655	*
Records Preservation	100,000	*
* Funded with available fund balance and/or additional miscellaneous income.		
** Funded with available fund balance and charges for services.		
*** Funded with grant proceeds.		

COLORADO COUNTY, TEXAS

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3. Budget/GAAP reconciliation

The following is a reconciliation of budget basis to GAAP basis for the General Fund:

	General Fund
Change in net unrestricted cash and investments	
- Budget Basis	\$ 278,821
Adjustments to GAAP basis	
Revenue recognition differences	(25,447)
Expenditure recognition differences	(60,779)
Net change in fund balance - GAAP Basis	<u>\$ 192,595</u>

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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 expenses/expenditures during the reporting period. Actual results could differ from those estimates.

H. 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.

Restricted cash is reported in funds receiving ad valorem tax revenue for taxes levied for use in fiscal year 2016.

2. Investments

The County's investment policy authorizes the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); (6) money market mutual funds regulated by the Securities and Exchange Commission with a dollar weighted average portfolio maturity of 90 days or less; (7) eligible investment pools organized and operating in compliance with the Public Funds Investment Act that have been authorized by the Commissioner's Court, and whose investment philosophy and strategy are consistent with the Policy and the County's ongoing investment strategy.

Investments maturing within one year of date of purchase are stated at cost or amortized cost; all other investments are stated at fair value which is based on quoted market prices. All investment income is recognized in the appropriate fund's statement of activity and or statement of revenues, expenditures and changes in fund balance.

3. Receivables and Payables

Due from Other Governments - Due from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the grantor have been met.

Reimbursements for services performed are recorded as receivables and revenue when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain

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contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

4. *Capital assets*

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the government-wide financial statements. Capital assets (except for grant assets with lower thresholds) are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are recorded at historical costs if purchased or constructed.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the government chose to include all such items regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life.

Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Buildings and improvements	30 years
Equipment	3 - 10 years
Infrastructure	20 - 45 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. Within this category, the County reports deferred charge on refunding and deferred pension outflows in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price and is amortized over the shorter of the life of the refunded or refunding debt. The deferred pension outflows represents pension related investment and economic/demographic losses and pension contributions subsequent to the last measurement date.

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. Within this category, the County reports deferred ad valorem taxes receivable, taxes collected in advance of the fiscal year they may be used to finance activities, and pension experience gains. 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, special assessments, and deferred pension inflows. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. *Net position flow assumption*

Sometimes the government 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 government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

COLORADO COUNTY, TEXAS

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8. *Fund balance flow assumptions*

Sometimes the government 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 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 government'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.

9. *Fund balance policies*

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

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 a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the court order remains in place until a similar action is taken (the adoption of another court order) 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 has by court order authorized the county auditor to assign fund balance. 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.

The County has adopted a minimum fund balance policy as follows:

- General Fund – Unassigned fund balance of approximately 18 – 25% of current year budgeted expenditures.
- Road and Bridge Funds – Assigned fund balance of approximately 18 – 25% of current year budgeted expenditures.
- Debt Service Fund – Restricted fund balance of approximately 25 – 50% of the following year's debt service requirements.

All funds had fund balance above their respective required minimum amounts.

I. **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**

The appraisal of property within the County is the responsibility of the Colorado County Appraisal District as required by legislation passed by the Texas Legislature. The Appraisal District is required under such legislation to assess all property within the Appraisal District on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the county may, at its own expense, require annual reviews of appraised values. The County may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

The County's property tax is levied and recorded as a receivable each October 1, on the assessed value listed as of the prior January 1, for all real and business property located in the County. Taxes are delinquent on February 1 following

COLORADO COUNTY, TEXAS

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the October 1 levy date. A statutory lien becomes effective on all property with unpaid taxes as of January 1 of the year following the assessment. The County is prohibited from using taxes collected between October 1 and December 31 until the first day of the budget year for which the taxes are levied. As a result, taxes collected between these dates are shown as restricted cash and deferred revenue on the balance sheets of the General and Debt Service Funds.

3. Compensated absences

Vacation

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave

Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists.

Liabilities for compensated absences are liquidated by the General fund and the four Road and Bridge funds.

II. Reconciliation of government-wide and fund financial statements

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balances for total governmental funds and net position as reported in the government-wide statement of net position. The details of the difference are as follows:

Court fines receivable are unavailable to pay for current period expenditures

Deferred fines and fee revenue	
County clerk fines	\$ 138,446
District clerk fines	287,862
Justice of peace fines	<u>731,456</u>
	\$ <u>1,157,764</u>

III. Stewardship, compliance, and accountability

Excess of expenditures over appropriations

The following funds had excess of expenditures over appropriations for personnel services within a department or for a department/fund:

General Fund	
County Judge - Personnel services	\$ 8,597
County Commissioners' Court - Personnel services	64
Veteran Service Officer - Personnel services	2
County Attny - Personnel services	1,133
Emergency Management - Personnel services	29

IV. Detailed notes on all activities and funds

A. Cash deposits with financial institutions

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 requires all deposits to be covered by Federal Depository

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Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. The County's deposits, including certificates of deposit, were fully insured or collateralized as required by the state statutes at December 31, 2016. At year end, the carrying amount of the County's deposits was \$11,961,989 (including \$2,209,291 restricted and \$1,156,226 in agency funds) and the respective bank balance was \$12,583,793. The bank balance was collateralized with securities held by the pledging financial institution's agent in the County's name. At year end, the County's depository had pledged securities, with a par value of \$13,191,315 and fair value of \$13,210,343.

B. Investments

State statutes, County bond ordinances and Commissioners Court orders authorize the County's investments. Although the County was actively investing during the year, there were no investments at December 31, 2016. The County has elected to disclose the various investment risks it is exposed to along with deposit risk.

Interest Rate Risk. – In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolios as follows:

- Operating portfolio - less than 270 days.
- Surplus funds portfolio – up to 5 years.
- Construction and capital improvements portfolios – up to 5 years.
- Special revenue fund portfolios – up to 2 years.
- Registry and state agency funds – up to 90 days.

Credit Risk – The County's investment policy limits investments as described previously in Note I.H.2.

Concentration of Credit Risk – With the exception of U.S. Government securities (100%), as authorized, and authorized local government investment pools (up to 60%), no more than 50% of the total investment portfolio may be invested in any one security type or with a single financial institution. Investments in money market mutual funds are limited to 10% of the County's total portfolio.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of a failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party.

C. Receivables

Governmental fund type receivables consist of amounts due for property taxes or amounts due for services (net of allowance for uncollectibles). Any portion of receivables that does not meet the criteria for revenue recognition is recorded as deferred revenue.

Concentrations of Credit Risk. - Governmental fund type accounts and taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for approving credit and filing property tax liens.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

Receivables for individual major funds and nonmajor funds in the aggregate at December 31, 2016 were as follows:

	<u>Major Fund</u> <u>General</u>	<u>Non-Major</u> <u>Funds</u>	<u>Total</u>
Taxes receivable	\$ 4,980,252	\$ 2,760,804	\$ 7,741,056
Accounts receivable:			
Ambulance receivable	609,445	-	609,445
Allowance for uncollectible accounts	(252,250)	-	(252,250)
	<u>357,195</u>	<u>-</u>	<u>357,195</u>
Fines receivable	7,507,558	189,000	7,696,558
Allowance for uncollectible accounts	(3,046,368)	(138,842)	(3,185,210)
	<u>4,461,190</u>	<u>50,158</u>	<u>4,511,348</u>
Other receivables	33,437	4,067	37,504
Total Accounts Receivable	<u>4,851,822</u>	<u>54,225</u>	<u>4,906,047</u>
Total	<u>\$ 5,337,447</u>	<u>\$ 2,760,804</u>	<u>\$ 8,098,251</u>

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Deferred</u>	<u>Difference</u>
Governmental Activities			
Deferred pension inflows	\$ -	\$ 430,669	\$ (430,669)
General Fund			
Ambulance receivable	357,195	-	357,195
Fines and fees receivable	1,102,013	-	1,102,013
Taxes collected in advance	2,304,708	2,301,394	3,314
Current ad valorem taxes receivable	4,956,935	4,660,937	295,998
	<u>8,720,851</u>	<u>6,962,331</u>	<u>1,758,520</u>
Non-Major Funds			
Fines and fees receivable	50,159	-	50,159
Taxes collected in advance	1,275,143	1,272,867	2,276
Current ad valorem taxes receivable	2,748,165	2,578,747	169,418
	<u>4,073,467</u>	<u>3,851,614</u>	<u>221,853</u>
Total	<u>\$ 12,794,318</u>	<u>\$ 11,244,614</u>	<u>\$ 1,549,704</u>

The current ad valorem taxes receivable represent taxes levied on October 1 to be used to finance activities for the following fiscal year beginning on January 1.

D. Capital assets

Capital assets are recorded at cost or, if donated, at fair market value at the date of receipt. In accordance with GASB-34, depreciation policies were adopted to include useful lives and classification by function. Infrastructure assets are listed at estimated or actual historical costs. General capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and

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the related assets are reported in governmental-type activities. Donated capital assets are valued at their estimated fair market value on the date of donation.

The County uses the following criteria to classify capital assets:

Useful life exceeds one year, and cost equals \$5,000 or more for assets acquired by governmental funds.

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

Depreciation and amortization of capital assets are estimated using the straight line method over estimated useful lives and are charged as an expense against operations. Accumulated depreciation and amortization are reported for governmental activities.

The following is a summary of capital asset activity for the year ended December 31, 2016:

	Balance 12/31/15	Additions	Retirements	Transfers and Completed Construction	Balance 12/31/16
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$ 501,410	\$ 2,612	\$ -	\$ -	\$ 504,022
Total capital assets not being depreciated	501,410	2,612	-	-	504,022
Capital assets, being depreciated					
Buildings and improvements	25,168,789	-	-	-	25,168,789
Equipment	9,663,497	1,036,831	(100,239)	-	10,600,089
Infrastructure	98,538,253	926,612	(929,554)	-	98,535,311
Total capital assets being depreciated	133,370,539	1,963,443	(1,029,793)	-	134,304,189
Less accumulated depreciation for:					
Buildings and improvements	(10,588,191)	(793,249)	-	-	(11,381,440)
Equipment	(7,133,239)	(707,988)	100,238	-	(7,740,989)
Infrastructure	(91,011,516)	(564,931)	906,043	-	(90,670,404)
Total accumulated depreciation	(108,732,946)	(2,066,168)	1,006,281	-	(109,792,833)
Total capital assets being depreciated, net	24,637,593	(102,725)	(23,512)	-	24,511,356
Governmental activities capital assets, net	<u>\$ 25,139,003</u>	<u>\$ (100,113)</u>	<u>\$ (23,512)</u>	<u>\$ -</u>	<u>\$ 25,015,378</u>

Depreciation expense was charged to governmental activities functions/programs of the primary government as follows:

Functions/Programs	
General administration	\$ 514,684
Judicial	508,390
Public safety	15,171
Public transportation	11,667
Health and welfare	1,016,256
	<u>\$ 2,066,168</u>

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E. Pension obligations

Texas County and District Retirement System (TCDRS)

1. Plan Description.

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

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

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

2. Benefits.

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

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	70
Inactive employees entitled to but not yet receiving benefits	158
Active employees	188
	<hr/>
	416
	<hr/>

3. Contributions.

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 12.00%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2016, were \$774,297 and were equal to the required contributions.

4. Net Pension Liability.

The County's Net Pension Liability (NPL) was measured as of December 31, 2015, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

COLORADO COUNTY, TEXAS

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

Asset Class		Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	14.00%	8.45%
	MSCI World (net) Index	1.50%	5.75%
Global Equities	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Developed	MSCI World Ex USA (net)	8.00%	6.45%
International Equities - Emerging	Barclays Capital Aggregate Bond Index	3.00%	1.00%
Investment Grade Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
Distress Debt	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index3.00	3.00%	4.00%
	Alerian MLP Index	3.00%	6.80%
REIT Equities	Cambridge Associates Real Estate Index	5.00%	6.90%
Master Limited Partnerships (MLPs)	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%
Private Real Estate Partnerships		<u>100.00%</u>	
Hedge Funds			

5. Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

6. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(c)
Balance at 12/31/2014	\$ 22,532,387	\$ 20,934,494	\$ 1,597,893
Changes for the year:			
Service cost	773,517	-	773,517
Interest	1,840,828	-	1,840,828
Change of benefit terms	67,051	-	67,051
Difference between expected and actual experience	(321,956)	-	(321,956)
Changes of assumptions	259,033	-	259,033
Contributions - employer	-	743,592	(743,592)
Contributions - employee	-	432,322	(432,322)
Net investment income	-	(144,584)	144,584
Benefit payments, including refunds of employee contributions	(704,126)	(704,126)	-
Amortization of prior year assets	-	-	-
Administrative expense	-	(15,190)	15,190
Other changes	-	(14,178)	14,178
Net changes	<u>1,914,347</u>	<u>297,836</u>	<u>1,616,511</u>
Balance at 12/31/2015	<u>\$ 24,446,734</u>	<u>\$ 21,232,330</u>	<u>\$ 3,214,404</u>

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

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total Pension Liability	\$ 27,491,986	\$ 24,446,734	\$ 21,900,863
Fiduciary Net Position	<u>21,232,330</u>	<u>21,232,330</u>	<u>21,232,330</u>
Net Pension Liability / (Asset)	<u>\$ 6,259,656</u>	<u>\$ 3,214,404</u>	<u>\$ 668,533</u>

8. 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.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

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

For the year ended December 31, 2016, the County recognized pension expense of \$869,664. At December 31, 2016, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/30/15 Expense	Balance of Deferred Inflows 12/31/2015	Balance of Deferred Outflows 12/31/2015
Investment (gains) or losses	\$ 1,873,036	12/31/2015	5.0	\$ 374,607	\$ -	\$ 1,498,429
	277,000	12/31/2014	5.0	55,400	-	166,200
Economic/demographic (gains) or losses	(321,956)	12/31/2015	4.0	(80,489)	241,467	-
	(378,403)	12/31/2014	4.0	(94,601)	189,202	-
Assumptions changes or inputs	259,033	12/31/2015	4.0	64,758	-	194,275
	-	12/31/2014	5.0	-	-	-
Employer contributions made subsequent to measurement date						743,592
				<u>\$ 319,675</u>	<u>\$ 430,669</u>	<u>\$ 2,602,496</u>

\$743,592 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	
2016	\$ 319,676
2017	319,676
2018	414,276
2019	374,607
2020	-
Thereafter	-
	<u>\$ 1,428,235</u>

F. Other postemployment benefit (OPEB) obligations

Colorado County Retiree Health Care Plan

Plan Description. The Colorado County Retiree Health Care Plan is not a formal document detailing the specific terms of the plan, but is a substantive plan - loosely defined as the benefits covered by the plan as understood by the employer and plan members at the time of each actuarial valuation.

Plan Eligibility. Permanent full-time employees who retire drawing a monthly county pension from the Texas County & District Retirement System (TCDRS) are eligible to participate in the Texas Association of Counties HEBP health care plan at the expense of the retiree.

Members are eligible for retirement in TCDRS at age 60 with 8 years of service credit or at any age with 20 years of service credit or when member's age plus service credit totals 75. Members terminating before normal retirement conditions are not eligible. Benefits include dental/vision coverage, and life insurance.

Retirees who terminate employment before normal retirement conditions are not eligible.

Retiree's surviving spouses are eligible for death-in-service benefits if the spouse was enrolled in the TAC HEBP health care plan at the time of the retiree's death at the expense of the surviving spouse.

Employees who become eligible for disability retirement also are eligible to participate in the plan at the expense of the retiree.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

TAC HEBP health care coverage terminates once the retiree is eligible for Medicare. The retiree is then eligible for the County Silver Choice Plan at the retiree’s expense. Spouses and dependents of a Medicare eligible retiree may continue TAC HEBP health care coverage for up to 18 months through COBRA.

Health Care and Other Benefits. Retiree medical coverage for retirees is the same as coverage provided to active County employees in accordance with the terms and conditions of the current TAC HEBP health care coverage if they were enrolled at the time of death. Benefits include medical and prescription drug, vision/dental coverage, and life insurance (\$10,000 without AD&D until age 65). All benefits are provided at the expense of the retiree.

Funding Policies. The County does not make annual contributions to the plan, but it records as expense, the change in the Net OPEB Obligation.

Under this funding policy, GASB 45 requires the use of a discount rate consistent with the investment return on the employer’s general assets. In the valuation, the discount rate is 4.5%.

The actuarially determined contribution requirement for the County’s fiscal year is computed through an interim actuarial projection performed as of December 31, 2015. The actuarial projection is performed to determine the adequacy of the contribution rate, to describe the current financial condition of OPEB and to analyze changes in conditions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information (initiated in 2008) provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on the plan and include the types of benefits in force at the valuations date and the pattern of sharing benefit costs between the County and the plan members to that point. Actuarial calculations reflect a long term perspective and employ methods and assumptions that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

Significant Actuarial Assumptions

Actuarially assumed investment rate	4.5% net of expenses RP-2014 Total Table with Projection MP-2015 Fully
Mortality rates for males and females	Generational
Retirement, disablement and separation rates	Graduated rates based on age (detailed in actuary's report).
Actuarial cost method	The projected unit credit cost method.
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	5.0% per annum
Method used for determining actuarial value of assets	Market value of assets
Amortization method	Level percentage of compensation
Amortization period	Level period for 30 years

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

The County’s net OPEB liability for fiscal years ended December 31, 2016, 2015, and 2014 are as follows:

	2016	2015	2014
Annual Required Contribution (ARC)	\$ 34,215	\$ 17,616	\$ 17,426
Interest on net OPEB (NOPEB)	13,337	12,796	12,242
Adjustment to ARC	(12,357)	(11,858)	(11,343)
Annual OPEB cost	35,195	18,554	18,325
Participant contributions	-	(6,546)	(6,014)
Change in OPEB	35,195	12,008	12,311
NOPEB - January 1	296,372	284,364	272,053
NOPEB - December 31	<u>\$ 331,567</u>	<u>\$ 296,372</u>	<u>\$ 284,364</u>

Funded status and funding progress. As of December 31, 2016, the most recent actuarial valuation date, the funded status of the plan was as follows:

Year Ended	Annual OPEB Cost	County Contribution	Percentage Contributed	Net OPEB Cost
December 31, 2016	\$ 35,195	\$ -	0.0%	\$ 331,567
December 31, 2015	18,554	6,546	35.3%	296,372
December 31, 2014	18,325	6,014	32.8%	284,364

G. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County’s policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County’s basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess insurance coverage. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County’s basic financial statements.

H. Lease obligations

Operating Leases. The County has entered into operating leases for copy machines for various offices which monthly payments are made by the general fund.

FY	Amount
2017	\$ 67,653
2018	63,735
2019	53,913
2020	53,253

I. Long-term liabilities

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are repaid by the debt service funds.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

At December 31, 2016, the County had the following outstanding bonded debt:

<u>Purpose</u>	<u>Original Amount</u>	<u>Year of Issue</u>	<u>Final Maturity</u>	<u>Average Annual Payment</u>	<u>Interest Rate</u>	<u>Balance 12/31/2016</u>
GOVERNMENTAL ACTIVITIES DEBT						
Certificates of Obligation:						
Building restoration	\$ 5,000,000	2008	2028	424,500	1.25% - 3.92%	\$ 4,265,000
Building restoration	2,750,000	2012	2031	187,000	3.92%	2,475,000
Bond premium/discount						<u>(17,899)</u>
Total Governmental Activites Debt						<u>\$ 6,722,101</u>

Annual debt service requirements to maturity for general debt are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 435,000	\$ 227,138	\$ 662,138
2018	445,000	212,966	657,966
2019	455,000	198,402	653,402
2020	470,000	183,446	653,446
2021	-	-	-
2021 - 2025	2,550,000	672,357	3,222,357
2026 - 2030	2,185,000	208,342	2,393,342
2031	200,000	5,750	205,750
	<u>\$ 6,740,000</u>	<u>\$ 1,708,401</u>	<u>\$ 8,448,401</u>

Interest incurred and charged to expense totaled \$248,342. Payments for this debt are made by the debt service fund.

Capital Lease Obligation

Capitalized lease obligations are comprised of leases which terms provide for a bargain purchase options at the end of the lease period or provide the rights of ownership during the economic useful life of the assets. The general fund is used to make payments as due.

\$49,352 due in monthly instalments of \$621 including interest accruing at 5.85%, maturing in August, 2016 and secured by equipment with an original cost and net book value of \$49,352

\$ 39,284

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

Annual scheduled lease payments are as follows:

Year Ending December 31,	Amount
2017	\$ 10,790
2018	10,790
2019	10,789
2020	10,789
	<u>43,158</u>
Less interest	(3,874)
	<u>\$ 39,284</u>

Changes in long-term liabilities for the year ended December 31, 2016 are as follows:

	12/31/2015	Additions	Retirements	12/31/2016	Due in One Year
GOVERNMENTAL ACTIVITIES:					
Certificates of obligation	\$ 7,165,000	\$ -	\$ (425,000)	\$ 6,740,000	\$ 435,000
Bond premium	-	-	-	-	-
Bond discount	(19,093)	-	1,194	(17,899)	(1,193)
Capital lease obligation	49,352	-	(10,068)	39,284	9,269
Compensated absences payable	187,378	259,911	(258,343)	188,946	188,946
OPEB obligation	296,372	35,195	-	331,567	-
Net pension obligation	1,597,894	3,114,379	(1,497,870)	3,214,403	-
	<u>\$ 9,276,903</u>	<u>\$ 3,409,485</u>	<u>\$ (2,190,087)</u>	<u>\$ 10,496,301</u>	<u>\$ 632,022</u>

J. Fund balance

In government-wide statements, Net position is classified into three categories as follows:

1. *Net investment in capital assets* – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. *Restricted* – This component of net position consists of assets whose use is restricted by contributors, laws or regulations of other governments, or by laws through constitutional provisions or enabling legislation.
3. *Unrestricted* – This component of net position consists of those assets that do not meet the definition of “restricted” or “net investment in capital assets.”

Governmental funds classify fund balances as follows:

1. *Nonspendable Fund Balances* – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.
2. *Restricted Fund Balance* – Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.
3. *Committed Fund Balance* – Amounts that can only be used for specific purposes pursuant to constraints imposed by the Commissioners Court (the “Court”) by formal action through adoption of a resolution, unless the Court removes or changes the specified use by taking the same type of action used to commit the amounts.
4. *Assigned Fund Balance* – Amounts assigned to a specific purpose to which the Court has delegated authority to the County Auditor to determine the assigned amounts of each fund.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

5. *Unassigned Fund Balance* – Amounts that are available for any purpose; these amounts can be reported only in the County’s General Fund or as deficits in other governmental funds.

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The County fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

	General Fund	Other Funds	Total
Fund Balances:			
Restricted for:			
Debt service	\$ -	\$ 58,850	\$ 58,850
Justice administration	-	413,864	413,864
Preservation	-	295,427	295,427
County administration facilities	-	8,228	8,228
Capital projects	-	224,867	224,867
Committed to:			
Airport operations	-	4,044	4,044
County administration facilities	-	-	-
Road & bridge maintenance	-	4,544,104	4,544,104
Preservation	-	2,418	2,418
Unassigned:	3,145,830	-	3,145,830
	<u>\$ 3,145,830</u>	<u>\$ 5,551,802</u>	<u>\$ 8,697,632</u>

K. Interfund transfers

The composition of interfund transfers for the current fiscal year is as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 20,000
Nonmajor governmental funds	28,473	8,473
Total	<u>\$ 28,473</u>	<u>\$ 28,473</u>

Transfers were made primarily to support and courthouse preservation.

L. Commitments and Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, 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.

From time to time, the County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of County’s legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

COLORADO COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2016

M. Change in Generally Accepted Accounting Principles

The County has implemented new accounting guidance from Government Accounting Standards Board Statement No. 77, *Tax Abatement Disclosures*.

N. Tax Abatements

The County negotiates property tax abatement agreements on an individual basis. The County has a tax abatement agreement with a manufacturing facility under the authority of the Texas Property Redevelopment Act. The County established an abatement policy with two tiers (\$250,000 to \$999,999 or \$1,000,000 or more) for the value of eligible improvements, and a requirement for creating or preventing the loss of 10 jobs. The tax abatement amount is determined by Colorado County Central Appraisal District (CCCAD) under the terms of the abatement agreement. An abatement factor (given by CCAD's Tax Abatement Registry) is used to determine the portion of assessed taxable value excluded to determine the taxable value subject to the County's tax rate. If a default of the abatement agreement occurs during the agreement period, the County may apply established procedures to recapture abated taxes. Generally, abatement recipients agree to make eligible improvements and meet proposed employment targets.

Certain property improvements made during the improvement period are exempt from property taxes according to a multiyear abatement schedule with decreasing amounts abated over a 5 year period. Property taxes assessed October 1, 2015 for fiscal year 2016 amounted to a 100% abatement or \$80,576. Property taxes assessed October 1, 2016 for fiscal year 2017 amounted to a 75% abatement or \$62,375.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
Page 1 of 6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 6,575,124	\$ 6,575,124	\$ 6,718,450	\$ 143,326
<i>Other taxes</i>	1,315,350	1,317,850	1,475,919	158,069
<i>Licenses and permits</i>	30,000	30,000	22,776	(7,224)
<i>Fines and forfeitures</i>	862,975	898,375	781,792	(116,583)
<i>Charges for services</i>	1,719,100	1,748,100	1,687,718	(60,382)
<i>Intergovernmental</i>	123,500	223,000	191,673	(31,327)
<i>Miscellaneous</i>	198,951	228,451	392,651	164,200
Total receipts	10,825,000	11,020,900	11,270,979	250,079
Disbursements:				
Current:				
<i>General Administration</i>				
<i>County Judge</i>				
<i>Personnel services</i>	203,500	203,500	204,397	(897)
<i>Supplies</i>	2,500	2,500	2,583	(83)
<i>Services and charges</i>	6,650	6,650	3,995	2,655
<i>Capital outlay</i>	2,500	2,500	1,499	1,001
Total County Judge	215,150	215,150	212,474	2,676
<i>Commissioners' Court</i>				
<i>Personnel services</i>	300,250	300,250	300,314	(64)
<i>Supplies</i>	70,000	72,000	71,740	260
<i>Services and charges</i>	492,750	576,250	595,295	(19,045)
Total Commissioners' Court	863,000	948,500	967,349	(18,849)
<i>County Clerk</i>				
<i>Personnel services</i>	365,600	365,600	360,681	4,919
<i>Supplies</i>	14,000	14,000	8,326	5,674
<i>Services and charges</i>	20,000	9,250	8,411	839
<i>Capital outlay</i>	5,000	5,000	825	4,175
Total County Clerk	404,600	393,850	378,243	15,607
<i>Elections</i>				
<i>Personnel services</i>	--	6,500	5,881	619
<i>Supplies</i>	15,000	15,000	6,770	8,230
<i>Services and charges</i>	24,600	39,600	37,157	2,443
<i>Capital outlay</i>	10,000	10,000	7,600	2,400
Total Elections	49,600	71,100	57,408	13,692
<i>Veteran Service Officer</i>				
<i>Personnel services</i>	18,950	18,950	18,952	(2)
<i>Supplies</i>	1,000	1,000	446	554
<i>Services and charges</i>	1,750	1,750	756	994
Total Veteran Service Officer	21,700	21,700	20,154	1,546
<i>Information Technology</i>				
<i>Personnel services</i>	71,950	71,950	9,445	62,505
<i>Supplies</i>	1,500	3,000	3,110	(110)
<i>Services and charges</i>	127,500	171,500	147,815	23,685
<i>Capital outlay</i>	2,000	2,000	600	1,400
Total Information Technology	202,950	248,450	160,970	87,480

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Nondepartmental</i>				
<i>Personnel services</i>	\$ 106,850	\$ 100,350	\$ 22,554	\$ 77,796
<i>Supplies</i>	38,500	38,500	30,481	8,019
<i>Services and charges</i>	144,150	114,150	79,950	34,200
<i>Capital outlay</i>	100,000	--	--	--
<i>Other</i>	--	10,750	10,790	(40)
<i>Total Nondepartmental</i>	<u>389,500</u>	<u>263,750</u>	<u>143,775</u>	<u>119,975</u>
<i>Total General Administration</i>	<u>2,146,500</u>	<u>2,162,500</u>	<u>1,940,373</u>	<u>222,127</u>
<i>Financial Administration</i>				
<i>County Auditor</i>				
<i>Personnel services</i>	191,500	191,500	189,678	1,822
<i>Supplies</i>	3,450	3,450	2,730	720
<i>Services and charges</i>	6,000	6,000	4,955	1,045
<i>Capital outlay</i>	2,000	2,000	838	1,162
<i>Total County Auditor</i>	<u>202,950</u>	<u>202,950</u>	<u>198,201</u>	<u>4,749</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	46,490	46,490	46,467	23
<i>Supplies</i>	1,560	1,560	1,648	(88)
<i>Services and charges</i>	2,000	2,000	1,369	631
<i>Capital outlay</i>	1,500	1,500	--	1,500
<i>Total County Treasurer</i>	<u>51,550</u>	<u>51,550</u>	<u>49,484</u>	<u>2,066</u>
<i>Tax Assessor - Collector</i>				
<i>Personnel services</i>	261,450	261,450	222,659	38,791
<i>Supplies</i>	3,500	3,500	2,224	1,276
<i>Services and charges</i>	8,000	8,000	5,507	2,493
<i>Capital outlay</i>	1,200	1,200	--	1,200
<i>Total Tax Assessor - Collector</i>	<u>274,150</u>	<u>274,150</u>	<u>230,390</u>	<u>43,760</u>
<i>Total Financial Administration</i>	<u>528,650</u>	<u>528,650</u>	<u>478,075</u>	<u>50,575</u>
<i>Judicial</i>				
<i>County Court</i>				
<i>Services and charges</i>	32,000	32,000	21,773	10,227
<i>Total County Court</i>	<u>32,000</u>	<u>32,000</u>	<u>21,773</u>	<u>10,227</u>
<i>Public Defender</i>				
<i>Personnel services</i>	168,800	168,800	161,872	6,928
<i>Supplies</i>	3,000	3,000	2,467	533
<i>Services and charges</i>	4,000	4,000	3,763	237
<i>Capital outlay</i>	1,000	1,000	--	1,000
<i>Total Public Defender</i>	<u>176,800</u>	<u>176,800</u>	<u>168,102</u>	<u>8,698</u>
<i>25th Judicial District</i>				
<i>Supplies</i>	250	250	--	250
<i>Services and charges</i>	25,150	25,150	21,246	3,904
<i>Total 25th Judicial District</i>	<u>25,400</u>	<u>25,400</u>	<u>21,246</u>	<u>4,154</u>

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>2nd 25th Judicial District</i>				
Supplies	\$ 250	\$ 250	\$ --	\$ 250
Services and charges	25,150	25,150	20,855	4,295
Total 2nd 25th Judicial District	25,400	25,400	20,855	4,545
<i>District Court</i>				
Services and charges	76,000	87,400	71,929	15,471
Total District Court	76,000	87,400	71,929	15,471
<i>District Clerk</i>				
Personnel services	167,300	167,300	163,774	3,526
Supplies	6,000	5,750	6,059	(309)
Services and charges	3,000	4,750	4,873	(123)
Capital outlay	5,000	3,500	2,621	879
Total District Clerk	181,300	181,300	177,327	3,973
<i>Justice of the Peace Number 1</i>				
Personnel services	143,200	143,200	133,047	10,153
Supplies	4,000	4,000	1,582	2,418
Services and charges	9,250	9,250	5,869	3,381
Capital outlay	2,000	2,000	1,192	808
Total Justice of the Peace Number 1	158,450	158,450	141,690	16,760
<i>Justice of the Peace Number 2</i>				
Personnel services	136,350	136,350	135,566	784
Supplies	4,000	4,000	2,369	1,631
Services and charges	11,500	11,500	10,424	1,076
Capital outlay	2,000	2,000	830	1,170
Total Justice of the Peace Number 2	153,850	153,850	149,189	4,661
<i>Justice of the Peace Number 3</i>				
Personnel services	138,350	138,350	138,284	66
Supplies	5,500	5,500	3,559	1,941
Services and charges	6,450	6,450	5,076	1,374
Capital outlay	3,000	3,000	1,631	1,369
Total Justice of the Peace Number 3	153,300	153,300	148,550	4,750
<i>Justice of the Peace Number 4</i>				
Personnel services	93,750	93,750	83,626	10,124
Supplies	4,000	4,000	2,148	1,852
Services and charges	13,750	14,750	13,324	1,426
Capital outlay	2,000	1,000	--	1,000
Total Justice of the Peace Number 4	113,500	113,500	99,098	14,402
<i>County Attorney</i>				
Personnel services	432,400	432,400	433,533	(1,133)
Services and charges	26,000	30,000	27,733	2,267
Capital outlay	2,000	3,500	3,353	147
Total County Attorney	460,400	465,900	464,619	1,281
Total Judicial	1,556,400	1,573,300	1,484,378	88,922

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public Safety</i>				
<i>Emergency Management</i>				
<i>Personnel services</i>	\$ 41,150	\$ 41,150	\$ 41,179	\$ (29)
<i>Supplies</i>	3,000	3,000	464	2,536
<i>Services and charges</i>	39,950	39,950	37,346	2,604
<i>Capital outlay</i>	20,000	16,500	1,697	14,803
<i>Other</i>	40,000	43,500	43,523	(23)
<i>Total Emergency Management</i>	<u>144,100</u>	<u>144,100</u>	<u>124,209</u>	<u>19,891</u>
<i>EMS Director/Ambulance</i>				
<i>Personnel services</i>	1,333,600	1,333,600	1,329,490	4,110
<i>Supplies</i>	150,000	156,500	108,853	47,647
<i>Services and charges</i>	125,500	124,000	104,526	19,474
<i>Capital outlay</i>	95,000	122,500	81,861	40,639
<i>Total EMS Director/Ambulance</i>	<u>1,704,100</u>	<u>1,736,600</u>	<u>1,624,730</u>	<u>111,870</u>
<i>Constables</i>				
<i>Personnel services</i>	119,400	119,400	118,533	867
<i>Services and charges</i>	14,500	14,750	7,525	7,225
<i>Capital outlay</i>	2,000	1,750	--	1,750
<i>Total Constables</i>	<u>135,900</u>	<u>135,900</u>	<u>126,058</u>	<u>9,842</u>
<i>911 Rural Addressing</i>				
<i>Personnel services</i>	98,650	98,650	98,523	127
<i>Supplies</i>	6,500	6,500	5,429	1,071
<i>Services and charges</i>	12,400	12,400	8,274	4,126
<i>Capital outlay</i>	8,000	8,000	3,184	4,816
<i>Total 911 Rural Addressing</i>	<u>125,550</u>	<u>125,550</u>	<u>115,410</u>	<u>10,140</u>
<i>County Sheriff</i>				
<i>Personnel services</i>	1,820,000	1,820,000	1,754,101	65,899
<i>Supplies</i>	153,500	106,000	92,984	13,016
<i>Services and charges</i>	192,000	229,250	201,706	27,544
<i>Capital outlay</i>	195,000	195,000	210,279	(15,279)
<i>Other</i>	--	35,000	--	35,000
<i>Total County Sheriff</i>	<u>2,360,500</u>	<u>2,385,250</u>	<u>2,259,070</u>	<u>126,180</u>
<i>Operation of Jail</i>				
<i>Personnel services</i>	1,205,000	1,206,750	1,177,217	29,533
<i>Supplies</i>	153,500	170,000	185,587	(15,587)
<i>Services and charges</i>	291,000	315,500	310,933	4,567
<i>Capital outlay</i>	5,000	5,000	3,379	1,621
<i>Total Operation of Jail</i>	<u>1,654,500</u>	<u>1,697,250</u>	<u>1,677,116</u>	<u>20,134</u>
<i>Correction - Probation Juvenile</i>				
<i>Personnel services</i>	13,888	13,888	13,880	8
<i>Services and charges</i>	127,552	127,552	119,559	7,993
<i>Total Correction - Probation Juvenile</i>	<u>141,440</u>	<u>141,440</u>	<u>133,439</u>	<u>8,001</u>

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
<i>Personnel services</i>	\$ 46,250	\$ 46,250	\$ 45,758	\$ 492
<i>Supplies</i>	1,000	1,000	681	319
<i>Services and charges</i>	2,000	2,000	1,652	348
<i>Total Department of Public Safety</i>	<u>49,250</u>	<u>49,250</u>	<u>48,091</u>	<u>1,159</u>
<i>Total Public Safety</i>	<u>6,315,340</u>	<u>6,415,340</u>	<u>6,108,123</u>	<u>307,217</u>
<i>Public Facilities</i>				
<i>Courthouse Building</i>				
<i>Personnel services</i>	201,600	201,600	192,189	9,411
<i>Supplies</i>	39,000	39,000	34,064	4,936
<i>Services and charges</i>	291,500	306,500	255,808	50,692
<i>Capital outlay</i>	3,000	3,000	16,164	(13,164)
<i>Total Courthouse Building</i>	<u>535,100</u>	<u>550,100</u>	<u>498,225</u>	<u>51,875</u>
<i>Total Public Facilities</i>	<u>535,100</u>	<u>550,100</u>	<u>498,225</u>	<u>51,875</u>
<i>Conservation</i>				
<i>Agriculture Extension Service</i>				
<i>Personnel services</i>	131,400	131,400	122,587	8,813
<i>Supplies</i>	6,000	5,200	4,659	541
<i>Services and charges</i>	19,650	19,650	16,531	3,119
<i>Capital outlay</i>	2,000	2,800	2,800	--
<i>Total Agriculture Extension Service</i>	<u>159,050</u>	<u>159,050</u>	<u>146,577</u>	<u>12,473</u>
<i>Total Conservation</i>	<u>159,050</u>	<u>159,050</u>	<u>146,577</u>	<u>12,473</u>
<i>Health and Welfare</i>				
<i>Septic System - Flood Plain</i>				
<i>Personnel services</i>	30,310	30,310	28,743	1,567
<i>Supplies</i>	3,400	3,400	1,468	1,932
<i>Services and charges</i>	11,240	11,240	4,070	7,170
<i>Capital outlay</i>	2,000	2,000	--	2,000
<i>Total Septic System - Flood Plain</i>	<u>46,950</u>	<u>46,950</u>	<u>34,281</u>	<u>12,669</u>
<i>Mental Health and Alcohol</i>				
<i>Services and charges</i>	19,180	19,180	17,939	1,241
<i>Total Mental Health and Alcohol</i>	<u>19,180</u>	<u>19,180</u>	<u>17,939</u>	<u>1,241</u>
<i>Contract Services</i>				
<i>Services and charges</i>	108,880	143,880	132,591	11,289
<i>Other</i>	25,500	38,500	37,854	646
<i>Total Contract Services</i>	<u>134,380</u>	<u>182,380</u>	<u>170,445</u>	<u>11,935</u>
<i>Indigent Health Care</i>				
<i>Personnel services</i>	43,200	43,200	41,280	1,920
<i>Supplies</i>	750	750	190	560
<i>Services and charges</i>	289,000	289,000	50,186	238,814
<i>Capital outlay</i>	1,000	1,000	--	1,000
<i>Total Indigent Health Care</i>	<u>333,950</u>	<u>333,950</u>	<u>91,656</u>	<u>242,294</u>

COLORADO COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Parks and Recreation</i>				
<i>Services and charges</i>	\$ 4,500	\$ 4,500	\$ 2,086	\$ 2,414
<i>Total Parks and Recreation</i>	<u>4,500</u>	<u>4,500</u>	<u>2,086</u>	<u>2,414</u>
<i>Total Health and Welfare</i>	<u>538,960</u>	<u>586,960</u>	<u>316,407</u>	<u>270,553</u>
Total disbursements	<u>11,780,000</u>	<u>11,975,900</u>	<u>10,972,158</u>	<u>1,003,742</u>
Excess (deficiency) of receipts over (under) disbursements	(955,000)	(955,000)	298,821	1,253,821
Other financing sources (uses):				
<i>Transfers out</i>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>--</u>
Net change in cash	(975,000)	(975,000)	278,821	1,253,821
Cash, January 1	<u>2,758,709</u>	<u>2,758,709</u>	<u>2,758,709</u>	<u>--</u>
Cash, December 31	<u>\$ 1,783,709</u>	<u>\$ 1,783,709</u>	<u>\$ 3,037,530</u>	<u>\$ 1,253,821</u>

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

	Plan Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total pension liability:										
Service cost	\$ 773,517	\$ 761,630	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	1,840,828	1,710,490	--	--	--	--	--	--	--	--
Changes of benefit terms	67,051	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	(321,956)	(378,403)	--	--	--	--	--	--	--	--
Changes of assumptions	259,033	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(704,126)	(598,521)	--	--	--	--	--	--	--	--
Net change in total pension liability	1,914,347	1,495,196	--	--	--	--	--	--	--	--
Total pension liability - beginning	22,532,387	21,037,191	--	--	--	--	--	--	--	--
Total pension liability - ending (a)	<u>\$ 24,446,734</u>	<u>\$ 22,532,387</u>	<u>\$ --</u>							
Plan fiduciary net position:										
Contributions - employer	\$ 743,592	\$ 697,017	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	432,322	402,904	--	--	--	--	--	--	--	--
Net investment income	(144,583)	1,312,625	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(704,126)	(598,521)	--	--	--	--	--	--	--	--
Administrative expense	(15,190)	(15,490)	--	--	--	--	--	--	--	--
Other	(14,178)	(116,887)	--	--	--	--	--	--	--	--
Net change in plan fiduciary net position	297,837	1,681,648	--	--	--	--	--	--	--	--
Plan fiduciary net position - beginning	20,934,494	19,252,846	--	--	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 21,232,331</u>	<u>\$ 20,934,494</u>	<u>\$ --</u>							
County's net pension liability - ending (a) - (b)	<u>\$ 3,214,403</u>	<u>\$ 1,597,893</u>	<u>\$ --</u>							
Plan fiduciary net position as a percentage of the total pension liability	86.85%	92.91%	N/A							
Covered-employee payroll	\$ 6,176,023	\$ 5,755,766	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	52.05%	27.76%	N/A							

Notes to Schedule:

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

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

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Actuarially determined contribution	\$ 743,592	\$ 697,017	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions in relation to the actuarially determined contribution	743,592	697,017	--	--	--	--	--	--	--	--
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 6,176,023	\$ 5,755,766	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions as a percentage of covered-employee payroll	12.0%	12.1%	--	--	--	--	--	--	--	--

Notes to Schedule

Valuation date:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	3.5%, average, including inflation
Investment rate of return	8.1%, net of pension plan investment expense, including inflation
Retirement age	Experience based table of rates that are specific to the County's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005-2009.
Mortality	In the 2014 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2000 Healthy Annuitant Mortality Table. In prior years, those assumptions were based on the 1994 Group Annuity Mortality Table.

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

COLORADO COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2016

1. Budget/GAAP reconciliation

The following is a reconciliation of budget basis to GAAP basis for the General Fund:

	General Fund
Change in net unrestricted cash and investments	
- Budget Basis	\$ 278,821
Adjustments to GAAP basis	
Revenue recognition differences	(25,447)
Expenditure recognition differences	(60,779)
Net change in fund balance - GAAP Basis	<u>\$ 192,595</u>

2. Employee Other Post Employment Benefit Plan Funding Progress

Colorado County, Texas
Colorado County Retiree Health Care Plan
Schedule of Funding Progress

(1)	(2)	(3)	(4) ((2)-(3)) Unfunded Actuarial Accrued Asset (Liability) (UAAL)	(5) ((2)/(3))	(6)	(7) ((4)/(6))
Valuation Date	Actuarial Valuation of Assets (AVA)	Actuarial Accrued Liability (AAL)		Funded Ratio	Annual Covered Payroll	UAAL as % of Payroll
December 31, 2016	\$ -	\$ 351,731	\$ 351,731	0.0%	\$ 6,543,840	5.4%
December 31, 2014	-	181,072	181,072	0.0%	5,787,578	3.1%
December 31, 2012	-	163,146	163,146	0.0%	4,685,414	3.5%

Combining Statement and Budget Comparisons as Other Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board and considered a part of the basic financial statements, but are presented for purposes of additional analysis.

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SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.

County Attorney Forfeiture Fund – This fund is used to account for forfeitures awarded as part of Article 59.06 of the Code of Criminal Procedure and may be expended solely for expenses of office.

Records Preservation Fund – This fund is used to account for the records management and preservation fee received by the County Clerk. Funds generated from this fee may only be used for special records preservation and automation projects.

Airport Fund – This fund is used to account for the County's revenues (user fees and fuel commissions) and expenditures related to the maintenance of the Robert R. Wells, Jr. Airport.

Sheriff Forfeiture Fund – This fund is used to account for forfeitures awarded as part of Article 59.06 of the Texas Code of Criminal Procedure and may be expended solely for law enforcement purposes.

Garwood Water & Sewer Project Fund – This fund is used to account for the receipts and expenditures of the Texas Community Development Program Grant passed through Texas Department of Agriculture – Office of Rural Affairs. This grant will provide water and sewer improvements to the unincorporated community of Garwood by replacing water values and hydrants and sewer lines and rehabilitate manholes to prevent frequent maintenance issues and disruptions in service.

Road and Bridge Precinct Number 1 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #1.

Road and Bridge Precinct Number 2 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #2.

Road and Bridge Precinct Number 3 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #3.

Road and Bridge Precinct Number 4 Fund – This fund is used to account for the County's revenues and expenditures related to the construction and maintenance of roads and bridges within County Precinct #4.

LEOSE - This fund is used to account for revenues and expenditures related to the continuing education of persons licensed under Chapter 1701, Occupations Code.

Security Fund – This fund is used to account for revenues and expenditures related to improving and maintaining courtroom and general courthouse security.

Law Library Fund – This fund is used to account for revenues and expenditures related to the maintenance of a library for use by members of the Texas Bar Association

Justice Court Technology – This fund is used to account for revenues and expenditures related to the purchase and maintenance of technology enhancements for justice courts.

County and District Court Technology Fund - This fund is used to account for revenues and expenditures related to the purchase and maintenance of technology enhancements for county and district courts.

Historical Commission Fund – This fund is used to account for programs conducted to preserve the historical heritage of the County.

Hot Check Fund – This fund is used to account for "hot check" fees received by the County Attorney and County Clerk.

County Attorney Salary Supplement – This fund is used to account for state source revenues use to supplement salaries and other expenditures of the County Attorney's office.

DEBT SERVICE FUND

Debt Service Fund – This fund is used to account for and report financial resources that are restricted to expenditures for principal and interest.

CAPITAL PROJECTS FUND

Capital Projects Fund – This fund is used to account for revenues and expenditures related to the acquisition and/or restoration of public facilities and infrastructure improvements.

THC/Courthouse Preservation Fund – This fund is used to account for receipts and expenditures of the Texas Historic Courthouse Preservation Program passed through the State Comptroller – Texas Historical Commission. This grant will preserve and/or restore the interior of the historic county courthouse.

AGENCY FUNDS

County Clerk - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

District Clerk - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Justice of the Peace Number 2 - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Justice of the Peace Number 4 - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Sheriff - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

County Attorney - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Tax Collector - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

County Attorney Seizure Fund – This fund is used to account for seizures pending final judgment rendered concerning contraband seized as part of Article 59.06 of the Texas Code of Criminal Procedure.

Payroll Clearing - This fund is used to account for amounts deposited for payment of net payroll checks, and withholding and County contributions for payroll taxes and employee benefits.

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COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
Assets:				
<i>Cash</i>	\$ 5,265,746	\$ 56,193	\$ 221,017	\$ 5,542,956
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	2,283,506	477,298	--	2,760,804
<i>Accounts</i>	53,569	656	--	54,225
<i>Due from other governments</i>	7,055	--	--	7,055
Restricted assets:				
<i>Cash</i>	649,815	137,120	--	786,935
<i>Due from other governments</i>	403,094	85,115	--	488,209
Total Assets	<u>\$ 8,662,785</u>	<u>\$ 756,382</u>	<u>\$ 221,017</u>	<u>\$ 9,640,184</u>
Liabilities:				
<i>Accounts payable</i>	\$ 14,915	\$ --	\$ --	\$ 14,915
Total Liabilities	<u>14,915</u>	<u>--</u>	<u>--</u>	<u>14,915</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	3,375,935	697,532	--	4,073,467
Total Deferred Inflows of Resources	<u>3,375,935</u>	<u>697,532</u>	<u>--</u>	<u>4,073,467</u>
Fund Balances:				
<i>Restricted</i>	721,369	58,850	221,017	1,001,236
<i>Committed</i>	4,550,566	--	--	4,550,566
Total Fund Balances	<u>5,271,935</u>	<u>58,850</u>	<u>221,017</u>	<u>5,551,802</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,662,785</u>	<u>\$ 756,382</u>	<u>\$ 221,017</u>	<u>\$ 9,640,184</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 2,976,715	\$ 533,076	\$ --	\$ 3,509,791
<i>Licenses and permits</i>	753,179	--	--	753,179
<i>Fines and forfeitures</i>	77,670	--	--	77,670
<i>Charges for services</i>	172,323	--	--	172,323
<i>Intergovernmental</i>	1,469,947	--	5,097	1,475,044
<i>Contributions</i>	25	--	--	25
<i>Miscellaneous</i>	161,493	3,627	2,327	167,447
Total revenues	<u>5,611,352</u>	<u>536,703</u>	<u>7,424</u>	<u>6,155,479</u>
Expenditures:				
Current:				
<i>General administration</i>	157,960	--	--	157,960
<i>Judicial</i>	39,585	--	--	39,585
<i>Public safety</i>	58,426	--	--	58,426
<i>Public facilities</i>	5,963	--	--	5,963
<i>Public transportation</i>	4,635,513	--	--	4,635,513
<i>Health and welfare</i>	361,358	--	8,473	369,831
Debt service:				
<i>Principal</i>	--	425,000	4,309	429,309
<i>Interest and fiscal charges</i>	--	241,418	--	241,418
Total expenditures	<u>5,258,805</u>	<u>666,418</u>	<u>12,782</u>	<u>5,938,005</u>
Excess (deficiency) of revenues over (under) expenditures	352,547	(129,715)	(5,358)	217,474
Other financing sources (uses):				
<i>Transfers in</i>	20,000	--	8,473	28,473
<i>Transfers out</i>	--	--	(8,473)	(8,473)
Total other financing sources (uses)	<u>20,000</u>	<u>--</u>	<u>--</u>	<u>20,000</u>
Net change in fund balance	372,547	(129,715)	(5,358)	237,474
Fund balances, January 1	<u>4,899,388</u>	<u>188,565</u>	<u>226,375</u>	<u>5,314,328</u>
Fund balances, December 31	<u>\$ 5,271,935</u>	<u>\$ 58,850</u>	<u>\$ 221,017</u>	<u>\$ 5,551,802</u>

COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	County Attorney Forfeiture	Records Preservation	Airport	Sheriff Forfeiture
Assets:				
<i>Cash</i>	\$ 254,878	\$ 295,427	\$ 6,996	\$ 52,825
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts</i>	--	17,829	123	--
<i>Due from other governments</i>	--	--	3,205	--
Restricted assets:				
<i>Cash</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 254,878</u>	<u>\$ 313,256</u>	<u>\$ 10,324</u>	<u>\$ 52,825</u>
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 6,280	\$ --
Total Liabilities	<u> </u>	<u> </u>	<u>6,280</u>	<u> </u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	17,829	--	--
Total Deferred Inflows of Resources	<u> </u>	<u>17,829</u>	<u> </u>	<u> </u>
Fund Balances:				
<i>Restricted</i>	254,878	295,427	--	52,825
<i>Committed</i>	--	--	4,044	--
Total Fund Balances	<u>254,878</u>	<u>295,427</u>	<u>4,044</u>	<u>52,825</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 254,878</u>	<u>\$ 313,256</u>	<u>\$ 10,324</u>	<u>\$ 52,825</u>

Garwood Water & Sewer Project	Road & Bridge Precinct Number 1	Road & Bridge Precinct Number 2	Road & Bridge Precinct Number 3	Road & Bridge Precinct Number 4
\$ --	\$ 1,243,508	\$ 1,265,211	\$ 1,012,670	\$ 1,017,347
--	570,648	576,585	663,587	472,686
--	823	828	964	672
3,850	--	--	--	--
--	162,389	164,078	188,836	134,512
--	100,733	101,781	117,139	83,441
<u>\$ 3,850</u>	<u>\$ 2,078,101</u>	<u>\$ 2,108,483</u>	<u>\$ 1,983,196</u>	<u>\$ 1,708,658</u>
\$ --	\$ 848	\$ 1,946	\$ 1,095	\$ 4,669
--	848	1,946	1,095	4,669
--	831,109	839,762	966,457	688,448
--	831,109	839,762	966,457	688,448
3,850	--	--	--	--
--	1,246,144	1,266,775	1,015,644	1,015,541
<u>3,850</u>	<u>1,246,144</u>	<u>1,266,775</u>	<u>1,015,644</u>	<u>1,015,541</u>
<u>\$ 3,850</u>	<u>\$ 2,078,101</u>	<u>\$ 2,108,483</u>	<u>\$ 1,983,196</u>	<u>\$ 1,708,658</u>

COLORADO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	<u>LEOSE</u>	<u>Security</u>	<u>Law Library</u>	<u>Justice Court Technology</u>
Assets:				
<i>Cash</i>	\$ 8,228	\$ 880	\$ 64,901	\$ 7,621
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts</i>	--	18,124	--	14,206
<i>Due from other governments</i>	--	--	--	--
Restricted assets:				
<i>Cash</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 8,228</u>	<u>\$ 19,004</u>	<u>\$ 64,901</u>	<u>\$ 21,827</u>
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
Total Liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	18,124	--	14,206
Total Deferred Inflows of Resources	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances:				
<i>Restricted</i>	8,228	880	64,901	7,621
<i>Committed</i>	--	--	--	--
Total Fund Balances	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,228</u>	<u>\$ 19,004</u>	<u>\$ 64,901</u>	<u>\$ 21,827</u>

County and District Court Technology	Historical Commission	Hot Check	County Attorney Salary Supplement	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 14,984	\$ 2,418	\$ 13,234	\$ 4,618	\$ 5,265,746
--	--	--	--	2,283,506
--	--	--	--	53,569
--	--	--	--	7,055
--	--	--	--	649,815
--	--	--	--	403,094
<u>\$ 14,984</u>	<u>\$ 2,418</u>	<u>\$ 13,234</u>	<u>\$ 4,618</u>	<u>\$ 8,662,785</u>
\$ --	\$ --	\$ 77	\$ --	\$ 14,915
--	--	77	--	14,915
--	--	--	--	3,375,935
--	--	--	--	3,375,935
14,984	--	13,157	4,618	721,369
--	2,418	--	--	4,550,566
<u>14,984</u>	<u>2,418</u>	<u>13,157</u>	<u>4,618</u>	<u>5,271,935</u>
<u>\$ 14,984</u>	<u>\$ 2,418</u>	<u>\$ 13,234</u>	<u>\$ 4,618</u>	<u>\$ 8,662,785</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	County Attorney Forfeiture	Records Preservation	Airport	Sheriff Forfeiture
Revenues:				
<i>Ad valorem taxes, penalty and interest</i>	\$ --	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--	--
<i>Fines and forfeitures</i>	22,953	--	--	33,759
<i>Charges for services</i>	--	104,378	30,679	--
<i>Intergovernmental</i>	--	--	13,844	100
<i>Contributions</i>	--	--	--	--
<i>Miscellaneous</i>	2,582	3,402	71	350
Total revenues	<u>25,535</u>	<u>107,780</u>	<u>44,594</u>	<u>34,209</u>
Expenditures:				
Current:				
<i>General administration</i>	--	157,935	--	--
<i>Judicial</i>	10,451	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	5,963
<i>Public transportation</i>	--	--	41,723	--
<i>Health and welfare</i>	--	--	--	--
Debt service:				
Total expenditures	<u>10,451</u>	<u>157,935</u>	<u>41,723</u>	<u>5,963</u>
Excess (deficiency) of revenues over (under) expenditures	15,084	(50,155)	2,871	28,246
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	15,084	(50,155)	2,871	28,246
Fund balances, January 1	<u>239,794</u>	<u>345,582</u>	<u>1,173</u>	<u>24,579</u>
Fund balances, December 31	<u>\$ 254,878</u>	<u>\$ 295,427</u>	<u>\$ 4,044</u>	<u>\$ 52,825</u>

Garwood Water & Sewer Project	Road & Bridge Precinct Number 1	Road & Bridge Precinct Number 2	Road & Bridge Precinct Number 3	Road & Bridge Precinct Number 4
\$ --	\$ 744,018	\$ 751,404	\$ 865,305	\$ 615,988
--	188,395	188,839	218,334	157,611
--	--	--	--	--
--	--	--	--	--
321,142	344,796	225,939	301,626	229,229
--	--	--	--	--
17,443	23,593	63,595	29,752	17,668
<u>338,585</u>	<u>1,300,802</u>	<u>1,229,777</u>	<u>1,415,017</u>	<u>1,020,496</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	981,920	938,483	1,422,206	1,251,181
334,735	--	--	--	--
<u>334,735</u>	<u>981,920</u>	<u>938,483</u>	<u>1,422,206</u>	<u>1,251,181</u>
3,850	318,882	291,294	(7,189)	(230,685)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,850	318,882	291,294	(7,189)	(230,685)
--	927,262	975,481	1,022,833	1,246,226
<u>\$ 3,850</u>	<u>\$ 1,246,144</u>	<u>\$ 1,266,775</u>	<u>\$ 1,015,644</u>	<u>\$ 1,015,541</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	LEOSE	Security	Law Library	Justice Court Technology
Revenues:				
<i>Ad valorem taxes, penalty and interest</i>	\$ --	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--	--
<i>Fines and forfeitures</i>	--	22	--	16,822
<i>Charges for services</i>	360	25,259	11,647	--
<i>Intergovernmental</i>	5,771	--	--	--
<i>Contributions</i>	--	--	--	--
<i>Miscellaneous</i>	124	39	--	120
Total revenues	<u>6,255</u>	<u>25,320</u>	<u>11,647</u>	<u>16,942</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	562	--
<i>Public safety</i>	6,655	51,771	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	26,623
Debt service:				
Total expenditures	<u>6,655</u>	<u>51,771</u>	<u>562</u>	<u>26,623</u>
Excess (deficiency) of revenues over (under) expenditures	(400)	(26,451)	11,085	(9,681)
Other financing sources (uses):				
<i>Transfers in</i>	--	20,000	--	--
Total other financing sources (uses)	<u>--</u>	<u>20,000</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(400)	(6,451)	11,085	(9,681)
Fund balances, January 1	<u>8,628</u>	<u>7,331</u>	<u>53,816</u>	<u>17,302</u>
Fund balances, December 31	<u>\$ 8,228</u>	<u>\$ 880</u>	<u>\$ 64,901</u>	<u>\$ 7,621</u>

County and District Court Technology	Historical Commission	Hot Check	County Attorney Salary Supplement	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 2,976,715
--	--	--	--	753,179
4,114	--	--	--	77,670
--	--	--	--	172,323
--	--	--	27,500	1,469,947
--	25	--	--	25
140	659	1,955	--	161,493
<u>4,254</u>	<u>684</u>	<u>1,955</u>	<u>27,500</u>	<u>5,611,352</u>
--	25	--	--	157,960
--	--	929	27,643	39,585
--	--	--	--	58,426
--	--	--	--	5,963
--	--	--	--	4,635,513
--	--	--	--	361,358
<u>--</u>	<u>25</u>	<u>929</u>	<u>27,643</u>	<u>5,258,805</u>
4,254	659	1,026	(143)	352,547
--	--	--	--	20,000
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>20,000</u>
4,254	659	1,026	(143)	372,547
<u>10,730</u>	<u>1,759</u>	<u>12,131</u>	<u>4,761</u>	<u>4,899,388</u>
<u>\$ 14,984</u>	<u>\$ 2,418</u>	<u>\$ 13,157</u>	<u>\$ 4,618</u>	<u>\$ 5,271,935</u>

COLORADO COUNTY, TEXAS
RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>	\$ 60,200	\$ 104,378	\$ 44,178
<i>Miscellaneous</i>	2,800	3,402	602
Total receipts	<u>63,000</u>	<u>107,780</u>	<u>44,780</u>
Disbursements:			
Current:			
<i>General Administration</i>			
<i>Records Preservation</i>			
<i>Services and charges</i>	158,000	157,935	65
<i>Capital outlay</i>	5,000	--	5,000
Total Records Preservation	<u>163,000</u>	<u>157,935</u>	<u>5,065</u>
Total General Administration	<u>163,000</u>	<u>157,935</u>	<u>5,065</u>
Total disbursements	<u>163,000</u>	<u>157,935</u>	<u>5,065</u>
Net change in cash	(100,000)	(50,155)	49,845
Cash, January 1	<u>345,582</u>	<u>345,582</u>	<u>--</u>
Cash, December 31	<u>\$ 245,582</u>	<u>\$ 295,427</u>	<u>\$ 49,845</u>

COLORADO COUNTY, TEXAS
AIRPORT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>	\$ 45,000	\$ 30,858	\$ (14,142)
<i>Intergovernmental</i>	5,000	10,639	5,639
<i>Miscellaneous</i>	200	71	(129)
Total receipts	<u>50,200</u>	<u>41,568</u>	<u>(8,632)</u>
Disbursements:			
Current:			
<i>Public Transportation</i>			
<i>Airport</i>			
<i>Personnel services</i>	7,200	7,178	22
<i>Supplies</i>	20,400	13,266	7,134
<i>Services and charges</i>	12,600	12,217	383
<i>Other</i>	10,000	2,781	7,219
Total Airport	<u>50,200</u>	<u>35,442</u>	<u>14,758</u>
Total Public Transportation	<u>50,200</u>	<u>35,442</u>	<u>14,758</u>
Total disbursements	<u>50,200</u>	<u>35,442</u>	<u>14,758</u>
Net change in cash	--	6,126	6,126
Cash, January 1	<u>870</u>	<u>870</u>	--
Cash, December 31	<u>\$ 870</u>	<u>\$ 6,996</u>	<u>\$ 6,126</u>

COLORADO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT NUMBER 1
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 725,935	\$ 725,935	\$ 742,180	\$ 16,245
<i>Licenses and permits</i>	179,628	179,628	187,043	7,415
<i>Intergovernmental</i>	--	345,500	344,796	(704)
<i>Miscellaneous</i>	17,437	17,437	23,593	6,156
Total receipts	<u>923,000</u>	<u>1,268,500</u>	<u>1,297,612</u>	<u>29,112</u>
Disbursements:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge</i>				
<i>Personnel services</i>	396,475	396,475	374,425	22,050
<i>Supplies</i>	241,425	508,425	340,743	167,682
<i>Services and charges</i>	180,600	244,600	105,606	138,994
<i>Capital outlay</i>	104,500	119,000	165,709	(46,709)
Total Road and Bridge	<u>923,000</u>	<u>1,268,500</u>	<u>986,483</u>	<u>282,017</u>
Total Public Transportation	<u>923,000</u>	<u>1,268,500</u>	<u>986,483</u>	<u>282,017</u>
Total disbursements	<u>923,000</u>	<u>1,268,500</u>	<u>986,483</u>	<u>282,017</u>
Net change in cash	--	--	311,129	311,129
Cash, January 1	<u>932,379</u>	<u>932,379</u>	<u>932,379</u>	--
Cash, December 31	<u>\$ 932,379</u>	<u>\$ 932,379</u>	<u>\$ 1,243,508</u>	<u>\$ 311,129</u>

COLORADO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT NUMBER 2
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 733,487	\$ 733,487	\$ 749,815	\$ 16,328
<i>Licenses and permits</i>	181,487	181,487	187,473	5,986
<i>Intergovernmental</i>	--	255,000	225,939	(29,061)
<i>Miscellaneous</i>	22,026	57,026	63,595	6,569
Total receipts	<u>937,000</u>	<u>1,227,000</u>	<u>1,226,822</u>	<u>(178)</u>
Disbursements:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge</i>				
<i>Personnel services</i>	413,900	413,900	364,612	49,288
<i>Supplies</i>	230,800	420,300	356,081	64,219
<i>Services and charges</i>	209,100	294,100	120,569	173,531
<i>Capital outlay</i>	83,200	98,700	95,673	3,027
<i>Total Road and Bridge</i>	<u>937,000</u>	<u>1,227,000</u>	<u>936,935</u>	<u>290,065</u>
<i>Total Public Transportation</i>	<u>937,000</u>	<u>1,227,000</u>	<u>936,935</u>	<u>290,065</u>
Total disbursements	<u>937,000</u>	<u>1,227,000</u>	<u>936,935</u>	<u>290,065</u>
Net change in cash	--	--	289,887	289,887
Cash, January 1	<u>975,324</u>	<u>975,324</u>	<u>975,324</u>	--
Cash, December 31	<u>\$ 975,324</u>	<u>\$ 975,324</u>	<u>\$ 1,265,211</u>	<u>\$ 289,887</u>

COLORADO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT NUMBER 3
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 844,163	\$ 844,163	\$ 863,160	\$ 18,997
<i>Licenses and permits</i>	208,721	208,721	216,762	8,041
<i>Intergovernmental</i>	--	277,000	301,626	24,626
<i>Miscellaneous</i>	17,116	27,116	29,752	2,636
Total receipts	<u>1,070,000</u>	<u>1,357,000</u>	<u>1,411,300</u>	<u>54,300</u>
Disbursements:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge</i>				
<i>Personnel services</i>	448,450	448,450	396,088	52,362
<i>Supplies</i>	285,975	386,975	315,957	71,018
<i>Services and charges</i>	241,575	467,575	669,400	(201,825)
<i>Capital outlay</i>	94,000	54,000	40,413	13,587
Total Road and Bridge	<u>1,070,000</u>	<u>1,357,000</u>	<u>1,421,858</u>	<u>(64,858)</u>
Total Public Transportation	<u>1,070,000</u>	<u>1,357,000</u>	<u>1,421,858</u>	<u>(64,858)</u>
Total disbursements	<u>1,070,000</u>	<u>1,357,000</u>	<u>1,421,858</u>	<u>(64,858)</u>
Net change in cash	--	--	(10,558)	(10,558)
Cash, January 1	<u>1,023,228</u>	<u>1,023,228</u>	<u>1,023,228</u>	--
Cash, December 31	<u>\$ 1,023,228</u>	<u>\$ 1,023,228</u>	<u>\$ 1,012,670</u>	<u>\$ (10,733)</u>

COLORADO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT NUMBER 4
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Ad valorem taxes, penalty and interest</i>	\$ 601,315	\$ 601,315	\$ 614,679	\$ 13,364
<i>Licenses and permits</i>	148,964	148,964	156,491	7,527
<i>Intergovernmental</i>	3,500	341,500	229,229	(112,271)
<i>Miscellaneous</i>	16,221	16,221	17,668	1,447
Total receipts	<u>770,000</u>	<u>1,108,000</u>	<u>1,018,067</u>	<u>(89,933)</u>
Disbursements:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge</i>				
<i>Personnel services</i>	373,600	373,600	372,176	1,424
<i>Supplies</i>	190,950	394,950	258,499	136,451
<i>Services and charges</i>	141,450	275,450	133,575	141,875
<i>Capital outlay</i>	64,000	264,000	483,132	(219,132)
Total Road and Bridge	<u>770,000</u>	<u>1,308,000</u>	<u>1,247,382</u>	<u>60,618</u>
Total Public Transportation	<u>770,000</u>	<u>1,308,000</u>	<u>1,247,382</u>	<u>60,618</u>
Total disbursements	<u>770,000</u>	<u>1,308,000</u>	<u>1,247,382</u>	<u>60,618</u>
Net change in cash	--	(200,000)	(229,315)	(29,315)
Cash, January 1	<u>1,246,662</u>	<u>1,246,662</u>	<u>1,246,662</u>	--
Cash, December 31	<u>\$ 1,246,662</u>	<u>\$ 1,046,662</u>	<u>\$ 1,017,347</u>	<u>\$ (29,315)</u>

COLORADO COUNTY, TEXAS
SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>	\$ 35,000	\$ 25,260	\$ (9,740)
<i>Miscellaneous</i>	100	39	(61)
Total receipts	<u>35,100</u>	<u>25,299</u>	<u>(9,801)</u>
Disbursements:			
Current:			
<i>Public Safety</i>			
<i>Security</i>			
<i>Personnel services</i>	8,900	8,637	263
<i>Services and charges</i>	2,000	500	1,500
Total Security	<u>10,900</u>	<u>9,137</u>	<u>1,763</u>
<i>Courthouse Security</i>			
<i>Personnel services</i>	43,200	42,414	786
<i>Services and charges</i>	1,000	199	801
Total Courthouse Security	<u>44,200</u>	<u>42,613</u>	<u>1,587</u>
Total Public Safety	<u>55,100</u>	<u>51,750</u>	<u>3,350</u>
Total disbursements	<u>55,100</u>	<u>51,750</u>	<u>3,350</u>
Excess (deficiency) of receipts over (under) disbursements	(20,000)	(26,451)	(6,451)
Other financing sources (uses):			
<i>Transfers in</i>	20,000	20,000	--
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>--</u>
Net change in cash	--	(6,451)	(6,451)
Cash, January 1	<u>7,331</u>	<u>7,331</u>	<u>--</u>
Cash, December 31	<u>\$ 7,331</u>	<u>\$ 880</u>	<u>\$ (6,451)</u>

COLORADO COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Charges for services</i>	\$ 12,500	\$ 11,647	\$ (853)
Total receipts	<u>12,500</u>	<u>11,647</u>	<u>(853)</u>
Disbursements:			
Current:			
<i>Judicial</i>			
<i>Law Library</i>			
<i>Services and charges</i>	12,500	562	11,938
Total Law Library	<u>12,500</u>	<u>562</u>	<u>11,938</u>
Total Judicial	<u>12,500</u>	<u>562</u>	<u>11,938</u>
Total disbursements	<u>12,500</u>	<u>562</u>	<u>11,938</u>
Net change in cash	--	11,085	11,085
Cash, January 1	<u>53,816</u>	<u>53,816</u>	--
Cash, December 31	<u>\$ 53,816</u>	<u>\$ 64,901</u>	<u>\$ 11,085</u>

COLORADO COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines and forfeitures</i>	\$ 20,000	\$ 16,801	\$ (3,199)
<i>Miscellaneous</i>	100	120	20
Total receipts	<u>20,100</u>	<u>16,921</u>	<u>(3,179)</u>
Disbursements:			
Current:			
<i>Health and Welfare</i>			
<i>Tobacco Settlement</i>			
<i>Services and charges</i>	20,100	26,601	(6,501)
Total Tobacco Settlement	<u>20,100</u>	<u>26,601</u>	<u>(6,501)</u>
Total Health and Welfare	<u>20,100</u>	<u>26,601</u>	<u>(6,501)</u>
Total disbursements	<u>20,100</u>	<u>26,601</u>	<u>(6,501)</u>
Net change in cash	--	(9,680)	(9,680)
Cash, January 1	<u>17,301</u>	<u>17,301</u>	--
Cash, December 31	<u>\$ 17,301</u>	<u>\$ 7,621</u>	<u>\$ (9,680)</u>

COLORADO COUNTY, TEXAS
 COUNTY AND DISTRICT COURT TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines and forfeitures</i>	\$ 1,550	\$ 4,114	\$ 2,564
<i>Miscellaneous</i>	50	140	90
Total receipts	<u>1,600</u>	<u>4,254</u>	<u>2,654</u>
Disbursements:			
Current:			
<i>Public Transportation</i>			
<i>Road and Bridge</i>			
<i>Services and charges</i>	5,000	--	5,000
Total Road and Bridge	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total Public Transportation	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total disbursements	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Net change in cash	(3,400)	4,254	7,654
Cash, January 1	<u>10,730</u>	<u>10,730</u>	<u>--</u>
Cash, December 31	<u>\$ 7,330</u>	<u>\$ 14,984</u>	<u>\$ 7,654</u>

COLORADO COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Ad valorem taxes, penalty and interest</i>	\$ 522,398	\$ 531,680	\$ 9,282
<i>Miscellaneous</i>	5,602	3,627	(1,975)
Total receipts	<u>528,000</u>	<u>535,307</u>	<u>7,307</u>
Disbursements:			
Debt service:			
<i>Principal</i>	425,000	425,000	--
<i>Interest and fiscal charges</i>	241,700	241,344	356
Total disbursements	<u>666,700</u>	<u>666,344</u>	<u>356</u>
Net change in cash	(138,700)	(131,037)	7,663
Cash, January 1	<u>187,230</u>	<u>187,230</u>	--
Cash, December 31	<u>\$ 48,530</u>	<u>\$ 56,193</u>	<u>\$ 7,663</u>

COLORADO COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2016

	THC / Courthouse Preservation	Capital Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
Assets:			
<i>Cash</i>	\$ --	\$ 221,017	\$ 221,017
Total Assets	<u>\$ --</u>	<u>\$ 221,017</u>	<u>\$ 221,017</u>
Fund Balances:			
<i>Restricted</i>	\$ --	\$ 221,017	\$ 221,017
Total Fund Balances	<u>\$ --</u>	<u>\$ 221,017</u>	<u>\$ 221,017</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	THC / Courthouse Preservation	Capital Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 5,097	\$ 5,097
<i>Miscellaneous</i>	--	2,327	2,327
Total revenues	<u> --</u>	<u> 7,424</u>	<u> 7,424</u>
Expenditures:			
Current:			
<i>Health and welfare</i>	8,473	--	8,473
Debt service:			
<i>Principal</i>	--	4,309	4,309
Total expenditures	<u> 8,473</u>	<u> 4,309</u>	<u> 12,782</u>
Excess (deficiency) of revenues over (under) expenditures	(8,473)	3,115	(5,358)
Other financing sources (uses):			
<i>Transfers in</i>	8,473	--	8,473
<i>Transfers out</i>	--	(8,473)	(8,473)
Total other financing sources (uses)	<u> 8,473</u>	<u> (8,473)</u>	<u> --</u>
Net change in fund balance	--	(5,358)	(5,358)
Fund balances, January 1	<u> --</u>	<u> 226,375</u>	<u> 226,375</u>
Fund balances, December 31	<u> \$ --</u>	<u> \$ 221,017</u>	<u> \$ 221,017</u>

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COLORADO COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2016

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Justice of the Peace Number 1</u>	<u>Justice of the Peace Number 2</u>
ASSETS				
<i>Cash</i>	\$ 120,012	\$ 683,069	\$ --	\$ --
Total Assets	<u>\$ 120,012</u>	<u>\$ 683,069</u>	<u>\$ --</u>	<u>\$ --</u>
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to others</i>	120,012	683,069	--	--
<i>Due to other governments</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities	<u>\$ 120,012</u>	<u>\$ 683,069</u>	<u>\$ --</u>	<u>\$ --</u>

Justice of the Peace Number 3	Justice of the Peace Number 4	Sheriff	County Attorney	Tax Collector
\$ --	\$ --	\$ 13,805	\$ --	\$ 312,884
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 13,805</u>	<u>\$ --</u>	<u>\$ 312,884</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	13,805	--	430
--	--	--	--	312,454
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 13,805</u>	<u>\$ --</u>	<u>\$ 312,884</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2016

	<u>County Attorney Seizure</u>	<u>Payroll Clearing Fund</u>	<u>Total Agency Funds (See Exhibit A-7)</u>
ASSETS			
<i>Cash</i>	\$ 15,986	\$ 10,470	\$ 1,156,226
Total Assets	<u>\$ 15,986</u>	<u>\$ 10,470</u>	<u>\$ 1,156,226</u>
LIABILITIES			
<i>Accounts payable</i>	\$ --	\$ 9,165	\$ 9,165
<i>Due to others</i>	15,986	1,305	834,607
<i>Due to other governments</i>	<u>--</u>	<u>--</u>	<u>312,454</u>
Total Liabilities	<u>\$ 15,986</u>	<u>\$ 10,470</u>	<u>\$ 1,156,226</u>

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COLORADO COUNTY, TEXAS

EXHIBIT C-19

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2016

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
COUNTY CLERK				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 131,492	\$ 933,535	\$ 945,015	\$ 120,012
Total Assets	<u>\$ 131,492</u>	<u>\$ 933,535</u>	<u>\$ 945,015</u>	<u>\$ 120,012</u>
LIABILITIES				
<i>Due to Others</i>	\$ 131,492	\$ 933,535	\$ 945,015	\$ 120,012
Total Liabilities	<u>\$ 131,492</u>	<u>\$ 933,535</u>	<u>\$ 945,015</u>	<u>\$ 120,012</u>
DISTRICT CLERK				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 568,831	\$ 350,066	\$ 235,828	\$ 683,069
Total Assets	<u>\$ 568,831</u>	<u>\$ 350,066</u>	<u>\$ 235,828</u>	<u>\$ 683,069</u>
LIABILITIES				
<i>Due to Others</i>	\$ 568,831	\$ 350,066	\$ 235,828	\$ 683,069
Total Liabilities	<u>\$ 568,831</u>	<u>\$ 350,066</u>	<u>\$ 235,828</u>	<u>\$ 683,069</u>
JUSTICE OF THE PEACE NUMBER 1				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 300	\$ --	\$ 300	\$ --
Total Assets	<u>\$ 300</u>	<u>\$ --</u>	<u>\$ 300</u>	<u>\$ --</u>
LIABILITIES				
<i>Due to Others</i>	\$ 300	\$ --	\$ 300	\$ --
Total Liabilities	<u>\$ 300</u>	<u>\$ --</u>	<u>\$ 300</u>	<u>\$ --</u>
JUSTICE OF THE PEACE NUMBER 2				
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ 278,782	\$ 278,782	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 278,782</u>	<u>\$ 278,782</u>	<u>\$ --</u>
LIABILITIES				
<i>Due to Others</i>	\$ --	\$ 278,782	\$ 278,782	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 278,782</u>	<u>\$ 278,782</u>	<u>\$ --</u>
JUSTICE OF THE PEACE NUMBER 4				
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ 102,840	\$ 102,840	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 102,840</u>	<u>\$ 102,840</u>	<u>\$ --</u>
LIABILITIES				
<i>Due to Others</i>	\$ --	\$ 102,840	\$ 102,840	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 102,840</u>	<u>\$ 102,840</u>	<u>\$ --</u>
SHERIFF				
ASSETS				
<i>Cash and cash equivalents</i>	\$ 15,998	\$ 161,905	\$ 164,098	\$ 13,805
Total Assets	<u>\$ 15,998</u>	<u>\$ 161,905</u>	<u>\$ 164,098</u>	<u>\$ 13,805</u>
LIABILITIES				
<i>Due to Others</i>	\$ 15,998	\$ 161,905	\$ 164,098	\$ 13,805
Total Liabilities	<u>\$ 15,998</u>	<u>\$ 161,905</u>	<u>\$ 164,098</u>	<u>\$ 13,805</u>

COLORADO COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2016

EXHIBIT C-19

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
COUNTY ATTORNEY				
ASSETS				
Cash and cash equivalents	\$ --	\$ 19,340	\$ 19,340	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 19,340</u>	<u>\$ 19,340</u>	<u>\$ --</u>
LIABILITIES				
Due to Others	\$ --	\$ 19,340	\$ 19,340	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 19,340</u>	<u>\$ 19,340</u>	<u>\$ --</u>
TAX COLLECTOR				
ASSETS				
Cash and cash equivalents	\$ 452,700	\$ 5,255,673	\$ 5,395,489	\$ 312,884
Total Assets	<u>\$ 452,700</u>	<u>\$ 5,255,673</u>	<u>\$ 5,395,489</u>	<u>\$ 312,884</u>
LIABILITIES				
Due to Others	\$ 349	\$ 383	\$ 302	\$ 430
Due to Other Governments	452,351	5,255,290	5,395,187	312,454
Total Liabilities	<u>\$ 452,700</u>	<u>\$ 5,255,673</u>	<u>\$ 5,395,489</u>	<u>\$ 312,884</u>
COUNTY ATTORNEY SEIZURE				
ASSETS				
Cash and cash equivalents	\$ 62,313	\$ 11,701	\$ 58,028	\$ 15,986
Total Assets	<u>\$ 62,313</u>	<u>\$ 11,701</u>	<u>\$ 58,028</u>	<u>\$ 15,986</u>
LIABILITIES				
Due to Others	\$ 62,313	\$ 11,701	\$ 58,028	\$ 15,986
Total Liabilities	<u>\$ 62,313</u>	<u>\$ 11,701</u>	<u>\$ 58,028</u>	<u>\$ 15,986</u>
PAYROLL CLEARING FUND				
ASSETS				
Cash and cash equivalents	\$ 6,756	\$ 9,342,511	\$ 9,338,797	\$ 10,470
Total Assets	<u>\$ 6,756</u>	<u>\$ 9,342,511</u>	<u>\$ 9,338,797</u>	<u>\$ 10,470</u>
LIABILITIES				
Accounts payable	\$ 5,551	\$ 9,342,411	\$ 9,338,797	\$ 9,165
Due to Others	1,205	100	--	1,305
Total Liabilities	<u>\$ 6,756</u>	<u>\$ 9,342,511</u>	<u>\$ 9,338,797</u>	<u>\$ 10,470</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash and cash equivalents	\$ 1,238,390	\$ 16,456,353	\$ 16,538,517	\$ 1,156,226
Accounts receivable (net)	--	--	--	--
Total Assets	<u>\$ 1,238,390</u>	<u>\$ 16,456,353</u>	<u>\$ 16,538,517</u>	<u>\$ 1,156,226</u>
LIABILITIES				
Accounts payable	\$ 5,551	\$ 9,342,411	\$ 9,338,797	\$ 9,165
Due to Others	780,488	1,858,652	1,804,533	834,607
Due to Other Governments	452,351	5,255,290	5,395,187	312,454
Total Liabilities	<u>\$ 1,238,390</u>	<u>\$ 16,456,353</u>	<u>\$ 16,538,517</u>	<u>\$ 1,156,226</u>

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STATISTICAL SECTION

This part of Colorado County, Texas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health. The tables herein, are unaudited.

Contents	Page
Financial Trends	102
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	110
These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	
Debt Capacity	120
These schedules contain trend information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	126
The schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time with other governments	
Operating Information	129
The schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from comprehensive annual financial reports for the relevant year. The County began implementing Statement 34 in fiscal year 2004.

COLORADO COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(Unaudited)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 13,474,958	\$ 14,460,052	\$ 16,110,062	\$ 16,147,180
Restricted	415,883	436,063	2,096,369	1,165,307
Unrestricted	2,859,339	2,577,292	(295,621)	2,303,419
Total Governmental Activities Net Position	<u>\$ 16,750,180</u>	<u>\$ 17,473,407</u>	<u>\$ 17,910,810</u>	<u>\$ 19,615,906</u>

Note

(1) 2011 has been restated for implementation of GASB Statement No. 65

(2) 2013 has been restated.

TABLE D-1

Fiscal Year					
2011 (1)	2012	2013 (2)	2014	2015	2016
\$ 16,537,203	\$ 16,794,252	\$ 18,220,825	\$ 18,176,143	\$ 17,696,723	\$ 17,961,710
426,104	947,852	1,350,657	533,774	436,660	501,883
4,520,767	8,227,087	7,066,786	8,869,910	8,291,146	8,820,141
<u>\$ 21,484,074</u>	<u>\$ 25,969,191</u>	<u>\$ 26,638,268</u>	<u>\$ 27,579,827</u>	<u>\$ 26,424,529</u>	<u>\$ 27,283,734</u>

COLORADO COUNTY, TEXAS**EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE****LAST TEN FISCAL YEARS****(ACCRUAL BASIS OF ACCOUNTING)***(Unaudited)*

	2007	2008	2009
Expenses			
Governmental Activities:			
General administration	\$ 1,475,136	\$ 1,697,451	\$ 2,047,697
Financial administration	365,362	378,346	403,415
Judicial	1,091,521	1,177,418	1,230,495
Public safety	4,424,034	4,669,271	5,535,790
Public facilities	669,316	371,383	369,030
Public transportation	2,655,519	3,090,878	3,105,659
Conservation	119,156	120,115	118,288
Health and welfare	411,551	503,328	335,413
Interest and bond issue costs	60,785	135,314	250,796
Total Governmental Activities Expenses	<u>11,272,380</u>	<u>12,143,504</u>	<u>13,396,583</u>
Total Primary Government Expenses	<u>\$ 11,272,380</u>	<u>\$ 12,143,504</u>	<u>\$ 13,396,583</u>
 Program Revenues			
Governmental Activities:			
Charges for Services:			
General administration	\$ 364,480	\$ 298,926	\$ 994,088
Financial administration	87,510	88,795	91,083
Judicial	1,361,126	1,178,098	1,457,621
Public safety	1,160,797	1,370,697	348,185
Public facilities	61,700	12,510	6,471
Public transportation	697,661	774,468	920,786
Conservation	--	--	1,560
Health and welfare	28,548	54,769	48,185
Operating Grants and Contributions	419,083	358,008	908,277
Capital Grants and Contributions	89,797	862,865	24,913
Total Governmental Activities Program Revenues	<u>4,270,702</u>	<u>4,999,136</u>	<u>4,801,169</u>
Total Primary Government Program Revenues	<u>\$ 4,270,702</u>	<u>\$ 4,999,136</u>	<u>\$ 4,801,169</u>
 Net (Expense)/Revenue			
Governmental Activities	\$ (7,001,678)	\$ (7,144,368)	\$ (8,595,414)
Total Primary Government Net Expense	<u>\$ (7,001,678)</u>	<u>\$ (7,144,368)</u>	<u>\$ (8,595,414)</u>

Note:

- (1) 2011 has been restated for implementation of GASB Statement No. 65
- (2) 2013 has been restated.

TABLE D-2

		Fiscal Year					
	2010	2011 (1)	2012	2013	2014	2015	2016
\$	1,814,630	\$ 2,007,277	\$ 2,083,952	\$ 1,980,651	\$ 2,162,103	\$ 2,556,203	\$ 2,670,074
	414,065	384,320	399,197	428,606	459,549	496,903	489,706
	1,348,735	1,350,510	1,454,783	1,415,006	1,416,035	1,462,381	1,495,389
	5,513,286	5,492,809	5,353,159	5,307,790	5,712,409	5,860,304	6,574,194
	699,848	119,597	449,457	393,525	526,491	500,725	503,157
	3,169,758	2,991,089	3,428,401	3,374,189	3,164,962	3,437,890	4,001,005
	132,958	132,340	140,262	172,892	133,229	147,903	147,488
	374,564	344,277	362,306	610,479	350,977	384,969	677,278
	243,718	238,683	293,583	276,323	352,286	269,343	229,800
	<u>13,711,562</u>	<u>13,060,902</u>	<u>13,965,100</u>	<u>13,959,461</u>	<u>14,278,041</u>	<u>15,116,621</u>	<u>16,788,091</u>
\$	<u>13,711,562</u>	<u>\$ 13,060,902</u>	<u>\$ 13,965,100</u>	<u>\$ 13,959,461</u>	<u>\$ 14,278,041</u>	<u>\$ 15,116,621</u>	<u>\$ 16,788,091</u>
\$	221,373	\$ 280,616	\$ 291,444	\$ 76,229	\$ 80,075	\$ 36,106	\$ 182,965
	93,955	97,003	99,516	102,282	107,592	112,138	114,636
	1,126,978	1,503,738	1,772,298	1,178,373	1,269,336	1,115,887	1,226,657
	1,056,623	1,153,802	1,183,791	1,189,935	1,229,594	1,326,355	1,258,792
	80,465	--	--	--	30,000	26,100	60,765
	886,243	828,858	810,469	815,162	827,116	811,047	763,911
	2,380	2,020	2,300	2,280	2,180	1,898	1,615
	49,118	23,582	36,909	17,051	25,903	53,283	54,325
	1,971,857	585,262	380,257	987,162	248,263	322,014	555,741
	863,716	1,045,526	741,783	1,708,987	899,704	113,798	1,116,966
	<u>6,352,708</u>	<u>5,520,407</u>	<u>5,318,767</u>	<u>6,077,461</u>	<u>4,719,763</u>	<u>3,918,626</u>	<u>5,336,373</u>
\$	<u>6,352,708</u>	<u>\$ 5,520,407</u>	<u>\$ 5,318,767</u>	<u>\$ 6,077,461</u>	<u>\$ 4,719,763</u>	<u>\$ 3,918,626</u>	<u>\$ 5,336,373</u>
\$	(7,358,854)	\$ (7,540,495)	\$ (8,646,333)	\$ (7,882,000)	\$ (9,558,278)	\$ (11,197,995)	\$ (11,451,718)
\$	<u>(7,358,854)</u>	<u>\$ (7,540,495)</u>	<u>\$ (8,646,333)</u>	<u>\$ (7,882,000)</u>	<u>\$ (9,558,278)</u>	<u>\$ (11,197,995)</u>	<u>\$ (11,451,718)</u>

COLORADO COUNTY, TEXAS*GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION**LAST TEN FISCAL YEARS**(ACCRUAL BASIS OF ACCOUNTING)**(Unaudited)*

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Net (Expense)/Revenue			
Governmental Activities	\$ (7,001,678)	\$ (7,144,368)	\$ (8,595,414)
Total Primary Government Net Expense	<u>(7,001,678)</u>	<u>(7,144,368)</u>	<u>(8,595,414)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
General Revenues:			
Ad valorem taxes, penalty and interest	6,050,215	6,606,623	7,665,967
Sales taxes	1,101,018	944,413	1,138,789
Alcoholic beverage taxes	10,385	8,796	16,047
Miscellaneous	163,477	103,068	161,253
Unrestricted investment earnings	406,938	204,695	50,758
Special and Extraordinary Items			
Special item outflow	--	--	--
Total Governmental Activities	<u>7,732,033</u>	<u>7,867,595</u>	<u>9,032,814</u>
Total Primary Government	<u>7,732,033</u>	<u>7,867,595</u>	<u>9,032,814</u>
Change in Net Position			
Governmental Activities	730,355	723,227	437,400
Total Primary Government	<u>\$ 730,355</u>	<u>\$ 723,227</u>	<u>\$ 437,400</u>

Note:

- (1) 2011 has been restated for implementation of GASB Statement No. 65
(2) 2013 has been restated.

TABLE D-3

Fiscal Year						
2010	2011 (1)	2012	2013	2014	2015	2016
\$ (7,358,854)	\$ (7,540,495)	\$ (8,646,333)	\$ (7,882,000)	\$ (9,558,278)	\$ (11,197,995)	\$ (11,451,718)
<u>(7,358,854)</u>	<u>(7,540,495)</u>	<u>(8,646,333)</u>	<u>(7,882,000)</u>	<u>(9,558,278)</u>	<u>(11,197,995)</u>	<u>(11,451,718)</u>
7,787,259	7,891,027	7,861,818	8,405,951	8,612,739	9,186,462	10,337,097
877,256	1,259,778	1,625,828	1,309,716	1,427,836	1,441,541	1,560,280
14,369	12,223	12,283	14,360	16,054	17,305	24,681
356,086	209,875	522,535	284,860	286,693	197,937	239,698
32,550	90,845	155,236	167,337	156,515	152,314	149,166
--	--	2,953,750	--	--	--	--
<u>9,067,520</u>	<u>9,463,748</u>	<u>13,131,450</u>	<u>10,182,224</u>	<u>10,499,837</u>	<u>10,995,559</u>	<u>12,310,922</u>
<u>9,067,520</u>	<u>9,463,748</u>	<u>13,131,450</u>	<u>10,182,224</u>	<u>10,499,837</u>	<u>10,995,559</u>	<u>12,310,922</u>
1,708,666	1,923,253	4,485,117	2,300,224	941,559	(202,436)	859,204
\$ <u>1,708,666</u>	\$ <u>1,923,253</u>	\$ <u>4,485,117</u>	\$ <u>2,300,224</u>	\$ <u>941,559</u>	\$ <u>(202,436)</u>	\$ <u>859,204</u>

TABLE D-4

COLORADO COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(Unaudited)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Unreserved	\$ 2,806,959	\$ 2,787,641	\$ 3,087,737	\$ 3,527,545	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Unassigned	--	--	--	--	3,651,382	3,610,885	3,294,449	2,850,275	2,953,235	3,145,830
Total General Fund	\$ 2,806,959	\$ 2,787,641	\$ 3,087,737	\$ 3,527,545	\$ 3,651,382	\$ 3,610,885	\$ 3,294,449	\$ 2,850,275	\$ 2,953,235	\$ 3,145,830
All Other Governmental Funds										
Reserved	\$ 395,552	\$ 406,890	\$ 417,573	\$ 429,394	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Restricted	--	--	--	--	1,020,851	3,201,585	2,035,578	1,158,194	960,496	1,001,236
Committed	--	--	--	--	2,997,236	3,318,283	3,515,477	3,959,176	4,353,829	4,550,566
Unreserved, Reported In:										
Special Revenue Funds	2,306,330	2,012,440	2,606,026	3,169,564	--	--	--	--	--	--
Capital Projects Funds	--	4,487,128	1,653,477	710,684	--	--	--	--	--	--
Unassigned	--	--	--	--	(435,150)	(248,262)	(50,179)	--	--	--
Total All Other Governmental Funds	\$ 2,701,882	\$ 6,906,458	\$ 4,677,076	\$ 4,309,642	\$ 3,582,937	\$ 6,271,606	\$ 5,500,876	\$ 5,117,370	\$ 5,314,325	\$ 5,551,802

Note - The County implemented the requirements of GASB-54 in 2011 and reports fund balances are classified as Unavailable, Restricted, Committed, Assigned, or Unassigned

TABLE D-5

COLORADO COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(Unaudited)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Ad valorem taxes, penalty and interest	\$ 6,037,131	\$ 6,553,613	\$ 7,608,212	\$ 7,808,743	\$ 7,881,735	\$ 7,988,688	\$ 8,432,290	\$ 8,617,884	\$ 9,182,101	\$ 10,244,644
Other taxes	1,111,404	953,209	1,154,836	891,625	1,272,001	1,638,111	1,324,076	1,443,890	1,458,846	1,584,961
Licenses and permits	671,260	1,608,777	717,529	703,860	770,434	766,528	791,578	810,512	798,764	776,322
Fines and forfeitures	831,018	778,051	1,151,733	860,300	1,190,194	915,819	917,154	956,975	848,727	860,491
Charges for services	2,205,370	1,293,732	2,017,391	1,957,617	1,537,031	1,647,438	1,695,844	1,856,271	1,969,121	1,864,328
Intergovernmental	524,254	501,675	935,203	2,493,799	1,601,414	1,119,320	2,687,035	1,127,556	426,121	1,655,649
Contributions	--	--	--	225,000	--	--	15	20	30	25
Miscellaneous	634,693	345,116	242,144	490,453	327,823	549,510	440,448	465,111	370,626	414,591
Total Revenues	12,015,130	12,034,173	13,827,048	15,431,397	14,580,632	14,625,414	16,288,440	15,278,219	15,054,336	17,401,011
Expenditures										
Current:										
General administration	1,508,540	1,660,709	2,003,653	1,761,732	1,756,369	1,813,876	1,710,465	1,766,747	2,089,649	2,158,526
Financial administration	365,266	376,001	401,788	413,859	378,969	398,867	428,520	457,817	504,408	476,793
Judicial	1,087,482	1,167,298	1,224,696	1,343,507	1,322,302	1,433,191	1,388,484	1,397,120	1,471,363	1,523,571
Public safety	4,152,415	4,422,495	5,225,402	5,355,639	5,050,307	5,094,424	6,039,035	5,364,351	5,829,088	6,183,437
Public facilities	669,557	372,502	407,591	1,418,701	462,216	470,733	396,052	437,625	490,261	501,833
Public transportation	2,561,118	3,647,309	2,877,580	3,104,217	2,964,294	3,202,011	3,282,479	3,252,792	3,316,986	4,635,513
Conservation	119,202	119,555	140,451	132,192	132,509	139,870	170,716	132,459	149,665	146,393
Health and Welfare	401,394	490,952	321,289	361,119	356,603	369,379	598,227	338,955	377,386	674,149
Capital outlay	--	249,035	2,674,091	944,365	2,235,648	1,261,713	2,774,747	1,551,057	12,837	--
Debt Service										
Principal	220,000	230,000	235,000	285,000	295,000	305,000	310,000	325,000	393,064	429,309
Interest	58,409	52,909	244,792	237,284	229,285	231,357	276,881	266,403	254,110	241,418
Bond issue costs	--	60,150	--	1,410	--	41,522	--	--	--	--
Total Expenditures	11,143,383	12,848,915	15,756,333	15,359,025	15,183,502	14,761,943	17,375,606	15,290,326	14,888,817	16,970,942
Excess of Revenues										
Over (Under) Expenditures	871,747	(814,742)	(1,929,285)	72,372	(602,870)	(136,529)	(1,087,166)	(12,107)	165,519	430,069
Other Financing Sources (Uses)										
Bonds Issued	--	5,000,000	--	--	--	2,750,000	--	--	--	--
Bond Discount	--	--	--	--	--	(22,672)	--	--	--	--
Note proceeds	--	--	--	--	--	57,375	--	--	--	--
Transfers In	20,000	313,371	221,479	310,526	164,112	731,988	1,268,673	884,338	55,757	28,473
Transfers Out	(20,000)	(313,371)	(221,479)	(310,526)	(164,112)	(731,988)	(1,268,673)	(884,338)	(55,757)	(28,473)
Total Other Financing Sources (Uses)	--	5,000,000	--	--	--	2,784,703	--	--	--	--
Net Change in Fund Balances	\$ 871,747	\$ 4,185,258	\$ (1,929,285)	\$ 72,372	\$ (602,870)	\$ 2,648,174	\$ (1,087,166)	\$ (12,107)	\$ 165,519	\$ 430,069
Debt Service As A Percentage										
Of Noncapital Expenditures	2.5%	2.2%	4.6%	3.9%	4.2%	4.8%	3.9%	4.6%	4.8%	4.5%
Note										
(2) 2013 has been restated.										

COLORADO COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(Unaudited)

Fiscal Year	Property Tax	Sales & Use Tax	Amusement Tax	Mixed Drink Tax	Total
2007	\$ 6,037,131	\$ 1,100,663	\$ 356	\$ 10,385	\$ 7,148,535
2008	6,553,613	944,121	292	8,796	7,506,822
2009	7,608,212	1,138,476	313	16,047	8,763,048
2010	7,808,743	876,957	299	14,369	8,700,368
2011	7,881,735	1,259,436	342	12,223	9,153,736
2012	7,988,688	1,625,486	342	12,283	9,626,799
2013	8,432,290	1,309,345	371	14,360	9,756,366
2014	8,617,884	1,427,836	413	15,641	10,061,774
2015	9,182,101	1,441,121	420	17,305	10,640,947
2016	10,244,644	1,560,280	--	24,681	11,829,605
Percent Change 2007-2016	69.7%	41.8%	N/A	137.7%	65.5%

TABLE D-7

COLORADO COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year	Real Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2007	\$ 2,464,948,080	\$ 621,753,636	\$ 1,554,483,426	\$ 1,532,218,290	0.4300	\$ 1,532,218,290	100.0%
2008	2,877,840,686	656,114,063	1,874,464,422	1,659,490,327	0.4490	1,659,490,327	100.0%
2009	2,935,171,180	620,446,966	1,912,826,055	1,642,792,091	0.4643	1,642,792,091	100.0%
2010	3,061,113,616	551,083,041	2,001,464,653	1,610,732,004	0.4821	1,610,732,004	100.0%
2011	3,183,995,868	525,486,273	2,077,634,596	1,631,847,545	0.4821	1,631,847,545	100.0%
2012	3,301,378,915	555,948,288	2,141,101,802	1,716,225,401	0.4821	1,716,225,401	100.0%
2013	3,425,319,785	541,275,904	2,207,514,602	1,759,081,087	0.4821	1,759,081,087	100.0%
2014	3,680,161,570	565,338,064	2,354,217,975	1,891,281,659	0.4821	1,891,281,659	100.0%
2015	4,067,529,999	562,004,867	2,573,642,444	2,055,892,422	0.4821	2,055,892,422	100.0%
2016	4,242,923,782	533,002,569	2,682,166,570	2,093,759,781	0.4821	2,093,759,781	100.0%

Source: Colorado County Central Appraisal District

COLORADO COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year	County Direct Rates			School Districts			Overlapping Rates Municipalities	
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Columbus ISD	Rice ISD	Weimar ISD	City of Columbus	City of Eagle Lake
2007	\$ 0.4117	\$ 0.0183	\$ 0.4300	\$ 1.1900	\$ 1.2980	\$ 1.2200	\$ 0.2331	\$ 0.7783
2008	0.4201	0.0289	0.4490	1.1900	1.2845	1.2200	0.2731	0.7759
2009	0.4325	0.0318	0.4643	1.1900	1.2845	1.2200	0.2731	0.8428
2010	0.4521	0.0300	0.4821	1.1900	1.2403	1.2200	0.2731	0.8248
2011	0.4521	0.0300	0.4821	1.1900	1.2575	1.2800	0.2731	0.8252
2012	0.4510	0.0311	0.4821	1.1900	1.2411	1.2800	0.2731	0.8105
2013	0.4530	0.0291	0.4821	1.1800	1.2311	1.2800	0.2731	0.8117
2014	0.4530	0.0290	0.4820	1.1800	1.2071	1.2600	0.2731	0.7851
2015	0.4571	0.0250	0.4821	1.1700	1.2125	1.2600	0.2731	0.7790
2016	0.4783	0.0317	0.5100	1.1600	1.2300	1.2600	0.2800	0.7601

Source: Colorado County Central Appraisal District

TABLE D-8

City of Weimar	Rice Hospital District	Glidden Water Supply District	Colorado County WCID #2	Falls Municipal Utility District	Colorado County Grnd Water District	Total
\$ 0.2535	\$ 0.1329	\$ 0.0726	\$ 0.3059	\$ 0.3000	\$ --	\$ 6.2143
0.2617	0.1431	0.1699	0.2868	0.3000	0.0200	6.3741
0.2880	0.1630	0.2265	0.2934	0.3150	0.0200	6.5806
0.2905	0.1820	0.2446	0.2649	0.3150	0.0185	6.5458
0.2905	0.1958	0.2667	0.2717	0.3150	0.0165	6.6641
0.2905	0.1823	0.1932	0.2776	0.3150	0.0150	6.5504
0.2905	0.1784	0.1858	0.2809	0.3150	0.0145	6.5231
0.2905	0.1596	0.1583	0.2673	0.3478	0.0145	6.4252
0.2905	0.1530	0.1473	0.2696	0.3781	0.0125	6.4277
0.2905	0.1750	0.1585	0.2785	0.4178	0.0115	6.5320

COLORADO COUNTY, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Taxpayer	2016			2007		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Copano Field Services	\$ 242,245,860	1	11.57%	\$ 19,413,150	4	1.27%
Union Pacific Railroad	39,618,470	2	1.89%	17,692,665	5	1.15%
LCRA Transmission Svcs Corp	33,555,320	3	1.60%			
Exterran Energy Solutions LP	22,445,250	4	1.07%	17,675,220	6	1.15%
Square Mile Energy LLC	19,548,698	5	0.93%			
Utex Industries Inc	19,080,940	6	0.91%			
Sky Global Power One LLC	18,344,230	7	0.88%			
Alleyton Resource Company	17,610,710	8	0.84%			
Hanson Aggregates Central	16,256,460	9	0.78%			
Enterprise Crude Pipeline LLC	15,522,240	10	0.74%			
Newfield Exploration				22,064,330	2	1.44%
AEP Central Power & Light				11,230,790	9	0.73%
Williams Brothers Construction				10,826,240	10	0.71%
Dominion Exploration & Production				141,380,220	1	9.23%
Jamex II LTD, LLP				21,607,100	3	1.41%
Southwestern Bell Telephone Co				13,922,520	7	0.91%
Great Southern Wood Preserving				12,111,380	8	0.79%
	<u>444,228,178</u>		<u>21.22%</u>	<u>287,923,615</u>		<u>18.79%</u>
All other	<u>1,649,531,603</u>		<u>78.78%</u>	<u>1,244,292,675</u>		<u>81.21%</u>
Total	<u>\$ 2,093,759,781</u>		<u>100.00%</u>	<u>\$ 1,532,216,290</u>		<u>100.00%</u>

Source: Colorado County Central Appraisal District

COLORADO COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2007	\$ 6,588,540	\$ 2,360,373	35.83%	\$ 4,126,525	\$ 6,575,648	99.80%
2008	7,571,356	2,498,221	33.00%	5,053,743	7,548,539	99.70%
2009	7,632,707	2,643,784	34.64%	4,965,133	7,605,163	99.64%
2010	7,764,704	3,015,522	38.84%	4,729,070	7,739,446	99.67%
2011	7,866,492	3,323,275	42.25%	4,515,858	7,834,320	99.59%
2012	8,273,819	3,532,658	42.70%	4,705,216	8,231,236	99.49%
2013	8,485,357	3,331,818	39.27%	5,107,934	8,425,829	99.30%
2014	9,119,183	3,469,916	38.05%	4,943,531	8,999,921	98.69%
2015	9,915,531	3,540,217	35.70%	6,178,652	3,540,217	35.70%
2016	10,679,842	3,579,851	33.52%	--	3,579,851	33.52%

Source: Colorado County Central Appraisal District

COLORADO COUNTY, TEXAS

TAXABLE SALES BY CATEGORY

LAST TEN CALENDAR YEARS

(Unaudited)

Category (1)	Calendar Year					
	2007	2008	2009	2010	2011	2012
Agriculture, Forestry, Fishing	\$ 695,806	\$ 661,698	\$ 614,552	\$ 778,347	\$ 669,497	\$ 822,297
Mining	1,713,216	2,615,311	1,525,315	1,262,729	954,773	860,198
Construction	3,761,468	4,188,611	6,364,106	3,243,601	3,831,884	6,016,120
Manufacturing	14,332,028	14,201,785	10,059,489	11,063,355	12,953,765	16,998,336
Transportation, Utilities & Communications	516,740	830,175	492,022	1,326,496	541,986	1,642,214
Wholesale Trade	5,197,200	5,857,772	5,070,318	5,226,897	6,227,154	7,754,632
Retail Trade	69,936,981	69,927,001	66,816,459	65,800,088	72,323,172	78,404,626
Finance, Insurance, Real Estate	10,293,410	12,452,886	7,411,654	6,620,588	13,496,055	20,961,229
Accommodations/ Food Services	18,396,074	19,415,232	19,644,873	20,806,731	22,563,650	24,639,821
Arts/Entertainment/ Recreation	1,995,317	2,116,838	2,491,612	1,758,850	2,322,773	2,543,020
Public Administration Services	1,259,292	1,276,531	1,279,567	1,275,138	1,347,588	1,580,604
Other	--	--	--	--	--	--
Total	\$ 138,171,282	\$ 144,747,917	\$ 133,133,105	\$ 131,119,118	\$ 151,426,651	\$ 177,568,701
Direct Sales Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Source: Texas State Comptroller

Notes:

(1) Texas State Comptroller collects and remits sales taxes collected to the County. The state does not disclose information on identities of sales tax remitters.

TABLE D-11

	2013	2014	2015	2016
\$	1,004,196	\$ 1,106,605	\$ 964,714	\$ 965,014
	1,276,172	4,733,722	7,308,454	7,134,460
	6,095,204	5,279,829	5,433,929	8,279,670
	20,898,675	28,161,189	28,033,627	24,652,335
	3,007,518	4,670,811	4,029,110	4,042,296
	8,582,231	10,849,153	9,273,222	9,528,610
	80,753,584	86,445,355	87,714,657	91,690,218
	15,894,213	16,838,001	13,367,115	5,410,161
	26,048,046	27,155,365	27,358,625	28,906,878
	3,432,539	4,282,332	5,138,273	4,823,763
	1,691,554	1,867,442	1,989,001	1,902,541
	13,788,464	14,118,353	14,719,728	16,712,382
	--	--	--	--
\$	<u>182,472,396</u>	<u>\$ 205,508,157</u>	<u>205,330,455</u>	<u>\$ 204,048,328</u>
	0.50%	0.50%	0.50%	0.50%

COLORADO COUNTY, TEXAS
DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	County Direct Rate	City of Columbus	City of Eaglelake	City of Weimar	Rice Hospital District
2007	0.50%	1.50%	1.00%	1.50%	0.50%
2008	0.50%	1.50%	1.00%	1.50%	0.50%
2009	0.50%	1.50%	1.00%	1.50%	0.50%
2010	0.50%	1.50%	1.00%	1.50%	0.50%
2011	0.50%	1.50%	1.00%	1.50%	0.50%
2012	0.50%	1.50%	1.00%	1.50%	0.50%
2013	0.50%	1.50%	1.00%	1.50%	0.50%
2014	0.50%	1.50%	1.00%	1.50%	0.50%
2015	0.50%	1.50%	1.00%	1.50%	0.50%
2016	0.50%	1.50%	1.00%	1.50%	0.50%

Sources: Texas State Comptroller

COLORADO COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Category (1)	2016			2007		
	Taxable Sales	Percentage of Total	# Remitters	Taxable Sales	Percentage of Total	# Remitters
Agriculture, Forestry, Fishing	\$ 965,014	0.47%	26	\$ 695,806	0.50%	18
Mining	7,134,460	3.50%	20	1,713,216	1.24%	17
Construction	8,279,670	4.06%	92	3,761,468	2.72%	87
Manufacturing	24,652,335	12.08%	90	14,332,028	10.37%	74
Transportation, Utilities & Communications	4,042,296	1.98%	27	516,740	0.38%	19
Wholesale Trade	9,528,610	4.67%	48	5,197,200	3.76%	50
Retail Trade	91,690,218	44.94%	387	69,936,981	50.62%	405
Finance, Insurance, Real Estate	5,410,161	2.65%	25	10,293,410	7.45%	24
Accommodation & Food Service	28,906,878	14.17%	94	18,396,074	13.31%	81
Arts, Entertainment, Recreation	4,823,763	2.36%	24	1,995,317	1.44%	27
Public Administration	1,902,541	0.93%	6	1,259,292	0.91%	5
Services	16,712,382	8.19%	212	10,073,750	7.30%	--
	<u>\$ 204,048,328</u>	<u>100.00%</u>	<u>1,051</u>	<u>\$ 138,171,282</u>	<u>100.00%</u>	<u>807</u>

Source: Texas State Comptroller

Notes:

- (1) Texas State Comptroller collects and remits sales taxes collected to the County. The state does not disclose information on identities of sales tax remitters.

COLORADO COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	General Bonded Debt Outstanding			Total Primary Government	Percentage Actual Taxable Value of Property	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Contractual Obligations	Capital Lease Obligations				
2007	\$ 1,785,000	\$ 2,953,750	\$ --	\$ 4,738,750	\$ 0.31%	0.67%	\$ 230
2008	6,555,000	2,953,750	--	9,508,750	0.57%	1.22%	457
2009	6,320,000	2,953,750	--	9,273,750	0.56%	1.19%	447
2010	6,035,000	2,953,750	--	8,988,750	0.56%	1.17%	431
2011	5,740,000	2,953,750	--	8,693,750	0.53%	1.01%	419
2012	8,185,000	--	38,035	8,223,035	0.48%	0.91%	397
2013	7,852,525	--	17,834	7,870,359	0.45%	0.79%	377
2014	7,529,714	--	--	7,529,714	0.40%	0.76%	361
2015	7,145,907	--	--	7,145,907	0.35%	0.77%	342
2016	6,722,101	--	39,284	6,761,385	0.32%	0.69%	324

Notes:

- (1) General obligation bonds presented net of unamortized premium and/or discount.
- (2) See the Schedule of Assessed and Estimated Actual Values of Taxable Property on Table D-7 for property value data.
- (3) Population data can be found in the Schedule of Demographics and Economic Statistics on Table D-18.

COLORADO COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Restricted to Repaying Principal</u>	<u>Total</u>	<u>Percentage of Actual Taxable Value of Property</u>	<u>Per Capita</u>
2007	\$ 1,785,000	\$ (395,552)	\$ 1,389,448	0.09%	\$ 67
2008	6,555,000	(406,890)	6,148,110	0.37%	295
2009	6,320,000	(417,573)	5,902,427	0.36%	285
2010	6,035,000	(429,394)	5,605,606	0.35%	268
2011	5,740,000	(400,291)	5,339,709	0.33%	257
2012	8,185,000	(369,204)	7,815,796	0.46%	378
2013	7,852,525	(332,823)	7,519,702	0.43%	360
2014	7,529,714	(268,717)	7,260,997	0.38%	348
2015	7,145,907	(188,564)	6,957,343	0.34%	333
2016	6,722,101	(58,850)	6,663,251	0.32%	319

Notes:

- (1) General obligation bonds presented net of unamortized premium and/or discount.
- (2) See the Schedule of Assessed and Estimated Actual Values of Taxable Property on page for property value data.
- (3) Population data can be found in the Schedule of Demographics and Economic Statistics on Table D-18.

COLORADO COUNTY, TEXAS
DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Eagle Lake	\$ 1,023,400	100.00%	\$ 1,023,400
Columbus	807,401	100.00%	807,401
Weimar	2,285,000	100.00%	2,285,000
School Districts			
Columbus	10,725,390	97.01%	10,404,701
Rice Consolidated	20,503,682	100.00%	20,503,682
Weimar	7,105,814	91.60%	6,508,926
Special Districts			
Glidden Fresh Water Supply District #1	459,823	100.00%	<u>459,823</u>
Subtotal, Overlapping Debt			41,992,932
County Direct Debt (net of unamortized premium/discount)	6,722,101		<u>6,722,101</u>
Total Direct and Overlapping Debt			<u>\$ 48,715,033</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Colorado County Central Appraisal District. Debt outstanding data provided by each governmental unit.

Estimated percentage applicable is the ratio of the value of taxable property overlapping government vs. the value of taxable property for the County.

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COLORADO COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year				
	2007	2008	2009	2010	2011
Assessed Value of Property	\$ 1,532,218,290	\$ 1,659,490,327	\$ 1,642,792,091	\$ 1,610,732,004	\$ 1,631,847,545
Debt Limit, 10% of total assessed value	153,221,829	165,949,033	164,279,209	161,073,200	163,184,755
Amount of Debt Applicable to limit					
General obligation bonds (net of prem/disc)	1,785,000	6,555,000	6,320,000	6,035,000	5,740,000
Less resources restricted to repaying principal	395,552	406,890	417,573	429,394	400,291
Total net debt applicable to limit	<u>1,389,448</u>	<u>6,148,110</u>	<u>5,902,427</u>	<u>5,605,606</u>	<u>5,339,709</u>
Legal Debt Margin	<u>\$ 151,832,381</u>	<u>\$ 159,800,923</u>	<u>\$ 158,376,782</u>	<u>\$ 155,467,594</u>	<u>\$ 157,845,046</u>
Total Net Debt Applicable to the Limit					
As a Percentage of Debt Limit	0.9%	3.7%	3.6%	3.5%	3.3%

TABLE D-17

2012	2013	2014	2015	2016
\$ 1,716,225,401	\$ 1,759,081,087	\$ 1,891,281,659	\$ 2,055,892,422	\$ 2,093,759,781
171,622,540	175,908,109	189,128,166	205,589,242	209,375,978
8,160,932	7,852,525	7,529,714	7,145,907	6,722,101
369,204	332,823	(268,717)	(188,564)	(58,850)
<u>7,791,728</u>	<u>7,519,702</u>	<u>7,798,431</u>	<u>6,957,343</u>	<u>6,663,251</u>
\$ <u>163,830,812</u>	\$ <u>168,388,407</u>	\$ <u>181,329,735</u>	\$ <u>198,631,899</u>	\$ <u>202,712,727</u>
4.5%	4.3%	4.1%	3.4%	3.2%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 2,093,759,781
Debt Limit (10% of Assessed Value)	<u>209,375,978</u>
Debt Applicable to Limit:	
General Obligation Bonds (net of prem/disc)	6,722,101
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(58,850)</u>
Total Net Debt Applicable to Limit	<u>6,663,251</u>
Legal Debt Margin	\$ <u>202,712,727</u>

COLORADO COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN CALENDAR YEARS
 (Unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Population (1)	20,648	20,818	20,734	20,878	20,742	20,696	20,874	20,874	20,874	20,874
Personal Income (000's), (1)	\$ 709,858	\$ 776,386	\$ 780,656	\$ 769,438	\$ 858,449	\$ 907,809	\$ 990,993	\$ 913,521	\$ 953,716	\$ 948,475
Per Capita Personal Income (1)	\$ 34,379	\$ 37,294	\$ 37,651	\$ 36,854	\$ 41,387	\$ 43,864	\$ 47,475	\$ 44,021	\$ 44,593	\$ 46,745
Median Age (2)	39.3	39.3	39.3	42.0	44.0	43.7	43.7	43.7	43.7	43.4
Education Level in Years of Schooling										
Less than high school graduate	30.9%	30.9%	32.4%	30.9%	30.9%	30.9%	30.9%	30.9%	32.0%	27.0%
High school graduate	33.3%	33.3%	40.0%	33.3%	33.3%	33.3%	33.3%	33.3%	42.6%	38.9%
Some college - no degree	16.9%	16.9%	17.0%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	17.0%
Associate's degree	4.4%	4.4%	6.0%	4.4%	4.4%	4.4%	4.4%	4.4%	4.5%	4.3%
Bachelor's degree	10.0%	10.0%	12.0%	10.0%	10.0%	10.0%	10.0%	9.5%	10.0%	18.0%
Graduate or professional degree	4.4%	4.4%	5.0%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	3.0%
School Enrollment (3)	3,345	3,400	3,391	3,454	3,427	3,305	3,522	3,488	3,500	3,593
Unemployment (4)	3.4%	3.7%	6.4%	7.7%	7.0%	5.7%	5.2%	3.4%	3.9%	4.6%

(1) Source: Bureau of Economic Analysis

(2) Source: U.S. Census Bureau

(3) Source: Columbus ISD, Rice CISD, Weimar ISD

(4) Source: Texas Workforce Commission

COLORADO COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Employer	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percent of Total County Employment
Utex Industries	200	4	3.01%	290	1	2.83%
Columbus ISD	228	1	2.47%	205	4	2.00%
Exterran			2.15%	220	3	2.15%
Rice Consolidated ISD	212	2	2.15%	232	2	2.27%
Columbus Community Hospital	207	3	2.04%	175	7	1.71%
County of Colorado	150	5	1.56%	142	8	1.39%
River Oaks Convalescent	100	8	1.21%	130	9	1.27%
Weimar ISD	85	9	1.19%			
Drymalla Construction	130	6	1.07%	177	6	1.73%
Diversitech	80	10	0.91%	100	10	0.98%
Rice Medical Center	120	7				
Colorado-Fayette Medical Center				200	5	1.95%
Total	1,512		17.76%	1,871		18.28%

Source: The Texas Workforce Development Board

COLORADO COUNTY, TEXAS

FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (Unaudited)

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
General administration	9	9	9	9	9	9	9	9	9	9
Financial administration	6	6	6	6	6	6	6	6	6	6
Judicial	17	17	17	17	16	16	16	16	17	17
Public Safety	69	67	66	65	65	65	65	66	66	66
Public Facilities	4	4	4	4	4	4	4	4	4	4
Public Transportation	29	29	30	30	30	30	30	30	30	30
Conservation	2	2	2	2	2	2	2	2	2	2
Health and welfare	1	1	1	1	1	1	1	1	1	1
Total	137	135	135	134	133	133	133	134	135	135

Source: The Workforce Development Board

COLORADO COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Marriage license issued	160	143	137	136	136	133	144	144	131	120
Birth certificates	312	200	318	169	200	200	278	279	295	301
Death certificates	225	200	188	187	200	200	200	200	200	200
Judicial										
County Court										
Probate cases filed	91	106	107	115	102	112	110	118	96	91
Mental Health cases filed	7	--	5	5	5	6	1	5	2	3
Civil cases filed	87	71	63	66	67	66	60	70	55	82
Criminal cases filed	651	675	557	506	446	442	431	354	482	428
District Court										
Civil cases filed	271	289	520	398	431	344	292	285	324	354
Criminal cases filed	225	272	252	191	180	232	165	175	172	296
Justice Court										
Cases filed	9,224	10,086	9,792	9,003	7,573	6,450	4,348	5,655	5,845	6,475
Public Safety										
Jail bookings	1,673	1,785	1,703	1,541	1,250	1,498	1,488	1,181	1,393	1,329
Jail average daily occupancy	56	67	70	62	55	51	53	48	57	59
Emergency responses	1,109	1,113	1,146	1,133	1,329	1,393	1,459	1,389	1,684	1,520
Emergency transfers	379	380	294	336	379	309	297	345	418	408
Health & Welfare										
Septic permits issued	128	124	95	98	105	104	88	117	129	139
Building permits issued	--	--	--	--	148	171	206	273	290	138
Indigent health care active cases	27	26	30	30	24	13	18	21	22	16

Source: County records

COLORADO COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety										
Stations	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	18	18	23	24	24	24	24	26	29	29
EMS Stations	3	3	3	3	3	3	3	3	3	3
Ambulance Units	10	8	8	8	8	8	8	8	8	8
Public Facilities										
Courthouse	1	1	1	1	1	1	1	1	1	1
Annex	--	--	--	--	1	1	1	1	1	1
Public Transportation										
Asphalt Roads (miles)	428.3	435.5	438.3	440.4	441.1	441.6	442.3	444.3	446.3	449.1
Gravel Roads (miles)	311.1	303.8	301.0	299.5	298.9	298.9	298.2	296.2	294.2	291.4
Dirt Roads (miles)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Bridges	87	86	87	88	88	88	88	88	88	88

Sources: County records.