

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2022

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**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Jeff R. Steinhauser
County Judge	Joe Weber
Tax Assessor/Collector	Sylvia Mendoza
County Clerk	Brenda Fietsam
County Attorney	Peggy Supak
District Clerk	Linda Svrcek
County Surveyor	Gene Kruppa
Veterans Service	Jessie Lednický
County Sheriff	Keith Korenek
Justice of Peace No. 1	Kyle Hartmann
Justice of Peace No. 2	Sheila Coufal
Justice of Peace No. 3	Charles Zapalac
Justice of Peace No. 4	Dan Mueller
Constable No. 1	William Roensch
Constable No. 2	Roger Wunderlich
Constable No. 3	Robert Chambers
Constable No. 4	Jason Strickland
County Agent - Agriculture/Natural Resource	Scott Willey
County Agent - Family & Consumer Science	Sally Garrett
County Agent - 4H & Youth Development	Kayla Kaspar
County Auditor	Cindy Havelka
Director-Community Supervision and Corrections Department	Jo Ann Fishbeck
County Commissioner No. 1	Jason McBroom
County Commissioner No. 2	Luke Sternadel
County Commissioner No. 3	Harvey Berkenhoff
County Commissioner No. 4	Drew Brossmann

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge and Commissioners' Court
Fayette County, Texas

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Fayette County, Texas's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fayette County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Fayette County, Texas's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Fayette County, Texas's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Fayette County, Texas's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section combining and individual fund financial statements, and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Stephen LeGrand & Pfeil, PLLC

Wharton, Texas
August 21, 2023

Management Discussion and Analysis (MD&A)

Introduction

The Management's Discussion and Analysis (MD&A) of Fayette County's financial performance provides an overall review of the County's financial activities for the calendar year ended December 31, 2022. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of Fayette County's financial performance.

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

Overview of the Financial Statements

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

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

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

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

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

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

Fiduciary funds - Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for others. Activities from fiduciary funds are not included in the government-wide financial statements because the County cannot use these assets for its operations. Fiduciary funds of the County, consisting of agency funds and private-purpose trust funds, are reported in the *Statement of Fiduciary Net Position* using an accrual basis of accounting. Agency funds held by the County involve only the receipt, temporary investment, and remittance of resources to individuals, private organizations, or other governments in a purely custodial capacity (assets equal liabilities). The agency funds reported by the County include a payroll clearing account, a tax clearing account, and other department accounts that hold funds for other entities,

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

In addition to the basic financial statements and the accompanying notes, this report also presents certain *Required Supplementary Information* (RSI) other than the MD&A consisting of a budgetary comparison schedule for the general fund and each major special revenue fund that has a legally adopted annual budget.

Financial Analysis of the Board as a Whole

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

Description	2022	2021	Dollar Change	Total Percentage Change 2022-2021
Current and other assets	\$ 14,767,649	\$ 12,570,918	\$ 2,196,731	17.47%
Capital assets, net	16,419,944	14,490,890	1,929,054	13.31%
Deferred outflows	4,667,373	6,612,939	(1,945,566)	-29.42%
Total assets	<u>35,854,966</u>	<u>33,674,747</u>	<u>2,180,219</u>	<u>6.47%</u>
Current and other liabilities	1,065,843	1,155,042	(89,199)	-7.72%
Long-term liabilities	2,559,802	10,036,983	(7,477,181)	-74.50%
Deferred inflows	928,897	4,055,655	(3,126,758)	-77.10%
Total liabilities	<u>4,554,542</u>	<u>15,247,680</u>	<u>(10,693,138)</u>	<u>-70.13%</u>
 Net Position:				
Net investment in capital assets	13,467,880	11,324,390	2,143,490	18.93%
Unassigned	9,832,544	7,102,677	2,729,867	38.43%
Total net position	<u>\$ 23,300,424</u>	<u>\$ 18,427,067</u>	<u>\$ 4,873,357</u>	<u>26.45%</u>

The County's assets exceeded liabilities by \$23,300,424 at the close of the fiscal year. The majority of the County's net position is invested in capital assets (land, buildings, and equipment) owned by the County. These assets are not available for future expenditures since they will not be sold. Unassigned net position — the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$9,832,544 at the end of the year.

General Governmental Functions

General Fund

An excess of revenues over expenditures of \$438,660 was reported for the calendar year ended December 31, 2022. For comparison purposes, revenues from the General Fund amounted to \$19,271,844 and \$18,548,790 for the calendar years ended December 31, 2022 and 2021, respectively. The sources of revenues for the 2022 calendar year are summarized below.

Description	2022	2021	Dollar Change	Total Percentage Change 2022-2021
Ad valorem taxes	\$ 10,580,476	\$ 10,324,019	\$ 256,457	2.48%
Other taxes	3,182,352	2,510,831	671,521	26.74%
Licenses and permits	115,789	97,804	17,985	18.39%
Intergovernmental	790,257	1,184,759	(394,502)	-33.30%
Fines and forfeitures	818,629	892,970	(74,341)	-8.33%
Depository interest	63,029	161,745	(98,716)	-61.03%
Miscellaneous	984,030	636,827	347,203	54.52%
Charges for services	2,737,282	2,739,835	(2,553)	-0.09%
Total revenues	<u>\$ 19,271,844</u>	<u>\$ 18,548,790</u>	<u>\$ 723,054</u>	<u>3.90%</u>

Expenditures from the General Fund amounted to \$18,878,468 and \$17,261,303 for the calendar years ended December 31, 2022 and 2021, respectively. An analysis of expenditures for the year is presented as follows:

Description	2022	2021	Dollar Change	Total Percentage Change 2022-2021
Administrative and general	\$ 3,276,962	\$ 3,112,886	\$ 164,076	5.27%
Financial administration	1,228,947	1,097,108	131,839	12.02%
Judicial	1,520,272	1,330,894	189,378	14.23%
Legal	462,195	456,977	5,218	1.14%
Public safety	8,255,086	7,752,085	503,001	6.49%
Public facilities	1,725,138	1,791,955	(66,817)	-3.73%
Capital outlay	1,480,742	913,609	567,133	62.08%
Other expenditures	929,126	805,789	123,337	15.31%
Total expenditures	<u>\$ 18,878,468</u>	<u>\$ 17,261,303</u>	<u>\$ 1,617,165</u>	<u>9.37%</u>

Special Revenue Funds

The Road and Bridge Funds, Indigent Health Care Fund, Community Corrections Funds, Juvenile Probation Funds, Law Library Fund, Sheriff Continuing Education Fund, Constables Continuing Education Fund, Courthouse Security Fund, Court Reporter Service Fund, County Clerk Records Management and Preservation Fund, Records Management and Preservation Fund, County Clerk Records Archive Fund, Justice Court Technology Fund, Election Services Contract Fund, County and District Court Technology Fund and American Rescue Plan Fund make up the Special Revenue Funds. These funds had combined revenues of \$11,492,645 and expenditures of \$11,041,544 for the calendar year ended December 31, 2022.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2022, this fund had revenues of \$300,006 and expenditures of \$312,184. These expenditures consisted of principal payments of \$278,289 and interest payments of \$33,895.

Proprietary Funds

The Proprietary Funds consist of the Health and Life Self-Insurance Fund. This internal service fund is used to account for the self-insurance program for disability benefits for county employees. This fund had revenues of \$367,712 and expenses of \$268,704 for the calendar year ended December 31, 2022.

Fiduciary Funds

The County maintains Expendable Trust Funds. These funds consist of the Check Collection and Processing Fund, Court Costs Fund, County Attorney Forfeiture Fund, County Attorney Seizure Fund, Sheriff Forfeiture Fund, Narcotics Unit Seizure Fund, Narcotics Unit Forfeiture Operating Fund, Permanent School Fund, and Permanent School Available Fund. These funds had combined revenues of \$1,464,567 and expenditures of \$1,375,978 for the calendar year ended December 31, 2022.

Cash Management

The intention of the cash management system is to limit the amount of funds placed in accounts where low or no interest is paid. Cash was fully invested on a timely basis in certificates of deposit during the year to maximize interest earned. The amount of interest earned was \$147,804.

Cash and cash equivalents consist of demand accounts, certificates of deposit and U.S. government securities. The following is a list of cash in each fund for 2022 and 2021.

<u>Fund</u>	<u>2022</u>	<u>2021</u>
General Fund	2,295,542	1,993,738
Special Revenue Fund	8,183,056	7,237,928
Debt Service Fund	-	9,967
Capital Project Fund	-	80,591
Proprietary Fund	354,896	576,306
Fiduciary Funds	13,046,390	12,021,652
Total	<u>\$ 23,879,884</u>	<u>\$ 21,920,182</u>

Independent Audit

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

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

Acknowledgments

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

Respectfully submitted,

Cindy Havelka
County Auditor
Fayette County, Texas

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 13,118,377
Taxes receivable, net	291,518
Sales tax receivable	258,543
Net pension asset	1,099,211
Capital assets:	
Land	2,190,564
Buildings	14,821,345
Equipment	19,291,550
Vehicles	4,242,431
Construction in progress	1,254,638
Total capital assets	<u>41,800,528</u>
Less accumulated depreciation	(25,380,584)
Total capital assets, net	<u>16,419,944</u>
Total assets	<u><u>31,187,593</u></u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>4,667,373</u>
Total Outflows of Resources	<u><u>4,667,373</u></u>
 LIABILITIES	
Accounts payable	128,736
Overdrafts	341,411
Due to other funds	3,434
Noncurrent Liabilities:	
Due within one year	592,262
Due in more than one year	2,359,802
Total liabilities	<u><u>3,425,645</u></u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>9,128,897</u>
Total Deferred Inflows of Resources	<u><u>9,128,897</u></u>
 NET POSITION	
Net investment in capital assets	13,467,880
Unassigned	9,832,544
Total net position	<u><u>\$ 23,300,424</u></u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-*

*ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021*

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$ 10,580,476	\$ 5,602,020	\$ 298,959	\$ -
Other taxes	3,182,352	-	-	-
Licenses and permits	115,789	-	-	-
Intergovernmental revenue	790,257	3,730,323	-	-
Fines and forfeitures	818,629	-	-	-
Depository interest	63,029	76,659	1,047	7,069
Tobacco settlement	-	47,208	-	-
Miscellaneous	984,030	298,347	-	1,457,498
Total general	<u>16,534,562</u>	<u>9,754,557</u>	<u>300,006</u>	<u>1,464,567</u>
Charges for services	2,737,282	1,738,088	-	-
Total revenues	<u>19,271,844</u>	<u>11,492,645</u>	<u>300,006</u>	<u>1,464,567</u>
EXPENDITURES				
Administrative and general	3,569,917	2,264,538	278,289	1,060,159
Financial administration	1,228,947	-	-	-
Judicial	1,520,272	-	-	-
Legal	462,195	-	-	-
Public safety	8,255,086	-	-	-
Public transportation	-	6,316,849	-	-
Public facilities	1,725,138	-	-	-
Public health	-	299,860	-	-
Extension service	305,427	-	-	-
Elections	360,453	-	-	-
Rural addressing	95,952	-	-	-
Feral hog program	250	-	-	-
Depreciation	1,846,615	-	-	-
Debt service:				
Interest paid	28,225	19,181	33,895	-
Pension related expense	(1,635,778)	-	-	-
Total expenditures	<u>17,762,699</u>	<u>8,900,428</u>	<u>312,184</u>	<u>1,060,159</u>
Excess (deficit) of revenues over expenditures	1,509,145	2,592,217	(12,178)	404,408
Other financing sources (uses)	45,284	332,270	2,211	-
Excess revenues and other sources over (under) expenditures and other uses	1,554,429	2,924,487	(9,967)	404,408
Fund balance, beginning of year	7,491,332	7,769,137	9,967	3,156,631
Fund balance, end of year	<u>\$ 9,045,761</u>	<u>\$ 10,693,624</u>	<u>\$ -</u>	<u>\$ 3,561,039</u>

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

Totals
(Memorandum Only)

2022	2021
\$ 16,481,455	\$ 16,092,354
3,182,352	2,510,831
115,789	97,804
4,520,580	4,477,835
818,629	892,970
147,804	345,256
47,208	42,808
2,739,875	1,999,642
28,053,692	26,459,500
4,475,370	4,623,242
32,529,062	31,082,742
7,172,903	5,659,040
1,228,947	1,097,108
1,520,272	1,330,894
462,195	456,977
8,255,086	7,752,085
6,316,849	5,574,104
1,725,138	1,791,955
299,860	550,024
305,427	287,393
360,453	242,227
95,952	90,847
250	14,281
1,846,615	1,776,673
81,301	72,338
(1,635,778)	(115,822)
28,035,470	26,580,124
4,493,592	4,502,618
379,765	-
4,873,357	4,502,618
18,427,067	13,924,449
\$ 23,300,424	\$ 18,427,067

FAYETTE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 2,295,542	\$ 10,467,939	\$ 12,763,481
Taxes receivable, net	291,518	-	291,518
Sales tax receivable	258,543	-	258,543
Total assets	<u>2,845,603</u>	<u>10,467,939</u>	<u>13,313,542</u>
LIABILITIES			
Accounts payable	6,962	-	6,962
Overdrafts	-	341,411	341,411
Due to other funds	3,434	-	3,434
Deferred tax revenue	291,518	-	291,518
Total liabilities	<u>301,914</u>	<u>341,411</u>	<u>643,325</u>
FUND BALANCES			
Unassigned	1,826,655	-	1,826,655
Assigned	717,034	-	717,034
Restricted for debt service	-	-	-
Restricted for capital projects	-	-	-
Restricted for special revenue and expendable trust funds	-	10,126,528	10,126,528
Total fund balances	<u>2,543,689</u>	<u>10,126,528</u>	<u>12,670,217</u>
Total liabilities and fund balances	<u>\$ 2,845,603</u>	<u>\$ 10,467,939</u>	<u>\$ 13,313,542</u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET

TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2022

Total fund balances - governmental funds balance sheet	\$ 12,670,217
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.	16,419,944
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	291,518
The assets and liabilities of internal service funds are included in governmental activities.	233,122
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	(2,952,064)
Recognition of the County's net pension liability is not reported in the funds	1,099,211
Deferred resources inflows related to the pension plan are not reported in the funds	(9,128,897)
Deferred resources outflows related to the pension plan are not reported in the funds	<u>4,667,373</u>
Net position of governmental activities - statement of net position	<u><u>\$ 23,300,424</u></u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022*

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 10,580,476	\$ 5,900,979	\$ 16,481,455
Other taxes	3,182,352	-	3,182,352
Licenses and permits	115,789	-	115,789
Intergovernmental revenue	790,257	3,730,323	4,520,580
Fines and forfeitures	818,629	-	818,629
Depository interest	63,029	84,775	147,804
Tobacco settlement	-	47,208	47,208
Miscellaneous	984,030	1,755,845	2,739,875
Total general	<u>16,534,562</u>	<u>11,519,130</u>	<u>28,053,692</u>
Charges for services	2,737,282	1,738,088	4,475,370
Total revenues	<u>19,271,844</u>	<u>13,257,218</u>	<u>32,529,062</u>
EXPENDITURES			
Administrative and general	3,276,962	3,324,697	6,601,659
Financial administration	1,228,947	-	1,229,172
Judicial	1,520,272	-	1,520,272
Legal	462,195	-	462,195
Public safety	8,255,086	-	8,255,086
Public transportation	-	6,316,849	6,316,849
Public facilities	1,725,138	-	1,725,138
Public health	-	299,860	299,860
Extension service	305,427	-	305,427
Elections	360,453	-	360,453
Rural addressing	95,952	-	95,952
Feral hog program	250	-	250
Capital outlay	1,480,742	2,294,928	3,775,670
Debt service:			
Interest paid	28,225	53,076	81,301
Principal retired	138,819	541,122	679,941
Total expenditures	<u>18,878,468</u>	<u>12,830,532</u>	<u>31,709,000</u>
Excess (deficit) of revenues over expenditures	393,376	426,686	820,062
Other financing sources (uses)	45,284	551,073	596,357
Excess revenues and other sources over (under) expenditures and other uses	438,660	977,759	1,416,419
Fund balance, beginning of year	2,105,029	9,148,769	11,253,798
Fund balance, end of year	<u>\$ 2,543,689</u>	<u>\$ 10,126,528</u>	<u>\$ 12,670,217</u>

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

FAYETTE COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET POSITION
DECEMBER 31, 2022*

Net change in fund balances - total governmental funds	\$ 1,416,419
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are not reported as expenses in the statement of activities.	3,775,669
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,846,615)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	214,436
Change in internal service fund is not included in net change of fund balance	(300,992)
Net change in deferred revenues is not recorded in statement of activities	(21,338)
Change in County's net pension liability is not reported in the funds	<u>1,635,778</u>
Change in net position of governmental activities - statement of activities	<u>\$ 4,873,357</u>

The accompanying notes are an integral part of this statement.

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FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Nonmajor Internal Service Fund
	Internal Service Funds
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 354,896
Total Current Assets	<u>354,896</u>
Total Assets	<u>\$ 354,896</u>
LIABILITIES:	
Accounts payable	\$ 121,774
Total Liabilities	<u>121,774</u>
NET POSITION:	
Unassigned	233,122
Total Net Position	<u>\$ 233,122</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Nonmajor Internal Service Fund
	Internal Service Funds
OPERATING REVENUES:	
Employee HRA account contributions	\$ 304,489
Miscellaneous	<u>63,223</u>
Total revenues	367,712
OPERATING EXPENSES:	
Claims	<u>268,704</u>
Total expenses	<u>268,704</u>
Excess (deficit) of revenues over expenses	99,008
Other financing sources (uses)	
Operating transfers out	<u>(400,000)</u>
Total other financing sources (uses)	<u>(400,000)</u>
Change in Net Position	(300,992)
Total Net Position, beginning of year	<u>534,114</u>
Total Net Position, end of year	<u><u>\$ 233,122</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Nonmajor Internal Service Fund
	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ (300,992)
Adjustments to reconcile net income to net cash flow used for operating activities:	
Increase in accounts payable	<u>79,582</u>
Net cash provided by operating activities	(221,410)
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>	
Redemption of U.S. government securities	-
Purchase of U.S. government securities	<u>-</u>
Net cash used in investing activities	-
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>	
Transfer to other funds	<u>-</u>
Net cash provided by capital and related financing activities	<u>-</u>
<i>NET INCREASE IN CASH</i>	(221,410)
Cash and cash equivalents, beginning of year	<u>576,306</u>
Cash and cash equivalents, end of year	<u><u>\$ 354,896</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2022

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 10,761,507
Due from other funds	<u>3,434</u>
 Total assets	 <u><u>\$ 10,764,941</u></u>
 LIABILITIES	
Overdrafts	\$ 3,434
Taxes collected in advance	6,097,363
Due to other entities	<u>4,664,144</u>
 Total liabilities and net position	 <u><u>\$ 10,764,941</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The financial statements of Fayette County, Texas (“County”) have been prepared in accordance with generally accepted accounting principles. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by the Commissioners Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

This report includes the financial statements of the funds and account groups required to account for the activities, organizations and functions of the County for which the Commissioners Court has oversight responsibility. The criteria for including activities in the County’s reporting entity are in conformity with the National Council on Governmental Accounting (NCGA) Statement 3 “Defining the Governmental Entity” and Interpretation No. 7 adopted by GASB.

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the preceding paragraph. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. It has been determined, based on the above, that the reporting entity of Fayette County, Texas, effective for the year ended December 31, 2022, includes all the funds and account groups of the County.

Certain other significant governmental entities providing services within the County are administered by separate boards or commissions, are not subject to oversight by the Commissioners Court, and are responsible for their own fiscal matters. Consequently, financial information for the following entities is not included within the scope of these financial statements:

Fayette County Central Appraisal District
La Grange Independent School District

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements

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

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

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

C. Fund Accounting

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

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

Governmental Fund Types

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

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

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

Proprietary Fund Types

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, on a cost-reimbursement basis.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

Fiduciary Fund Types

Trust Funds - Trust Funds consist of resources received and held by the governmental unit as trustee to be expended or invested in accordance with the conditions of the trust.

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee, custodian, or agent capacity. These funds are custodial in nature and do not involve measurement of results of operations.

D. Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. A one-year availability period is used for revenue recognition. Expenditures are recorded when the related fund liability is incurred.

The County reports deferred revenue on its governmental fund balance sheet. Deferred revenues arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition on the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

E. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, money market funds, change funds, and short-term certificates of deposit with a maturity date within three months of the date acquired by the government.

F. Capital Assets

Capital assets, which include land, infrastructure, buildings and improvements, machinery and equipment and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

F. Capital Assets (Continued)

Infrastructure, buildings and improvements, and machinery and equipment of the County are depreciated using the straight line method over the following estimated useful lives:

Infrastructure	40 – 50 years
Buildings and improvements	20 – 40 years
Machinery and equipment	5 – 10 years

G. Fund Equity

Contributed capital is recorded in proprietary funds that have received contributions from other funds. Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

H. Interfund Transfers

Transfers between funds, which would be treated as revenues or expenditures if they were conducted with unrelated parties, have been shown as revenues to the recipient fund and expenditures to the disbursing fund. Transfers that comprise of reimbursement of expenditures made by one fund for another are shown as a reduction of total expenditures made by one fund and expenditures of the disbursing fund. Recurring annual transfers between two or more budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue to the fund authorized to expend the revenue are classified as operating transfers. Operating transfers are shown as separate revenue and expenditure items and are classified as other financing sources and uses. Non-recurring transfers of equity between funds (residual equity transfers) are reported as additions or deductions from the beginning fund balance.

I. Statement of Cash Flows

For the purpose of the Statement of Cash Flows, the Proprietary Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

J. Memorandum Only - Total Columns

Total columns on the financial statements are captioned “memorandum only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County’s financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

L Other Accounting Policies

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – Fund balance reported as “nonspendable” represents fund balance associated with inventory or prepaid items. The cash outlay for these types of items has already been made and, therefore, the resources represented by this fund balance classifications cannot be spent again.

Restricted Fund Balance – Fund balance reported as “restricted” represents amounts that can be spent only on the specific purposes stipulated by law or the external providers of those resources.

Committed Fund Balance – Fund balance reported as “committed” represents amounts that can be spent only for the specific purposes determined by a formal action of our County’s highest level of decision-making authority.

Assigned Fund Balance – Fund balance reported as “assigned” represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as “committed” or “restricted” fund balance. Our governing body may grant to an administrator within the organization the authority to assign fund balance.

Unassigned Fund Balance – Fund balance reported as “unassigned” represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications. These amounts are unconstrained in that they may be spent for any purpose.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

NOTE 2 - LEGAL COMPLIANCE - BUDGETS

The County Judge is, by statute, the budget officer of the County. After being furnished budget guidelines by the County Judge and Commissioners Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures. Department officials appear before the Commissioners Court for departmental review. A proposed budget is prepared by the County Auditor, and then submitted to the Commissioners Court. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Final budgeted amounts may not exceed the County Auditor’s estimate of revenues and estimated cash balance at January 1 of the budgeted year. Budgets are adopted for the general, special revenue, capital project and debt service funds by the first regular session of the Commissioners Court in December.

Amendments may be made on a line item basis for emergencies during the year upon approval by the Commissioners Court. The final amended budget is used in this report. The County Auditor is responsible for monitoring expenditures to keep them from exceeding budgeted appropriations and for keeping the members of the Commissioners Court advised of the condition of the various funds and accounts.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 - LEGAL COMPLIANCE – BUDGETS (Continued)

Expenditures may not legally exceed budgeted appropriations at the activity level. The County chose not to adopt formal budgets for state monies received for juvenile and adult probation programs. These programs were approved and budgeted through state agencies in lieu of the County’s budgeting procedures. All annual appropriations lapse at year-end.

For fiscal year ended December 31, 2022, the original budgeted revenues and final current amended budgeted revenues are as follows:

<u>Fund Type</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Difference</u>
General Fund	\$ 17,876,580	\$ 18,584,255	\$ 707,675
Special Revenue Funds	7,323,160	7,448,330	125,170
Debt Service Fund	317,184	299,316	(17,868)
Totals	<u>\$ 25,516,924</u>	<u>\$ 26,331,901</u>	<u>\$ 814,977</u>

For fiscal year ended December 31, 2022, the original budgeted expenditures and final current budgeted expenditures are as follows:

<u>Fund Type</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Difference</u>
General Fund	\$ 18,269,882	\$ 18,384,596	\$ 114,714
Special Revenue Funds	8,098,806	7,373,217	(725,589)
Debt Service Fund	328,459	312,185	(16,274)
Totals	<u>\$ 26,697,147</u>	<u>\$ 26,069,998</u>	<u>\$ (627,149)</u>

NOTE 3 - CASH AND INVESTMENTS

Deposits (cash and certificates of deposit) are carried at cost, which approximates market value. The County’s cash deposits at December 31, 2022, were entirely covered by FDIC insurance or by pledged collateral held by the County’s agent bank. The deposits were collateralized in accordance with Texas law. Deposits were properly secured at all times

The County’s investment policy allows investments in:

- (1) obligations of the United States and the State of Texas or their agencies;
- (2) other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or the United States; and
- (3) certificates of deposit issued by state and national banks domiciled in Texas that are insured by the FDIC or secured by obligations described above.

**FAYETTE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2022**

NOTE 3 - CASH AND INVESTMENTS (Continued)

The cash deposits held at financial institutions can be categorized according to three levels of risk. These three levels of risk are:

- Category 1 Deposits which are insured or collateralized with securities held by the entity or by its agent in the entity's name.
- Category 2 Deposits which are collateralized with securities held by the pledging financial institutions trust department or agent in the entity's name.
- Category 3 Deposits which are not collateralized.

Based on these three levels of risk, all the District's cash deposits are classified as category 1.

Temporary Investments

Similar to cash deposits, investments held at a financial institution can be categorized according to three levels of risk. These three levels of risk are:

- Category 1 Investments that are insured, registered or held by the entity or by its agent in the entity's name.
- Category 2 Investments that are uninsured and unregistered held by the counterparty's trust department or agent in the entity's name.
- Category 3 Uninsured and unregistered investments held by the counterparty, its trust department or its agent, but not in the entity's name.

Based on these three levels of risk, all of the District's investments are classified as category 1.

NOTE 4 - INTERFUND TRANSFERS

Operating transfers for the calendar year ended December 31, 2022 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Special Revenue Fund	General Fund	\$ 32,340
Special Revenue Fund	General Fund	253,000
Special Revenue Fund	General Fund	46,930
General Fund	Proprietary Fund	400,000
Capital Project Fund	General Fund	20,235
Debt Service Fund	General Fund	2,211

NOTE 5 - PROPERTY TAXES

Property taxes for Fayette County are levied each January 1 on the assessed value as of the preceding January 1 for all taxable real and personal property. On January 1, at the time of assessment, an enforceable lien is attached to the property for property taxes. Appraised values are determined by the Fayette County Appraisal District equal to 100% of the appraised market value as required by the State Property Tax Code. Fayette County Appraisal District collects property taxes for Fayette County. Real property must be appraised at least every four years. Taxpayers and taxing units may challenge appraisals of the Appraisal District through various appeals and, if necessary, legal action.

**FAYETTE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2022**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2022 tax rate, per \$100 of taxable value based upon the assessed values of property of \$3,320,501,220 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$.2772
Fire Departments	.0200
Special Revenue:	
Road & Bridge	.0200
Road & Bridge Special	<u>.1384</u>
Total Special Revenue	.1584
Debt Service	<u>.0084</u>
Total	\$ <u>.4640</u>

The County had delinquent taxes receivable at December 31, 2022 of \$364,398. An allowance for uncollectible taxes is \$72,880 at December 31, 2022. The net taxes receivable was \$291,518 which is reflected on the General Fund – Balance Sheet at December 31, 2022.

NOTE 6 - ADVANCE COLLECTION OF AD VALOREM TAXES

Ad valorem taxes are levied each October 1, and are due January 31 of the following year. The County adopts its annual budget and tax rate based on revenues from the taxes levied on October 1 of the fiscal year. Taxes collected between October 1 and December 31 are accounted for as advance collection of 2022 budget year taxes at December 31. These property taxes are recognized as tax revenues in the next budget year. Taxes collected in advance at December 31, 2022 were \$6,097,363.

NOTE 7 - PENSION OBLIGATION

Texas County and District Retirement System (TCDRS)

A. Plan Description

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

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 7 - PENSION COSTS (Continued)

A. Plan Description (Continued)

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

B. Benefits

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

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	148
Inactive employees entitled to but not yet receiving benefits	184
Active employees	227
	559
	559

C. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County Percentage is 14.92%, 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, 2022, were \$1,634,100 and were equal to the required contributions.

D. Net Pension Liability

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

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 7 - PENSION COSTS (Continued)

D. Net Pension Liability (Continued)

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

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (2)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U. S. Treasury	2.00%	-1.05%

(1) Target asset allocation adopted at the March 2022 TCDRS Board meeting

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.0% per Cliffwater's 2022 capital market assumptions.

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

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

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

E. Discount Rate

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 7 - PENSION COSTS (Continued)

F. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Position Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance as of December 31, 2021	\$ 65,741,451	\$ 58,186,076	\$ 7,555,375
Changes for the year:			
Service cost	1,391,049	-	1,391,049
Interest on total pension liability (1)	4,978,616	-	4,978,616
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	(239)	-	(239)
Effect of assumptions changes or inputs	(158,073)	-	(158,073)
Refund of contributions	(145,564)	(145,564)	-
Benefit payments	(3,163,819)	(3,163,819)	-
Administrative expenses	-	(37,731)	37,731
Member contributions	-	722,629	(722,629)
Net investment income	-	12,659,741	(12,659,741)
Employer contributions	-	1,535,071	(1,535,071)
Other (3)	-	(13,771)	13,771
Balance as of December 31, 2022	<u>\$ 68,643,421</u>	<u>\$ 69,742,632</u>	<u>\$ (1,099,211)</u>

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

(2) No plan changes valued.

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

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

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

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	\$ 77,720,175	\$ 68,643,421	\$ 61,056,311
Fiduciary Net Position	69,742,632	69,742,632	69,742,632
Net Pension Liability / (Asset)	<u>\$ 7,977,543</u>	<u>\$ (1,099,211)</u>	<u>\$ (8,686,321)</u>

H. Pension Plan Fiduciary Net Position

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

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 7 - PENSION COSTS (Continued)

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

For the year ended December 31, 2021, the County recognized pension expense of \$(115,822). At December 31, 2021, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount (a)	Date Established (b)	Original Recognition Period (c)	Amount Recognized for 2021(1) (a) / (c)	Balances of Deferred Inflows and Outflows as of 12/31/2021	
					Inflows	Outflows
Investment (gains) or losses	\$(8,278,753)	12/31/2021	5.0	(1,655,751)	\$6,623,002	\$ -
	(1,224,175)	12/31/2020	5.0	(244,835)	734,505	-
	(3,950,125)	12/31/2019	5.0	(790,025)	1,580,050	-
	4,815,315	12/31/2018	5.0	963,063	-	963,063
	(2,805,130)	12/31/2017	5.0	(561,026)	-	-
	263,009	12/31/2016	5.0	52,602	-	-
Economic/demographic (gains)	(239)	12/31/2021	4.0	(60)	179	-
	251,247	12/31/2020	4.0	62,812	-	125,623
or losses	251,100	12/31/2019	5.0	50,220	-	100,440
	(363,038)	12/31/2018	5.0	(72,608)	72,606	-
	27,163	12/31/2017	5.0	5,431	-	-
Assumption changes or inputs	(158,073)	12/31/2021	4.0	(39,518)	118,555	-
	3,688,295	12/31/2020	4.0	922,074	-	1,844,147
	-	12/31/2019	5.0	-	-	-
	-	12/31/2018	5.0	-	-	-
	204,983	12/31/2017	5.0	40,995	-	-
Employer contributions made subsequent to measurement date						1,634,100
				<u>\$(1,266,626)</u>	<u>\$9,128,897</u>	<u>\$4,667,373</u>

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

Status	Count	Remaining Service	Recognition Period
Current Active Members	227	2,228	N/A
Current Inactive Members	184	-	N/A
Current Retirees and Beneficiaries	148	-	N/A
Total (Recognition Period is Rounded)	559	2,228	4

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

**FAYETTE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2022**

NOTE 7 - PENSION COSTS (Continued)

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

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

Year ended December 31	
2022	\$ (804,626)
2023	(1,695,085)
2024	(1,940,164)
2025	(1,655,749)
	<u>\$ (6,095,624)</u>

NOTE 8 – SELF INSURANCE FUNDS

A. Health and Life Self Insurance Fund

The health and life self-insurance fund was established in 1989 by the Commissioners Court as a self-insurance program for health and life benefits for County employees.

During the calendar year ended December 31, 2022, \$304,489 was received from employee HRA contributions and \$63,223 was miscellaneous revenues, which mainly consisted of a 2021 surplus distribution from Texas Association of Counties for \$62,953. Expenses were \$268,704 for claims. Fund equity as of December 31, 2022 was \$233,122.

Resources to pay claims for the above self insurance funds are derived from the General Fund, Road & Bridge Funds, and Probation Funds and are recorded as revenues of the internal service funds and expenditures of the General Fund, Road & Bridge Funds, and Probation Funds in accordance with NCGA Interpretation 11, Claims and Judgment Transactions for Governmental Funds. It is management’s opinion that fund equities of the self-insurance fund plus revenues for fiscal year 2022 will be adequate to fund estimated liabilities.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 9 - FIXED ASSETS

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

	Balance 1/1/2022	Additions	Dispositions	Balance 12/31/2022
Land	\$ 1,776,710	\$ 413,854	\$ -	\$ 2,190,564
Buildings	14,550,941	270,404	-	14,821,345
Equipment	17,576,215	1,715,335	-	19,291,550
Vehicles	3,584,303	658,128	-	4,242,431
Construction in progress	536,690	717,948	-	1,254,638
Total capital assets	<u>\$ 38,024,859</u>	<u>\$ 3,775,669</u>	<u>\$ -</u>	<u>\$ 41,800,528</u>
Accumulated depreciation				
Buildings	(7,751,299)	(361,646)	-	(8,112,945)
Equipment	(12,920,810)	(1,202,361)	-	(14,123,171)
Vehicles	(2,861,860)	(282,608)	-	(3,144,468)
Total accumulated depreciation	<u>(23,533,969)</u>	<u>(1,846,615)</u>	<u>-</u>	<u>(25,380,584)</u>
Total capital assets, net	<u>\$ 14,490,890</u>	<u>\$ 1,929,054</u>	<u>\$ -</u>	<u>\$ 16,419,944</u>

NOTE 10 – LEASE OBLIGATIONS

The County has commitments under several operating lease agreements for equipment, office space, warehouse space and land. Generally, these lease agreements are cancelable by the County at any time. The County's management does feel, however, that such leases will generally be renewed or replaced each year. Total rent expense under operating leases was approximately \$24,883 for the year ended December 31, 2022.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2022:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2022
Vote Tabulation Equipment	May 15, 2019	2.74%	\$ 68,838
Energy Improvements	July 1, 2019	3.41%	646,977
John Deere Loader	November 13, 2019	2.24%	57,038
John Deere Maintainer	March 14, 2020	1.94%	127,943
JD Maintainer and Bomag Drum Roller	June 30, 2021	2.23%	245,480
Bearcat Asphalt Distributor Truck	November 17, 2021	2.74%	158,980
JD Backhoe, JD Cab Tractor and New Holland Tractor	October 1, 2022	4.00%	269,147
			<u>\$ 1,574,403</u>

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 10 – LEASE OBLIGATIONS (Continued)

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

Year ending December 31,	General Long-term Debt Account Group
2023	\$ 358,311
2024	356,360
2025	288,977
2026	242,656
2027	133,312
Thereafter	<u>395,059</u>
Minimum lease payments for all capital leases	1,774,675
Less amount representing interest	<u>(200,272)</u>
Present value of minimum lease payments	<u>\$ 1,574,403</u>

NOTE 11 – CERTIFICATES OF OBLIGATION

The County authorized on July 10, 2017 to issue “Fayette County, Texas Certificates of Obligation Series 2017.” The bonds, which bear interest at 1.90% and are dated July 15, 2017, were issued in the original amount of \$1,400,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of construction of the Fayette County Emergency Medical Building. The bonds, in denominations of \$5,000 are numbered serially from 1 to 280, and mature each August 1, beginning August 1, 2018. The bonds can be redeemed at any annual August 1 maturity date by giving a 30 day notice. The bonds are secured by a lien on property taxes of the County. Bonds outstanding at December 31, 2022 were \$709,106.

The County authorized on June 18, 2018 to issue “Fayette County, Texas Limited Tax Notes, Series 2018.” The notes, which bear interest at 2.95% and are dated June 15, 2018, were issued in the original amount of \$500,000 for the purpose of paying in whole or in part of contractual obligations incurred or to be incurred for completion of construction and equipping of new emergency medical services (“EMS”) headquarters and EMS station one building; remodel and convert an existing EMS building for justice of the peace offices and related courtroom; construct new justice of the peace offices and related courtroom; construct offices for department of public safety or county dispatch station; and repairs or renovations to county owned buildings (the “Project”). The note shall be issued initially as a single Note in the amount of \$500,000. Notes may be transferred or exchanged in authorized denominations of \$5,000 or integral multiples thereof. The notes mature each February 15, beginning February 15, 2020. The notes can be redeemed at any annual February 15 maturity date by giving a 30 day notice. The notes are secured by a lien on property taxes of the County. Notes outstanding at December 31, 2022 were \$214,284.

The County authorized on April 22, 2022 to issue “Fayette County, Texas Limited Tax Notes, Series 2022.” The notes bear interest at 1.90% and are dated May 27, 2022, were issued in the original amount of \$525,000 for the purpose of purchasing and renovating a building. Notes may be transferred or exchanged in authorized denominations of \$5,000 or integral multiples thereof. The notes mature each May 27, beginning May 27, 2022. The notes can be redeemed at any annual May 27 maturity date by giving a 30 day notice. The notes are secured by a lien on property taxes of the County. Notes outstanding at December 31, 2022 were \$454,271.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)

The summary of bonded indebtedness is as follows:

	Series 2017	Series 2018	Series 2021	Total
Interest rates	1.90%	2.95%	2.95%	
Interest dates	8/1;2/1	2/15	2/15	
Final maturity	8/1/2027	2/15/2025	2/15/2025	
Authorized	\$ 1,400,000	\$ 500,000	\$ 525,000	
Balance, December 31, 2021	\$ 845,236	\$ 285,713	\$ 525,000	\$ 1,655,949
Bond issued	-	-	-	-
Bonds retired	(136,130)	(71,429)	(70,729)	(278,288)
Balance, December 31, 2022	<u>\$ 709,106</u>	<u>\$ 214,284</u>	<u>\$ 454,271</u>	<u>\$ 1,377,661</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2022 are as follows:

Year Ending December 31,	Series 2017		Series 2018		Series 2021	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 138,717	\$ 13,688	\$ 71,428	\$ 5,276	\$ 72,108	\$ 8,858
2023	141,353	11,052	71,428	3,175	73,494	7,473
2024	144,015	8,390	71,428	1,062	74,947	6,019
2025	146,775	5,630	-	-	76,409	4,557
2026	138,246	2,842	-	-	77,899	3,068
2027	-	-	-	-	79,414	1,553
	<u>\$ 709,106</u>	<u>\$ 41,602</u>	<u>\$ 214,284</u>	<u>\$ 9,513</u>	<u>\$ 454,271</u>	<u>\$ 31,528</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2022, the County received a distribution of proceeds from the tobacco settlement agreement signed by the State of Texas and American Tobacco Company, et al. The County received a total of \$47,208 of which the Commissioner’s Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

NOTE 13 – DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through August 21, 2023, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

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FAYETTE COUNTY, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$ 10,642,000	\$ 10,579,850	\$ 10,580,476	\$ 626
Other taxes	2,307,000	3,136,200	3,182,352	46,152
Licenses and permits	113,000	115,720	115,789	69
Intergovernmental revenue	438,900	379,490	790,257	410,767
Fines and forfeitures	945,000	813,700	818,629	4,929
Depository interest	136,000	63,000	63,029	29
Miscellaneous	536,020	782,495	984,030	201,535
Charges for services	2,758,660	2,713,800	2,737,282	23,482
Total revenues	<u>17,876,580</u>	<u>18,584,255</u>	<u>19,271,844</u>	<u>687,589</u>
EXPENDITURES				
Administrative and general	3,183,422	3,262,662	3,276,962	(14,300)
Financial administration	1,282,112	1,243,912	1,228,947	14,965
Judicial	1,370,178	1,523,645	1,520,272	3,373
Legal	637,334	462,834	462,195	639
Public safety	9,016,664	9,065,854	8,255,086	810,768
Public facilities	1,788,191	1,727,654	1,725,138	2,516
Extension service	327,367	306,216	305,427	789
Elections	326,045	417,298	360,453	56,845
Rural addressing	98,569	96,421	95,952	469
Feral hog program	-	-	250	(250)
Capital outlay	210,000	249,800	1,480,742	(1,230,942)
Debt service:				
Interest paid	30,000	28,300	28,225	75
Principal retired	-	-	138,819	(138,819)
Total expenditures	<u>18,269,882</u>	<u>18,384,596</u>	<u>18,878,468</u>	<u>(493,872)</u>
Excess(deficit) revenues over (under) expenditures	(393,302)	199,659	393,376	193,717
Other financing sources(uses)	4,000	46,953	45,284	(1,669)
Excess(deficit) revenues and other sources over over(under) expenditures and other uses	(389,302)	246,612	438,660	192,048
Fund balance, beginning of year	<u>2,105,029</u>	<u>2,105,029</u>	<u>2,105,029</u>	-
Fund balance, end of year	<u><u>1,715,727</u></u>	<u><u>2,351,641</u></u>	<u><u>2,543,689</u></u>	<u><u>\$ 192,048</u></u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total pension liability:				
Service cost	\$ 1,391,049	\$ 1,202,231	\$ 1,077,497	\$ 1,229,903
Interest on total pension liability	4,978,616	4,745,610	4,309,880	4,650,726
Effect of plan changes	-	-	2,485,485	(7,055,486)
Effect of economic/demographic (gains) or losses	(239)	251,247	251,100	(363,038)
Effect of assumptions changes or inputs	(158,073)	3,688,294	-	-
Refunds of contributions	(145,564)	(114,946)	(93,423)	(118,617)
Benefit payments	<u>(3,163,819)</u>	<u>(2,889,508)</u>	<u>(2,645,904)</u>	<u>(2,185,885)</u>
Net change in total pension liability	2,901,970	6,882,928	5,384,635	(3,842,397)
Total pension liability, beginning	<u>65,741,451</u>	<u>58,858,523</u>	<u>53,473,888</u>	<u>57,316,285</u>
Total pension liability, ending (a)	<u>\$68,643,421</u>	<u>\$65,741,451</u>	<u>\$58,858,523</u>	<u>\$53,473,888</u>
Fiduciary net position:				
Employer contributions	\$ 1,535,071	\$ 1,524,255	\$ 998,768	\$ 974,836
Member contributions	722,629	717,537	677,460	662,510
Net investment income	12,659,741	5,523,780	7,705,055	(911,820)
Refunds of contributions	(145,564)	(114,946)	(93,423)	(118,617)
Benefit payments	(3,163,819)	(2,889,508)	(2,645,904)	(2,185,885)
Administrative expenses	(37,731)	(42,576)	(40,757)	(37,681)
Other	<u>(13,771)</u>	<u>(17,268)</u>	<u>(28,947)</u>	<u>(15,000)</u>
Net change in fiduciary net position	11,556,556	4,701,274	6,572,252	(1,631,657)
Fiduciary net position, beginning	<u>58,186,076</u>	<u>53,484,802</u>	<u>46,912,550</u>	<u>48,544,207</u>
Fiduciary net position, ending (b)	<u>\$69,742,632</u>	<u>\$58,186,076</u>	<u>\$53,484,802</u>	<u>\$46,912,550</u>
Net pension liability/(asset), ending = (a) - (b)	<u>\$ (1,099,211)</u>	<u>\$ 7,555,375</u>	<u>\$ 5,373,721</u>	<u>\$ 6,561,338</u>
Fiduciary net position as a % of total pension liability	101.60%	88.51%	90.87%	87.73%
Pensionable covered payroll	\$10,323,268	\$10,250,526	\$ 9,677,994	\$ 9,464,434
Net pension liability/(asset) as a % of covered payroll	-10.65%	73.71%	55.53%	69.33%

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

2017	2016	2015	2014
\$ 1,193,520	\$ 1,100,110	\$ 1,058,013	\$ 1,005,206
4,384,658	3,838,949	3,384,065	3,173,726
(305,851)	6,443,260	(134,977)	-
27,163	(42,387)	(351,099)	(261,512)
204,983	-	456,963	-
(119,671)	(39,597)	(61,025)	-
(2,089,817)	(1,951,275)	(1,592,272)	(1,361,169)
3,294,985	9,349,060	2,759,668	2,556,251
54,021,300	44,672,240	41,912,572	39,356,321
<u>\$57,316,285</u>	<u>\$ 54,021,300</u>	<u>\$ 44,672,240</u>	<u>\$ 41,912,572</u>

\$ 952,077	\$ 911,512	\$ 923,215	\$ 878,198
651,471	623,714	611,981	583,244
6,257,086	2,986,268	9,488	2,567,329
(119,671)	(39,597)	(61,025)	-
(2,089,817)	(1,951,275)	(1,592,272)	(1,361,169)
(32,283)	(32,429)	(29,011)	(30,037)
(8,426)	160,363	127,184	(12,623)
5,610,437	2,658,556	(10,440)	2,624,942
42,933,770	40,275,214	40,285,654	37,660,712
<u>\$48,544,207</u>	<u>\$ 42,933,770</u>	<u>\$ 40,275,214</u>	<u>\$ 40,285,654</u>
<u>\$ 8,772,078</u>	<u>\$ 11,087,530</u>	<u>\$ 4,397,026</u>	<u>\$ 1,626,918</u>
84.70%	79.48%	90.16%	96.12%

\$ 9,306,723	\$ 8,910,203	\$ 8,742,590	\$ 8,332,057
94.26%	124.44%	50.29%	19.53%

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

	2021	2020	2019	2018
Actuarially required contribution	\$ 1,535,071	\$ 1,524,255	\$ 998,768	\$ 974,836
Contributions in relation to the actuarially determined contribution	(1,535,071)	(1,524,255)	(998,768)	(974,836)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$10,323,268	\$10,250,526	\$9,677,994	\$ 9,464,434
Contributions as a percentage of covered-employee payroll	14.87%	14.87%	10.32%	10.30%

Notes to Schedule of Employer Contributions

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	16.0 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: Employer contributions reflect that a 50% CPI COLA was adopted. New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: Employer contributions reflect that the current service matching rate was increased to 175%. 2021: No changes in plan provisions were reflected in the Schedule.

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

2017	2016	2015	2014	2013	2012
\$ 952,077	\$ 911,512	\$ 923,215	\$ 878,198	\$ 807,750	\$ 775,869
(952,077)	(911,512)	(923,215)	(878,198)	(807,750)	(775,869)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$9,306,723	\$8,910,203	\$8,742,590	\$8,332,057	\$8,021,342	\$7,965,794
10.23%	10.23%	10.56%	10.54%	10.07%	9.74%

FAYETTE COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

Budget

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

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

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

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

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

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

Defined Benefit Pension Plan

Changes of benefit terms

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

Changes of assumptions

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

COMBINING AND INDIVIDUAL FUND STATEMENTS

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FAYETTE COUNTY, TEXAS

GENERAL FUND

BALANCE SHEET

DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and cash equivalents	\$ 2,295,542	\$ 1,993,738
Taxes receivable, net	291,518	312,856
Sales tax receivable	258,543	212,575
Due from other funds	-	2,620
Total assets	<u>\$ 2,845,603</u>	<u>\$ 2,521,789</u>
LIABILITIES		
Accounts payable	\$ 6,962	\$ 103,904
Due to other funds	3,434	-
Deferred tax revenue	291,518	312,856
Total liabilities	<u>301,914</u>	<u>416,760</u>
FUND EQUITY		
Fund balance - unassigned	1,826,655	1,465,098
Fund balance - assigned	717,034	639,931
Total fund equity	<u>2,543,689</u>	<u>2,105,029</u>
Total liabilities and fund equity	<u>\$ 2,845,603</u>	<u>\$ 2,521,789</u>

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GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021
	Budget	Actual		Actual
REVENUES				
Ad valorem taxes				
Current and delinquent ad valorem taxes	\$ 9,872,850	\$ 9,873,476	\$ 626	\$ 9,642,019
Current ad valorem taxes - fire departments	707,000	707,000	-	682,000
Total ad valorem taxes	10,579,850	10,580,476	626	10,324,019
Other taxes				
County sales taxes	3,053,000	3,099,095	46,095	2,427,656
Mixed drink taxes	83,200	83,257	57	83,175
Total other taxes	3,136,200	3,182,352	46,152	2,510,831
Licenses and permits				
Beer and wine permits	13,300	13,343	43	8,184
Occupation permits	10,500	10,526	26	6,470
Sewage permits	91,920	91,920	-	83,150
Total licenses and permits	115,720	115,789	69	97,804
Intergovernmental revenue				
Sheriff - Grant funds	26,490	26,490	-	53,960
Reimbursed CAECD	96,200	96,298	98	93,763
Salary reimbursement - tourism	2,700	2,750	50	-
Salary reimbursement - sheriff dept.	98,000	98,056	56	40,516
County attorney state aid	9,000	9,167	167	36,667
State salary supplement	29,600	29,600	-	30,804
Reimbursed indigent defense	27,000	27,816	816	33,166
Judicial district contributions	44,500	44,577	77	35,144
Reimbursed HAVA grants	-	502	502	4,261
Airport contributions	1,000	1,823	823	41,628
Grant funds	-	408,178	408,178	784,850
Airport grants	45,000	45,000	-	30,000
Total intergovernmental revenue	379,490	790,257	410,767	1,184,759
Fines and forfeitures				
County court	63,400	67,308	3,908	71,679
District court	98,300	98,385	85	109,695
Justice court	652,000	652,936	936	711,596
Total fines and forfeitures	813,700	818,629	4,929	892,970
Depository interest	63,000	63,029	29	161,745
Miscellaneous				
Rent on county property	16,800	16,875	75	15,000
Oil & gas leases and royalties	6,000	6,080	80	4,877
EMS donations	375	375	-	2,410
EMS other services fees	27,210	27,213	3	3,643
EMS grant funds	2,000	197,430	195,430	28,135
EMS sale of equipment	41,390	41,394	4	4,000
Sale of recyclables	186,430	186,458	28	3,426
Used oil	-	603	603	-
Garbage disposal fees	271,000	271,930	930	350,362
KTB Grant - recycling	7,100	7,125	25	-
Elections other fees	90	93	3	24
Chapter 19 voter's registration	3,200	3,217	17	-
Sale of estrays	8,300	8,305	5	1,491
Sheriff insurance settlements	32,000	32,745	745	56,956
EMS insurance settlements	5,100	5,186	86	15,193
Co building insurance settlements	-	-	-	11,269
COVID-19 reimbursements	24,500	24,617	117	-
Miscellaneous	151,000	154,384	3,384	140,041
Total miscellaneous	782,495	984,030	201,535	636,827

FAYETTE COUNTY, TEXAS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance	2021
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 39,100	\$ 39,185	\$ 85	\$ 43,481
County clerk	310,000	316,594	6,594	345,658
Tax assessor - collector	300,000	300,948	948	278,145
District clerk	54,000	61,839	7,839	66,805
Justices of the peace	39,000	38,765	(235)	44,798
Constables	10,200	10,251	51	16,841
Co. Attorney open records	-	-	-	110
Ambulance fees	1,612,000	1,612,325	325	1,553,901
Airport fees	64,800	64,869	69	63,065
Justice court support fund - J.P.	6,100	6,100	-	-
Arrest fees	84,000	84,669	669	117,934
County child abuse prevention fee	100	100	-	400
Judicial support fees	5,500	5,702	202	24,239
Family violence fine	100	116	16	258
Time payment fees	1,500	1,518	18	1,326
Pretrial intervention program fees	46,300	46,366	66	47,562
Jury reimbursement fees	2,800	2,844	44	4,720
County jury fees	4,100	4,110	10	627
State costs service fees	48,400	48,490	90	47,907
Court initiated guardianship fees	4,700	4,758	58	662
Non - disclosure fees	-	28	28	-
Other fees	78,500	85,082	6,582	79,182
Prosecutor's fees	2,600	2,623	23	2,214
Total official fee collections	<u>2,713,800</u>	<u>2,737,282</u>	<u>23,482</u>	<u>2,739,835</u>
Total revenues	<u>18,584,255</u>	<u>19,271,844</u>	<u>687,589</u>	<u>18,548,790</u>

EXPENDITURES

Administrative and general

County judge

Salary:

Official	57,886	57,821	65	56,200
Assistants	14,400	14,430	(30)	8,452
Secretaries	25,664	25,627	37	24,699
County judge supplement	25,200	25,200	-	25,200
Court administrator	50,000	49,885	115	47,000
Social security tax	12,627	12,617	10	11,977
Life insurance	80	61	19	50
Health insurance	32,950	32,952	(2)	19,890
Dental insurance	908	908	-	756
Retirement	25,807	25,803	4	22,766
Worker's compensation	174	178	(4)	267
Unemployment tax	85	45	40	40
Travel and training	2,225	2,202	23	501
Telephone/communications	3,150	3,123	27	3,298
Postage	1,300	1,300	-	1,000
Bond premium	-	-	-	-
Furniture and equipment	2,980	2,981	(1)	3,848
Miscellaneous	1,100	1,186	(86)	750
Total county judge	<u>256,536</u>	<u>256,319</u>	<u>217</u>	<u>226,694</u>

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2022
 WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 236,488	\$ 236,153	\$ 335	\$ 229,599
Salary - Grant specialists	54,865	54,863	2	53,000
Salary - Coordinators	228,616	228,575	41	211,592
Social security tax	37,547	37,547	-	31,764
Life insurance	237	232	5	188
Health insurance	125,300	125,289	11	102,703
Dental insurance	2,838	2,819	19	2,265
Retirement	77,239	77,210	29	65,605
Worker's compensation	639	625	14	984
Unemployment tax	144	141	3	107
Gasoline, oil, etc.	6,800	6,799	1	4,985
Travel and training	3,700	3,652	48	5,035
Telephone/communications	1,000	962	38	779
Furniture and equipment	4,270	4,268	2	-
Bond premium	370	270	100	93
Equipment repairs and replacements	1,800	1,720	80	4,405
Miscellaneous	225	219	6	255
Total commissioners' court	782,078	781,344	734	713,359
County clerk				
Salary - Official	58,504	58,438	66	56,800
Salary - Deputies	245,263	245,222	41	247,005
Social security tax	22,071	22,041	30	21,862
Life insurance	202	186	16	191
Health insurance	90,085	90,002	83	92,929
Dental insurance	2,488	2,260	228	2,322
Retirement	45,497	45,301	196	45,176
Worker's compensation	1,120	726	394	664
Unemployment tax	177	122	55	124
Travel and training	2,900	2,868	32	3,932
Telephone/communications	3,500	3,490	10	3,511
Postage	3,110	3,108	2	2,518
Bond premium	1,700	1,681	19	314
Furniture and equipment	500	498	2	-
Miscellaneous	750	672	78	626
Total county clerk	477,867	476,615	1,252	477,974

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2022
 WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 19,587	\$ 19,490	\$ 97	\$ 21,631
Social security tax	1,492	1,491	1	1,655
Retirement	2,988	2,909	79	3,217
Worker's compensation	81	81	-	89
Unemployment tax	13	10	3	11
Travel and training	-	-	-	-
Telephone/communications	2,400	2,386	14	2,672
Postage	-	-	-	55
Furniture and equipment	-	-	-	242
Miscellaneous	-	-	-	50
Total veterans service officer	26,561	26,367	194	29,622
County surveyor				
Miscellaneous	-	178	(178)	300
Total county surveyor	-	178	(178)	300
Public assistance				
Child Welfare Board	10,000	10,000	-	5,000
MR Center	16,000	16,000	-	14,000
Combined Community Action	10,000	10,000	-	10,000
CARTS	10,000	10,000	-	10,000
Donations to First Responders	-	-	-	1,570
Donations to Soil Conservation	5,000	5,000	-	5,000
Donation to Fire Departments	702,000	702,000	-	679,392
Historical Commission Assistance	175	166	9	2,275
Animal Shelter	72,900	72,900	-	62,900
Family Crisis Center	8,500	8,500	-	8,000
CASA	12,000	12,000	-	12,000
Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocacy Center	15,000	15,000	-	10,000
Navidad Valley Community	10,000	10,000	-	10,000
Habitat for Humanity	5,000	5,000	-	-
Miscellaneous	11,000	10,948	52	7,521
Total public assistance	897,575	897,514	61	847,658

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2022
 WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 61,000	\$ 60,710	\$ 290	\$ 69,235
Professional services	49,800	49,767	33	20,918
Autopsies	120,000	119,871	129	65,675
Maintenance contracts	283,000	282,795	205	258,723
Telephone/communications	23,000	22,941	59	22,506
Public notices	-	-	-	1,011
Equipment repairs and replacements	2,400	2,321	79	2,852
Dues	4,620	4,619	1	5,211
Fines and fees due state	72,500	72,486	14	123,002
Risk insurance	156,175	156,173	2	139,763
Bounty	23,200	23,115	85	25,112
COVID-19 expenses	2,850	2,833	17	15,740
Miscellaneous	23,500	40,994	(17,494)	67,531
Total other	<u>822,045</u>	<u>838,625</u>	<u>(16,580)</u>	<u>817,279</u>
Total administrative and general	3,262,662	3,276,962	(14,300)	3,112,886
Financial administration				
County auditor				
Salary:				
Official	69,305	69,278	27	66,100
Assistants	299,715	299,701	14	243,725
Social security tax	27,275	27,271	4	22,655
Life insurance	204	191	13	162
Health insurance	82,540	82,442	98	73,274
Dental insurance	2,327	2,325	2	1,997
Retirement	55,081	55,046	35	46,071
Worker's compensation	658	645	13	712
Unemployment tax	185	184	1	155
Travel and training	5,400	3,895	1,505	6,166
Telephone/communications	1,800	1,742	58	1,758
Postage	4,000	3,956	44	3,035
Bond premium	-	-	-	92
Furniture and equipment	14,800	2,434	12,366	1,207
Miscellaneous	1,500	1,477	23	1,286
Total county auditor	<u>564,790</u>	<u>550,587</u>	<u>14,203</u>	<u>468,395</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 58,504	\$ 58,438	\$ 66	\$ 56,800
Deputies	120,818	120,765	53	107,460
Social security tax	13,242	13,147	95	12,113
Life insurance	126	91	35	99
Health insurance	41,052	40,982	70	38,099
Dental insurance	1,155	1,143	12	1,187
Retirement	26,773	26,734	39	24,425
Worker's compensation	476	403	73	377
Unemployment tax	107	61	46	54
Travel and training	900	849	51	893
Telephone/communications	800	768	32	772
Postage	4,200	4,132	68	3,180
Bond premium	1,850	1,850	-	(955)
Issuing license plates	7,936	7,935	1	9,633
Furniture and equipment	700	664	36	-
Miscellaneous	575	575	-	125
Total tax assessor - collector	279,214	278,537	677	254,262
Tax appraisal district				
Contribution	399,908	399,823	85	374,451
Total tax appraisal district	399,908	399,823	85	374,451
Total financial administration	1,243,912	1,228,947	14,965	1,097,108
Judicial				
District judge				
Printing and office supplies	250	203	47	171
Telephone/communications	500	480	20	483
Postage	350	300	50	330
Furniture and equipment	600	596	4	737
Miscellaneous	130	100	30	205
Total district judge	1,830	1,679	151	1,926

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance	2021
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 58,504	\$ 58,438	\$ 66	\$ 56,800
Deputies	113,059	112,982	77	110,734
Social security tax	12,560	12,479	81	12,220
Life insurance	101	97	4	101
Health insurance	44,621	44,598	23	43,065
Dental insurance	1,244	1,221	23	1,212
Retirement	25,648	25,573	75	24,912
Worker's compensation	361	323	38	356
Unemployment tax	89	56	33	55
Travel and training	1,200	1,170	30	451
Telephone/communications	700	672	28	676
Postage	6,000	6,000	-	5,035
Bond premium	145	136	9	136
Furniture and equipment	11,330	821	10,509	665
Miscellaneous	250	249	1	255
Total district clerk	275,812	264,815	10,997	256,673
District court				
Salary:				
Assistants	-	-	-	153
Court reporter	51,975	51,879	96	49,500
Court administrator	53,428	53,424	4	51,351
Juvenile board member	3,600	3,600	-	3,600
Social security tax	8,311	8,217	94	7,888
Life insurance	52	51	1	51
Health insurance	18,614	18,598	16	17,651
Dental insurance	628	627	1	610
Retirement	16,116	16,068	48	15,353
Worker's compensation	239	205	34	188
Unemployment tax	69	53	16	51
Printing and office supplies	100	92	8	314
Administrative expenses	3,350	3,324	26	4,123
Court appointed attorneys	289,200	289,185	15	232,000
Court appointed attorneys	8,600	8,576	24	-
Court appointed attorneys	32,850	32,835	15	-
Travel and training	1,600	1,590	10	-
Grand jurors	200	104	96	1,146
Petit jurors	5,625	5,610	15	3,926
Miscellaneous	72,034	71,951	83	18,839
Total district court	566,591	565,989	602	406,744

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance	2021
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 15,600	\$ 15,593	\$ 7	\$ 15,400
Social security tax	1,193	1,193	-	1,178
Retirement	2,328	2,326	2	2,290
Unemployment tax	-	-	-	-
Administrative expense	-	-	-	-
Court appointed guardianship	-	10,045	(10,045)	-
County court ad litem fees	1,625	1,625	-	-
Court appointed attorneys	150	150	-	-
Miscellaneous	-	-	-	6,000
Total county court	20,896	30,932	(10,036)	24,868
Justice of the peace, precinct #1				
Salary - Official	46,659	46,607	52	45,300
Salary - Assistants	68,345	68,304	41	71,500
Social security tax	8,533	8,442	91	8,190
Life insurance	77	62	15	76
Health insurance	31,659	31,571	88	42,143
Dental insurance	783	766	17	909
Retirement	17,597	17,554	43	17,814
Worker's compensation	290	259	31	267
Unemployment tax	61	34	27	36
Travel and training	3,300	3,245	55	3,525
Telephone/communications	3,175	3,165	10	2,429
Postage	1,500	1,500	-	1,500
Bond premium	185	177	8	-
Furniture and equipment	245	240	5	-
Miscellaneous	60	60	-	-
Total J.P., precinct #1	182,469	181,986	483	193,689
Justice of the peace, precinct #2				
Salary - Official	45,217	45,166	51	43,900
Salary - Assistant	46,733	46,726	7	36,100
Social security tax	6,733	6,713	20	5,923
Life insurance	41	39	2	33
Health insurance	29,683	29,671	12	22,445
Dental insurance	663	662	1	606
Retirement	14,167	14,156	11	12,342
Worker's compensation	270	178	92	178
Unemployment tax	43	24	19	18
Travel and training	3,200	3,115	85	3,315
Telephone/communications	3,500	3,446	54	3,448
Postage	2,260	2,254	6	2,086
Bond premium	-	-	-	-
Office rent/parking lot rent	10,800	10,800	-	10,800
Furniture and equipment	997	996	1	-
Miscellaneous	253	253	-	195
Total J.P., precinct #2	164,560	164,199	361	141,389

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 45,217	\$ 45,166	\$ 51	\$ 43,900
Salary - Assistant	44,341	44,300	41	47,475
Social security tax	6,699	6,631	68	6,790
Life insurance	51	51	-	50
Health insurance	30,025	30,012	13	24,745
Dental insurance	624	623	1	606
Retirement	13,800	13,794	6	14,033
Worker's compensation	331	242	89	199
Unemployment tax	52	22	30	24
Travel and training	3,100	3,050	50	3,235
Telephone/communications	4,000	3,994	6	4,045
Postage	150	102	48	866
Bond premium	200	178	22	-
Office rent/parking lot rent	300	300	-	300
Furniture and equipment	-	-	-	-
Miscellaneous	480	477	3	518
Total J.P., precinct #3	<u>149,370</u>	<u>148,942</u>	<u>428</u>	<u>146,786</u>
Justice of the peace, precinct #4				
Salary - Official	45,217	45,166	51	43,900
Salary - Assistant	53,045	52,987	58	51,501
Social security tax	7,547	7,535	12	7,281
Life insurance	60	51	9	51
Health insurance	28,157	28,061	96	27,566
Dental insurance	745	741	4	721
Retirement	15,108	15,090	18	14,632
Worker's compensation	220	202	18	223
Unemployment tax	27	26	1	26
Travel and training	4,200	4,198	2	3,528
Telephone/communications	4,400	4,302	98	7,855
Postage	950	944	6	1,344
Bond premium	-	-	-	71
Furniture and equipment	2,400	2,388	12	-
Miscellaneous	41	39	2	120
Total J.P., precinct #4	<u>162,117</u>	<u>161,730</u>	<u>387</u>	<u>158,819</u>
Justice of the peace - all pcts.	<u>658,516</u>	<u>656,857</u>	<u>1,659</u>	<u>640,683</u>
Total judicial	<u>1,523,645</u>	<u>1,520,272</u>	<u>3,373</u>	<u>1,330,894</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2022
 WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistants	\$ 161,380	\$ 161,323	\$ 57	\$ 154,210
Secretaries	136,136	136,044	92	139,023
Social security tax	20,935	20,877	58	20,403
Life insurance	154	153	1	155
Health insurance	87,021	86,974	47	85,805
Dental insurance	1,988	1,896	92	1,996
Retirement	44,409	44,362	47	43,604
Worker's compensation	205	199	6	118
Unemployment tax	206	148	58	146
Travel and training	2,300	2,262	38	1,892
Telephone/communications	1,200	1,138	62	1,941
Postage	150	78	72	97
Bond premium	-	-	-	-
Furniture and equipment	450	442	8	954
Miscellaneous	6,300	6,298	2	6,632
Total county attorney	<u>462,834</u>	<u>462,195</u>	<u>640</u>	<u>456,977</u>
Total legal	462,834	462,195	639	456,977
Public safety				
Justice court				
Petit Jurors	300	270	30	-
Collection Fees	63,400	63,383	17	87,877
Total justice court	<u>63,700</u>	<u>63,653</u>	<u>47</u>	<u>87,877</u>
Juvenile probation				
Juvenile probation	55,000	55,000	-	75,000
Furniture and equipment	400	400	-	392
Total juvenile probation	<u>55,400</u>	<u>55,400</u>	<u>-</u>	<u>75,392</u>
Juvenile judge				
Juvenile judge	5,400	5,400	-	5,400
Social security tax	413	413	-	413
Life insurance	1	1	-	1
Dental insurance	19	19	-	18
Retirement	806	805	1	803
Total juvenile judge	<u>6,639</u>	<u>6,638</u>	<u>1</u>	<u>6,635</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Director/manager	\$ 82,950	\$ 82,932	\$ 18	\$ 80,000
Assistants	48,525	48,496	29	47,500
Attendants	1,766,259	1,766,219	40	1,666,435
Overtime	-	-	-	-
Social security tax	140,912	140,841	71	133,387
Life insurance	690	682	8	664
Health insurance	324,922	324,825	97	292,513
Dental insurance	8,209	8,169	40	7,730
Retirement	283,121	283,094	27	266,758
Worker's compensation	31,071	31,009	62	24,070
Unemployment tax	949	949	-	897
Uniforms	12,200	12,168	32	9,279
Printing and office supplies	5,500	5,488	12	4,278
Management software	3,500	3,540	(40)	-
Gasoline, oil, etc.	142,625	142,609	16	85,125
Hardware and supplies	5,900	5,807	93	7,080
Tires, tubes and batteries	7,700	7,663	37	5,928
Medical supplies	123,200	126,864	(3,664)	104,590
Injury prevention program supplies	-	-	-	-
Director of medical services	12,000	12,000	-	7,000
Physical and psychological exam	8,800	8,760	40	2,758
Travel and training	6,700	6,610	90	11,967
Training and education supplies	2,700	26,611	(23,911)	5,890
Professional membership/certificates	800	800	-	-
Telephone/communications	25,700	25,601	99	24,421
Utilities	31,850	31,806	44	32,366
Postage	1,000	990	10	471
Bond premium	-	-	-	-
Equipment repairs and replacements	59,300	59,293	7	109,533
Building repairs and replacements	4,500	4,479	21	11,703
Collection fees	10,850	10,823	27	5,020
Refunds	-	-	-	-
Ambulance	369,600	1,429	368,171	-
Small tools and equipment	-	(1,932)	1,932	10,226
Medical equipment	400	371	29	-
Miscellaneous	8,000	15,575	(7,575)	7,135
Total EMS	<u>3,530,433</u>	<u>3,194,571</u>	<u>335,862</u>	<u>2,964,724</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance	2021
	Budget	Actual	Favorable (Unfavorable)	Actual
Constable, precinct #1				
Salary - Official	\$ 24,000	\$ 23,846	\$ 154	\$ 20,000
Salary - Cert/Education/Training	-	-	-	-
Traffic enforcement	7,500	7,356	144	-
Courthouse security	5,000	4,904	96	-
Social security tax	2,792	2,730	62	1,498
Life insurance	25	17	8	16
Health insurance	10,089	10,067	22	9,638
Dental insurance	312	312	-	303
Retirement	5,446	5,386	60	2,974
Worker's compensation	984	960	24	752
Uniforms	150	109	41	-
Gasoline, oil, etc.	1,850	1,802	48	846
Telephone/communications	400	384	16	384
Equipment repairs and replacements	1,400	1,377	23	337
Furniture and equipment	-	-	-	2,612
Miscellaneous	300	285	15	156
Total constable, precinct #1	60,248	59,535	713	39,516
Constable, precinct #2				
Salary - Official	24,000	23,846	154	20,000
Salary - Cert/Education/Training	-	-	-	-
Traffic enforcement	7,500	7,356	-	-
Courthouse security	4,950	4,904	-	-
Social security tax	2,610	2,597	13	1,365
Life insurance	25	16	9	17
Health insurance	8,576	8,531	45	8,013
Dental insurance	312	312	-	303
Retirement	5,400	5,386	14	2,974
Worker's compensation	990	960	30	752
Uniforms	350	313	37	1,054
Gasoline, oil and etc.	3,950	3,904	46	2,375
Telephone/communications	550	534	16	732
Equipment repairs and replacement	2,400	2,389	11	954
Furniture and equipment	700	640	60	2,612
Miscellaneous	500	431	69	170
Total constable, precinct #2	62,813	62,119	504	41,321
Constable, precinct #3				
Salary - Official	21,600	21,446	154	17,600
Salary - Cert/Education/Training	-	-	-	-
Courthouse security	-	-	-	-
Social security tax	1,735	1,641	94	1,346
Life insurance	25	9	16	11
Health insurance	10,089	10,067	22	9,638
Dental insurance	312	312	-	303
Retirement	3,269	3,199	70	2,617
Worker's compensation	998	960	38	752
Uniforms	-	-	-	-
Gasoline, oil and etc.	-	-	-	-
Telephone/communications	387	384	3	384
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	50	8	42	1,753
Furniture and equipment	-	-	-	-
Miscellaneous	50	50	-	75
Total constable, precinct #3	38,815	38,376	439	34,779

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 24,000	\$ 23,846	\$ 154	\$ 20,000
Salary - Cert/Education/Training	-	-	-	-
Traffic enforcement	-	-	-	-
Social security tax	1,910	1,824	86	1,530
Life insurance	26	26	-	25
Health insurance	10,138	10,067	71	9,638
Dental insurance	312	312	-	303
Retirement	3,600	3,557	43	2,974
Worker's compensation	990	960	30	752
Uniforms	-	-	-	-
Gasoline, oil, etc.	500	459	41	252
Telephone/communications	400	384	16	384
Bond premiums	-	-	-	-
Equipment repairs and replacements	200	192	8	219
Furniture and equipment	-	-	-	12,078
Miscellaneous	150	50	100	50
Total constable, precinct #4	<u>42,226</u>	<u>41,677</u>	<u>549</u>	<u>48,205</u>
Constables - all precincts	204,102	201,707	2,205	163,821
Sheriff				
Salary - Official	73,012	73,012	-	71,080
Salary - Deputies	1,591,739	1,591,679	60	1,505,795
Salary - Receptionist	43,540	43,518	22	40,311
Salary - Cert/Education/Training	-	-	-	-
Salary - Dispatchers	393,577	393,573	4	387,764
Social security tax	152,954	152,891	63	145,552
Life insurance	942	942	-	917
Health insurance	518,730	518,636	94	488,548
Dental insurance	11,742	11,659	83	11,342
Retirement	313,551	313,548	3	298,136
Worker's compensation	27,760	27,664	96	24,731
Unemployment tax	1,021	1,015	6	967
Uniforms	14,800	14,755	45	78,975
Printing and office supplies	22,200	22,141	59	19,025
Gasoline, oil, etc.	232,200	232,200	-	184,386
Hardware and supplies	11,100	11,034	66	16,950
Tires, tubes, and batteries	27,500	27,436	64	23,453
Physical and psychological exams	1,500	1,485	15	2,951
Travel and training	10,200	10,107	93	7,246
Telephone/communications	81,700	81,642	58	69,058
Postage	1,100	1,090	10	1,122
Bond premiums	700	685	15	685
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	136,900	136,865	35	133,370
Furniture and equipment	313,900	18,518	295,382	4,839
Miscellaneous	10,700	10,692	8	14,015
Total sheriff	<u>3,993,368</u>	<u>3,697,087</u>	<u>296,281</u>	<u>3,531,518</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2022
 WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance	2021
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Salary-official	\$ 58,092	\$ 58,027	\$ 65	\$ 56,400
Salary-Secretaries	19,535	19,507	28	18,801
Salary-Internship	-	-	-	11,381
Social security tax	5,939	5,601	338	10,235
Life insurance	84	37	47	70
Health insurance	26,329	26,315	14	33,960
Dental insurance	460	459	1	737
Retirement	11,882	11,870	12	19,063
Worker's compensation	392	329	63	993
Unemployment tax	41	40	1	70
Gasoline, oil, etc.	2,400	2,384	16	2,478
Travel and training	1,300	1,269	31	-
Telephone/communications	1,000	921	79	1,294
Postage	-	-	-	20
Equipment repairs and replacements	450	411	39	288
Fayette County facilities security	73,300	7,789	65,511	
Miscellaneous	76,700	37,603	39,097	2,661
Total emergency management	277,904	172,562	105,342	158,451
Community supervision and corrections				
Telephone/communications	3,200	3,195	5	2,979
Furniture and equipment	-	-	-	150
Total community supervision and corrections	3,200	3,195	5	3,129
DPS highway patrol				
Assistants	61,079	61,010	69	59,299
Social security tax	4,273	4,272	1	4,152
Life insurance	40	40	-	40
Health insurance	21,389	21,388	1	20,001
Dental insurance	499	491	8	478
Retirement	9,113	9,101	12	8,818
Worker's compensation	202	202	-	223
Unemployment tax	32	31	1	30
Printing and office supplies	1,300	1,300	-	749
Hardware and supplies	14	13	1	-
Travel and training	75	69	6	22
Telephone/communications	2,300	2,243	57	2,774
Utilities	800	764	36	704
Postage	175	161	14	271
Furniture and equipment	300	338	(38)	190
Miscellaneous	300	255	45	-
Total DPS highway patrol	101,891	101,678	213	97,751

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Worker's compensation	\$ -	\$ -	\$ -	\$ 68
Hardware and supplies	-	-	-	69
Telephone/communications	368	336	32	336
Utilities	4,037	3,995	42	3,748
Building repairs and replacements	108,000	107,875	125	82,188
Miscellaneous	1,300	1,252	48	1,847
Total sanitation	113,705	113,458	247	88,256
Recycling center				
Salary - Coordinator	-	-	-	101
Salary - Official	-	-	-	
Salary - Part time	-	-	-	
Salary - Attendants	250,056	250,023	33	212,419
Social security tax	18,778	18,710	68	15,840
Life insurance	83	82	1	69
Health insurance	32,485	32,482	3	27,214
Dental insurance	1,044	987	57	859
Retirement	37,324	37,299	25	31,602
Worker's compensation	4,451	4,378	73	2,220
Unemployment tax	136	125	11	106
Gasoline, oil, etc.	18,600	18,104	496	9,252
Hardware and supplies	6,800	6,761	39	5,956
Travel and training	800	751	49	1,181
Telephone/communications	2,300	2,286	14	2,985
Utilities	5,700	5,695	5	5,731
Equipment repairs and replacements	17,200	17,177	23	17,352
Building repairs and replacements	15,900	15,817	83	-
Disposal supplies	31,200	31,132	68	58,786
Land rental	5,400	5,400	-	5,294
Portable facilities	3,900	3,871	29	3,355
Truck weight	155	155	-	160
Other disposal	43,000	42,962	38	891
Solid waste disposal	141,700	141,616	84	167,496
Furniture and equipment	77,300	8,138	69,162	5,062
Miscellaneous	1,200	1,186	14	600
Total recycling center	715,512	645,137	70,375	574,531
Total public safety	9,065,854	8,255,086	810,578	7,752,085
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	95,913	95,874	39	93,073
Social security tax	7,248	7,232	16	7,017
Life insurance	52	52	-	52
Health insurance	24,488	24,457	31	23,237
Dental insurance	638	637	1	620
Retirement	14,568	14,563	5	14,099

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's compensation	\$ 2,508	\$ 2,481	\$ 27	\$ 3,768
Unemployment tax	49	49	-	47
Gasoline, oil, etc.	1,525	1,514	11	1,119
Hardware and supplies	15,600	15,532	68	12,062
Maintenance contracts	27,100	27,068	32	13,577
Telephone/communications	13,400	13,381	19	12,651
Utilities	99,850	99,845	5	98,017
Office rent/parking lot rent	6,000	6,000	-	18,000
Equipment repairs and replacements	2,100	2,093	7	5,382
Building repairs and replacements	61,000	60,725	275	68,484
Grounds maintenance	5,200	5,196	4	7,628
Janitorial service	21,900	21,842	58	21,842
Miscellaneous	1,400	1,332	68	1,797
Total courthouse and associated buildings	400,539	399,873	666	402,472
Justice center				
Salary - Cert/Education/Training	-	-	-	-
Salary - Cooks	33,784	33,746	38	32,800
Salary - Jailers	615,532	615,520	12	610,256
Social security tax	46,818	46,723	95	46,215
Life insurance	375	335	40	337
Health insurance	188,963	188,895	68	175,856
Dental insurance	4,577	4,520	57	4,356
Retirement	96,776	96,756	20	95,622
Worker's compensation	15,130	15,053	77	12,528
Unemployment tax	326	325	1	322
Uniforms	2,500	2,434	66	1,771
Animal control	200	139	61	60
Groceries	74,350	74,319	31	49,696
Inmate work detail	350	307	43	307
Hardware and supplies	25,550	25,531	19	19,451
Medical services	-	14	(14)	99,403
Travel and training	700	612	88	-
Telephone/communications	3,200	3,110	90	5,436
Utilities	44,900	44,856	44	42,042
Equipment repairs and replacements	9,400	9,330	70	3,106
Building repairs and replacements	32,050	32,038	12	24,817
Furniture and equipment	2,675	2,661	14	4,602
Miscellaneous	16,800	16,768	32	22,926
Total justice center	1,214,956	1,213,992	964	1,251,909

GENERAL FUND

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 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2022
 WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance	2021
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Salary - Director/manager	\$ 20,011	\$ 19,974	\$ 37	\$ 35,016
Salary- Maintenance	34,484	34,435	49	19,683
Social security tax	3,634	3,554	80	3,859
Life insurance	34	29	5	29
Health insurance	21,038	20,942	96	15,909
Dental insurance	472	467	5	454
Retirement	8,188	8,117	71	8,134
Worker's compensation	981	908	73	1,004
Unemployment tax	37	27	10	27
Gasoline, oil, etc.	1,200	1,133	67	1,390
Hardware and supplies	1,350	1,309	41	535
Travel and training	670	661	9	497
Telephone/communications	4,200	4,114	86	3,922
Utilities	11,100	11,075	25	13,050
Postage	10	9	1	-
Equipment repairs and replacements	3,000	2,849	151	5,218
Buildings repairs and replacements	300	283	17	22,165
Grounds maintenance	75	56	19	1,009
Solid waste disposal	975	966	9	-
Furniture and equipment	-	-	-	4,777
Miscellaneous	400	365	35	896
Total airport	<u>112,159</u>	<u>111,273</u>	<u>886</u>	<u>137,574</u>
Total public facilities	1,727,654	1,725,138	2,516	1,791,955
Extension service				
Salary - Secretaries	73,950	73,932	18	63,995
Salary - Agriculture agents	61,800	61,708	92	59,400
Salary - FSC agents	30,900	30,854	46	29,700
Salary - Assistants	42,436	42,354	82	41,200
Social security tax	15,185	15,182	3	14,033
Life insurance	70	70	-	65
Health insurance	40,344	40,311	33	37,871
Dental insurance	933	857	76	809
Retirement	17,348	17,347	1	15,642
Worker's compensation	245	242	3	267
Unemployment tax	105	104	1	97
Printing and office supplies	2,550	2,509	41	1,894
Demonstration supplies	800	743	57	1,242
Gasoline, oil, etc.	2,400	2,383	17	2,237
Travel and training	7,850	7,778	72	4,619
Telephone/communications	5,000	4,956	44	6,305

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2022
 WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Extension service - cont'd.				
Postage	\$ 1,200	\$ 1,080	\$ 120	\$ 1,109
Equipment repairs and replacements	200	182	18	353
Furniture and equipment	1,900	1,862	38	5,357
Miscellaneous	1,000	973	27	1,198
Total extension service	306,216	305,427	789	287,393
Elections				
Salary - Assistants	91,261	91,203	58	74,925
Salary - Elections administrator	42,230	42,183	47	41,000
Social security tax	9,871	9,814	57	8,292
Life insurance	77	76	1	76
Health insurance	24,511	24,499	12	25,937
Dental insurance	624	623	1	606
Retirement	17,208	17,185	23	16,312
Worker's compensation	1,046	1,021	25	491
Unemployment tax	70	67	3	58
Election supplies	48,550	48,504	46	18,090
Maintenance contracts	43,900	42,333	1,567	14,520
Travel and training	3,300	3,298	2	3,621
Telephone/communications	13,275	13,263	12	14,029
Postage	7,950	7,913	37	6,420
Bond premiums	100	70	30	70
Equipment repairs and replacements	600	515	85	385
Wages - clerks and judges	18,600	18,557	43	6,998
Furniture and equipment	83,450	28,675	54,775	8,054
Miscellaneous	10,675	10,654	21	2,343
Total elections	417,298	360,453	56,845	242,227
Rural addressing				
Salary - Official	66,484	66,342	142	62,793
Social security tax	5,086	4,853	233	4,581
Life insurance	26	25	1	25
Health insurance	13,800	13,781	19	13,008
Dental insurance	312	312	-	303
Retirement	9,920	9,897	23	9,337
Worker's compensation	110	81	29	89
Unemployment tax	33	33	-	32
Travel and training	-	-	-	-
Telephone/communications	500	481	19	482
Postage	-	-	-	55
Miscellaneous	150	147	3	142
Total rural addressing	96,421	95,952	469	90,847
Feral hog program				
Hardware and supplies	-	250	(250)	14,282
Total feral hog program	-	250	(250)	14,282

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Land	\$ -	\$ 405,854	\$ (405,854)	\$ -
Communications equipment	-	-	-	10,579
Computer equipment	15,000	6,914	8,086	7,315
Buildings and improvements	206,500	211,606	(5,106)	92,282
Furniture and equipment	28,300	856,368	(828,068)	803,432
Total capital outlay	249,800	1,480,742	(1,230,942)	913,608
Debt service:				
Interest expense	28,300	28,225	75	32,507
Principal retired	-	138,819	(138,819)	138,534
Total debt service	28,300	167,044	(138,744)	171,041
Total expenditures	18,384,596	18,878,468	(494,062)	17,261,303
Excess(deficit) revenues over(under) expenditures	199,659	393,376	193,527	1,287,487
Other financing sources(uses)				
Capitalized leases	-	-	-	-
Operating transfers in	400,000	400,000	-	4,000
Operating transfers out	(353,047)	(354,716)	(1,669)	(618,000)
Total other financing sources(uses)	46,953	45,284	(1,669)	(614,000)
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ 246,612	438,660	\$ 191,858	673,487
Fund balance, beginning of year		2,105,029		1,431,542
Fund balance, end of year		\$ 2,543,689		\$ 2,105,029

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
ASSETS								
Cash and cash equivalents	\$ 2,874,840	\$ 659,926	\$ 860,892	\$ 182,805	\$ 773	\$ -	\$ 35,744	\$ -
Total assets	\$ 2,874,840	\$ 659,926	\$ 860,892	\$ 182,805	\$ 773	\$ -	\$ 35,744	\$ -
LIABILITIES								
Overdrafts	\$ -	\$ -	\$ 228,955	\$ -	\$ -	\$ -	\$ -	\$ 4,448
Accounts payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	\$ -	\$ -	\$ 228,955	\$ -	\$ -	\$ -	\$ -	\$ 4,448
FUND EQUITY								
Fund balance - restricted	\$ 2,874,840	\$ 659,926	\$ 631,937	\$ 182,805	\$ 773	\$ -	\$ 35,744	\$ (4,448)
Total fund equity	2,874,840	659,926	631,937	182,805	773	-	35,744	(4,448)
Total liabilities and fund equity	\$ 2,874,840	\$ 659,926	\$ 860,892	\$ 182,805	\$ 773	\$ -	\$ 35,744	\$ -

Court Reporter Service	County Clerk	Records	County	Justice	Election	County	American	Totals	
	Management and Preservation	Management and Preservation	Clerk Records Archive	Court Technology	Services Contract	and District Court Technology	Rescue Plan	(Memorandum Only)	
								2022	2021
\$ 40,333	\$ 455,024	\$ 282,851	\$ 205,695	\$ 69,016	\$ 75,506	\$ 6,882	\$2,432,769	\$ 8,183,056	\$7,237,928
<u>\$ 40,333</u>	<u>\$ 455,024</u>	<u>\$ 282,851</u>	<u>\$ 205,695</u>	<u>\$ 69,016</u>	<u>\$ 75,506</u>	<u>\$ 6,882</u>	<u>\$2,432,769</u>	<u>\$ 8,183,056</u>	<u>\$7,237,928</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,403	\$ 65,315
-	-	-	-	-	-	-	-	-	202,688
-	-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 233,403</u>	<u>\$ 268,003</u>
\$ 40,333	\$ 455,024	\$ 282,851	\$ 205,695	\$ 69,016	\$ 75,506	\$ 6,882	\$2,432,769	\$ 7,949,653	\$6,969,925
40,333	455,024	282,851	205,695	69,016	75,506	6,882	2,432,769	7,949,653	6,969,925
<u>\$ 40,333</u>	<u>\$ 455,024</u>	<u>\$ 282,851</u>	<u>\$ 205,695</u>	<u>\$ 69,016</u>	<u>\$ 75,506</u>	<u>\$ 6,882</u>	<u>\$2,432,769</u>	<u>\$ 8,183,056</u>	<u>\$7,237,928</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2022

WITH COMPARATIVE TOTALS FOR 2021

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
REVENUES								
General								
Ad valorem taxes	\$5,602,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	666,997	-	-	-	-	-	-	-
State aid	-	-	386,296	210,448	-	2,782	2,219	-
County contributions	-	-	-	55,000	-	-	-	-
Depository interest	51,547	-	3,319	2,163	-	-	-	-
Tobacco settlement	-	47,208	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-	-	-
Miscellaneous	175,395	-	18,415	24,508	-	-	-	-
Total general revenues	6,495,959	47,208	408,030	292,119	-	2,782	2,219	-
Charges for services	699,576	-	758,777	1,665	12,240	-	-	38,072
Total revenues	7,195,535	47,208	1,166,807	293,784	12,240	2,782	2,219	38,072
EXPENDITURES								
Administrative and general	-	-	1,342,792	315,656	43,598	2,782	2,092	82,584
Capital outlay	422,971	-	-	-	-	-	-	-
Public transportation	6,316,849	-	-	-	-	-	-	-
Public health	-	299,860	-	-	-	-	-	-
Debt service:								
Interest paid	19,181	-	-	-	-	-	-	-
Principal retired	262,833	-	-	-	-	-	-	-
Total expenditures	7,021,834	299,860	1,342,792	315,656	43,598	2,782	2,092	82,584
Excess(deficit) revenues over (under) expenditures	173,701	(252,652)	(175,985)	(21,872)	(31,358)	-	127	(44,512)
Other financing sources(uses)								
Capitalized leases	196,357	-	-	-	-	-	-	-
Operating transfers in	-	253,000	-	-	32,340	-	-	46,930
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	196,357	253,000	-	-	32,340	-	-	46,930
Excess(deficit) revenues and other sources over(under) expenditures and other uses	370,058	348	(175,985)	(21,872)	982	-	127	2,418
Fund balance, beginning of year	2,504,782	659,578	807,922	204,677	(209)	-	35,617	(6,866)
Fund balance, end of year	\$2,874,840	\$ 659,926	\$ 631,937	\$ 182,805	\$ 773	\$ -	\$ 35,744	\$ (4,448)

Court Reporter Service	County Clerk		County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	American Rescue Plan	Totals (Memorandum Only)	
	Records Management and Preservation	Records Management and Preservation						2022	2021
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,602,020	\$5,531,715
-	-	-	-	-	-	-	2,461,581	3,128,578	2,664,874
-	-	-	-	-	-	-	-	601,745	628,202
-	-	-	-	-	-	-	-	55,000	75,000
-	5,440	3,680	3,338	-	-	-	7,172	76,659	163,303
-	-	-	-	-	-	-	-	47,208	42,808
-	-	-	-	-	-	-	-	-	-
-	-	-	-	24,206	-	823	-	243,347	244,367
-	5,440	3,680	3,338	24,206	-	823	2,468,753	9,754,557	9,350,269
9,033	102,599	11,611	83,897	-	20,618	-	-	1,738,088	1,883,407
9,033	108,039	15,291	87,235	24,206	20,618	823	2,468,753	11,492,645	11,233,676
600	11,541	1,912	93,242	-	2,000	-	365,739	2,264,538	1,731,861
-	7,266	-	-	-	-	-	1,448,046	1,878,283	778,306
-	-	-	-	-	-	-	-	6,316,849	5,574,104
-	-	-	-	-	-	-	-	299,860	550,024
-	-	-	-	-	-	-	-	19,181	11,477
-	-	-	-	-	-	-	-	262,833	201,095
600	18,807	1,912	93,242	-	2,000	-	1,813,785	11,041,544	8,846,867
8,433	89,232	13,379	(6,007)	24,206	18,618	823	654,968	451,101	2,386,809
-	-	-	-	-	-	-	-	196,357	-
-	-	-	-	-	-	-	-	332,270	618,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	528,627	618,000
8,433	89,232	13,379	(6,007)	24,206	18,618	823	654,968	979,728	3,004,809
31,900	365,792	269,472	211,702	44,810	56,888	6,059	1,777,801	6,969,925	3,965,116
\$ 40,333	\$ 455,024	\$ 282,851	\$ 205,695	\$ 69,016	\$ 75,506	\$ 6,882	\$ 2,432,769	\$ 7,949,653	\$ 6,969,925

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

WITH COMPARATIVE TOTALS FOR 2021

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$5,601,560	\$5,602,020	\$ 460	\$ -	\$ -	\$ -
Intergovernmental revenue	665,900	666,997	1,097	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	51,100	51,547	447	-	-	-
Tobacco settlement	-	-	-	47,200	47,208	8
Reimbursed services	-	-	-	-	-	-
Miscellaneous	169,700	175,395	5,695	-	-	-
Total general revenues	6,488,260	6,495,959	7,699	47,200	47,208	8
Charges for services	698,770	699,576	806	-	-	-
Total revenues	7,187,030	7,195,535	8,505	47,200	47,208	8
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	504,750	422,971	81,779	-	-	-
Public transportation	6,346,598	6,316,849	29,749	-	-	-
Public health	-	-	-	300,881	299,860	1,021
Debt service:						
Interest paid	19,265	19,181	84	-	-	-
Principal retired	-	262,833	(262,833)	-	-	-
Total expenditures	6,870,613	7,021,834	(151,221)	300,881	299,860	1,021
Excess(deficit) revenues over (under) expenditures	316,417	173,701	(142,716)	(253,681)	(252,652)	1,029
Other financing sources(uses)						
Capitalized leases	-	196,357	(196,357)	-	-	-
Operating transfers in	-	-	-	253,000	253,000	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	196,357	(196,357)	253,000	253,000	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ 316,417	\$ 370,058	\$ 53,641	\$ (681)	348	\$ 1,029
Fund balance, beginning of year		2,504,782			659,578	
Fund balance, end of year		<u>\$2,874,840</u>			<u>\$ 659,926</u>	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	386,296	386,296	-	210,448	210,448
-	-	-	55,000	55,000	-
-	3,319	3,319	-	2,163	2,163
-	-	-	-	-	-
-	-	-	-	-	-
-	18,415	18,415	-	24,508	24,508
-	408,030	408,030	55,000	292,119	237,119
-	758,777	758,777	1,600	1,665	65
-	1,166,807	1,166,807	56,600	293,784	237,184
-	1,342,792	(1,342,792)	56,699	315,656	(258,957)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,342,792	(1,342,792)	56,699	315,656	(258,957)
-	(175,985)	(175,985)	(99)	(21,872)	(21,773)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>(175,985)</u>	<u>\$ (175,985)</u>	<u>\$ (99)</u>	<u>(21,872)</u>	<u>\$ (21,773)</u>
	807,922			204,677	
	<u>\$ 631,937</u>			<u>\$ 182,805</u>	

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	2,782	2,782
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	2,782	2,782
Charges for services	12,200	12,240	40	-	-	-
Total revenues	12,200	12,240	40	-	2,782	2,782
EXPENDITURES						
Administrative and general	43,600	43,598	2	-	2,782	(2,782)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	43,600	43,598	2	-	2,782	(2,782)
Excess(deficit) revenues over (under) expenditures	(31,400)	(31,358)	42	-	-	-
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	32,300	32,340	(40)	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	32,300	32,340	(40)	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ 900	982	\$ 2	\$ -	-	\$ -
Fund balance, beginning of year		(209)			-	
Fund balance, end of year		\$ 773			\$ -	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,219	2,219	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,219	2,219	-	-	-
-	-	-	37,900	38,072	172
-	2,219	2,219	37,900	38,072	172
-	2,092	(2,092)	82,613	82,584	29
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,092	(2,092)	82,613	82,584	29
-	127	127	(44,713)	(44,512)	201
-	-	-	-	-	-
-	-	-	46,900	46,930	93,830
-	-	-	-	-	-
-	-	-	46,900	46,930	93,830
<u>\$ -</u>	127	<u>\$ 127</u>	<u>\$ 2,187</u>	2,418	<u>\$ 94,031</u>
	35,617			(6,866)	
	<u>\$ 35,744</u>			<u>\$ (4,448)</u>	

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021*

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	5,400	5,440	40
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	5,400	5,440	40
Charges for services	-	9,033	9,033	102,000	102,599	599
Total revenues	-	9,033	9,033	107,400	108,039	639
EXPENDITURES						
Administrative and general	-	600	(600)	18,811	11,541	7,270
Capital outlay	-	-	-	-	7,266	(7,266)
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	600	(600)	18,811	18,807	4
Excess(deficit) revenues over (under) expenditures	-	8,433	8,433	88,589	89,232	643
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	8,433	\$ 8,433	\$ 88,589	89,232	\$ 643
Fund balance, beginning of year		31,900			365,792	
Fund balance, end of year		\$ 40,333			\$ 455,024	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	3,680	3,680	-	3,338	3,338
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,680	3,680	-	3,338	3,338
-	11,611	11,611	-	83,897	83,897
-	15,291	15,291	-	87,235	87,235
-	1,912	(1,912)	-	93,242	(93,242)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,912	(1,912)	-	93,242	(93,242)
-	13,379	13,379	-	(6,007)	(6,007)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>13,379</u>	<u>\$ 13,379</u>	<u>-</u>	<u>(6,007)</u>	<u>\$ (6,007)</u>
	269,472			211,702	
	<u>\$ 282,851</u>			<u>\$ 205,695</u>	

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021*

	Justice Court Technology			Election Services Contract		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	24,206	24,206	-	-	-
Total general revenues	-	24,206	24,206	-	-	-
Charges for services	-	-	-	-	20,618	20,618
Total revenues	-	24,206	24,206	-	20,618	20,618
EXPENDITURES						
Administrative and general	-	-	-	-	2,000	(2,000)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	-	-	-	2,000	(2,000)
Excess(deficit) revenues over (under) expenditures	-	24,206	24,206	-	18,618	18,618
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	24,206	\$ 24,206	\$ -	18,618	\$ 18,618
Fund balance, beginning of year		44,810			56,888	
Fund balance, end of year		\$ 69,016			\$ 75,506	

County and District Court Technology			American Rescue Plan			2022			2021
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,601,560	\$ 5,602,020	\$ 460	\$ 5,531,715
-	-	-	-	2,461,581	2,461,581	665,900	3,128,578	2,462,678	2,664,874
-	-	-	-	-	-	-	601,745	601,745	628,202
-	-	-	-	-	-	55,000	55,000	-	75,000
-	-	-	-	7,172	7,172	56,500	76,659	20,159	163,303
-	-	-	-	-	-	47,200	47,208	8	42,808
-	-	-	-	-	-	-	-	-	-
-	823	823	-	-	-	169,700	243,347	73,647	244,367
-	823	823	-	2,468,753	2,468,753	6,595,860	9,754,557	3,158,697	9,350,269
-	-	-	-	-	-	852,470	1,738,088	885,618	1,883,407
-	823	823	-	2,468,753	2,468,753	7,448,330	11,492,645	4,044,315	11,233,676
-	-	-	-	365,739	(365,739)	201,723	2,264,538	(2,062,815)	1,731,861
-	-	-	-	1,448,046	(1,448,046)	504,750	1,878,283	(1,373,533)	778,306
-	-	-	-	-	-	6,346,598	6,316,849	29,749	5,574,104
-	-	-	-	-	-	300,881	299,860	1,021	550,024
-	-	-	-	-	-	19,265	19,181	84	11,477
-	-	-	-	-	-	-	262,833	(262,833)	201,095
-	-	-	-	1,813,785	(1,813,785)	7,373,217	11,041,544	(3,668,327)	8,846,867
-	823	823	-	654,968	654,968	75,113	451,101	375,988	2,386,809
-	-	-	-	-	-	-	196,357	196,357	-
-	-	-	-	-	-	332,200	332,270	70	618,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	332,200	528,627	196,427	618,000
\$ -	823	\$ 823	\$ -	654,968	\$ 654,968	\$ 407,313	979,728	\$ 572,415	3,004,809
	6,059			1,777,801			6,969,925		3,965,116
	<u>\$6,882</u>			<u>\$2,432,769</u>			<u>\$7,949,653</u>		<u>\$6,969,925</u>

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FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2022</u>	<u>2021</u>
ASSETS						
Cash and cash equivalents	<u>\$ 818,929</u>	<u>\$ 1,088,084</u>	<u>750,500</u>	<u>\$ 217,327</u>	<u>\$ 2,874,840</u>	<u>\$ 2,604,496</u>
Total assets	<u><u>\$ 818,929</u></u>	<u><u>\$ 1,088,084</u></u>	<u><u>\$ 750,500</u></u>	<u><u>\$ 217,327</u></u>	<u><u>\$ 2,874,840</u></u>	<u><u>\$ 2,604,496</u></u>
LIABILITIES						
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,714</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,714</u>
FUND BALANCE						
Fund balance - restricted	<u>818,929</u>	<u>1,088,084</u>	<u>750,500</u>	<u>217,327</u>	<u>2,874,840</u>	<u>2,504,782</u>
Total liabilities and fund balance	<u><u>\$ 818,929</u></u>	<u><u>\$ 1,088,084</u></u>	<u><u>\$ 750,500</u></u>	<u><u>\$ 217,327</u></u>	<u><u>\$ 2,874,840</u></u>	<u><u>\$ 2,604,496</u></u>

FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 1,148,974	\$ 1,513,106	\$ 1,672,763	\$ 1,267,177
Intergovernmental revenue				
Reimbursed CAECD	1,186	1,563	1,727	1,309
Reimbursed TXDOT infrastructure	132,166	132,166	100,177	132,166
State lateral road distribution	7,089	9,335	10,320	7,818
Gross weight fees	26,658	35,106	38,811	29,400
Grant funds	-	-	-	-
Total intergovernmental revenue	167,099	178,170	151,035	170,693
Depository interest	12,866	17,375	14,184	7,122
Miscellaneous				
Sale of equipment, etc.	13,767	-	17,160	1,946
Rent	-	-	900	-
Miscellaneous	28,864	79,570	16,017	17,171
Total miscellaneous	42,631	79,570	34,077	19,117
Total general revenue	1,371,570	1,788,221	1,872,059	1,464,109
Charges for services				
Auto weight fees	71,176	93,733	103,623	78,498
Vehicle registration fees	70,596	92,969	102,779	77,859
Garbage disposal fees	-	-	-	8,343
Total charges for services	141,772	186,702	206,402	164,700
Total revenues	1,513,342	1,974,923	2,078,461	1,628,809
EXPENDITURES				
Public transportation				
Administrative				
Utilities	3,369	1,869	6,751	3,817
Telephone/communications	360	2,223	2,234	1,737
Building repairs and replacement	957	6,030	8,295	37,038
Total administrative	4,686	10,122	17,280	42,592

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2021 Actual</u>
\$ 5,602,020	\$ 5,601,560	\$ 460	\$ 5,531,715
5,785	5,600	185	6,780
496,675	496,400	275	-
34,562	34,100	462	34,775
129,975	129,800	175	124,234
-	-	-	37,503
<u>666,997</u>	<u>665,900</u>	<u>1,097</u>	<u>203,292</u>
51,547	51,100	447	108,110
32,873	32,700	173	57,244
900	900	-	900
141,622	136,100	5,522	135,436
<u>175,395</u>	<u>169,700</u>	<u>5,695</u>	<u>193,580</u>
<u>6,495,959</u>	<u>6,488,260</u>	<u>7,699</u>	<u>6,036,697</u>
347,030	346,870	160	278,405
344,203	343,900	303	483,975
8,343	8,000	343	12,136
<u>699,576</u>	<u>698,770</u>	<u>806</u>	<u>774,516</u>
<u>7,195,535</u>	<u>7,187,030</u>	<u>8,505</u>	<u>6,811,213</u>
15,806	15,842	36	14,065
6,554	6,605	51	8,798
52,320	52,440	120	12,301
<u>74,680</u>	<u>74,887</u>	<u>207</u>	<u>35,164</u>

FAYETTE COUNTY, TEXAS

ROAD AND BRIDGE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

WITH COMPARATIVE TOTALS FOR 2021

	2022			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
EXPENDITURES				
Public transportation				
Roadways				
Salaries - road employees	\$ 349,554	\$ 393,403	\$ 434,549	\$ 398,816
Social security tax	24,822	28,535	30,868	28,262
Life insurance	203	218	243	221
Health insurance	117,133	113,905	128,001	131,122
Dental insurance	2,494	2,650	2,936	2,805
Retirement	52,147	58,690	64,827	59,496
Worker's compensation	7,106	8,883	9,772	7,995
Unemployment tax	174	197	218	200
Equipment hired	6,418	2,031	2,107	3,900
Gasoline, oil, etc.	108,301	108,037	133,069	88,277
Gravel and paving material	396,761	888,131	584,633	358,328
Hauling and trucking	62,793	10,066	17,602	32,358
Hardware and supplies	9,671	18,127	25,461	14,939
Herbicides and fencing	52	3,009	1,681	172
Equipment repairs and replacements	46,599	85,469	87,073	69,533
Signs	4,834	8,021	5,493	3,442
Tires, tubes and batteries	10,550	29,251	14,389	14,534
Bridge materials	28,585	1,002	134,516	170,550
Culverts and pipes	46,016	4,830	21,864	30,875
Risk insurance	7,840	9,555	9,973	7,133
Miscellaneous	11,900	12,134	6,678	16,368
Total roadways	<u>1,293,953</u>	<u>1,786,144</u>	<u>1,715,953</u>	<u>1,439,326</u>
Other				
Solid waste disposal	2,549	1,915	2,329	-
Total other	<u>2,549</u>	<u>1,915</u>	<u>2,329</u>	<u>-</u>
Total public transportation	<u>1,301,188</u>	<u>1,798,181</u>	<u>1,735,562</u>	<u>1,481,918</u>
Capital outlay				
Trucks and trailers	87,954	49,178	54,863	12,000
Heavy equipment	40,273	53,036	81,251	44,416
Small tools and equipment	-	-	-	-
Total capital outlay	<u>128,227</u>	<u>102,214</u>	<u>136,114</u>	<u>56,416</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2021 Actual
\$ 1,576,322	\$ 1,576,541	\$ 219	\$ 1,461,585
112,487	112,629	142	104,906
885	907	22	826
490,161	490,298	137	419,863
10,885	10,902	17	9,989
235,160	235,217	57	217,072
33,756	33,902	146	35,711
789	806	17	732
14,456	14,610	154	160,862
437,684	437,910	226	305,613
2,227,853	2,227,905	52	2,096,474
122,819	122,870	51	-
68,198	53,300	(14,898)	54,536
4,914	5,055	141	2,793
288,674	288,750	76	277,400
21,790	21,825	35	21,217
68,724	68,840	116	60,694
334,653	376,894	42,241	247,245
103,585	103,900	315	-
34,501	34,660	159	32,032
47,080	47,125	45	16,889
<u>6,235,376</u>	<u>6,264,846</u>	<u>29,470</u>	<u>5,526,439</u>
6,793	6,865	72	12,501
<u>6,793</u>	<u>6,865</u>	<u>72</u>	<u>12,501</u>
<u>6,316,849</u>	<u>6,346,598</u>	<u>29,749</u>	<u>5,574,104</u>
203,995	209,575	5,580	329,536
218,976	285,545	66,569	542,303
-	9,630	9,630	5,755
<u>422,971</u>	<u>504,750</u>	<u>81,779</u>	<u>877,594</u>

FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	2022			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
Debt service				
Interest expense	\$ 1,735	\$ 1,597	\$ 10,429	\$ 5,420
Principal retired	44,477	21,780	109,726	86,850
Total debt service	<u>46,212</u>	<u>23,377</u>	<u>120,155</u>	<u>92,270</u>
Total expenditures	<u>1,475,627</u>	<u>1,923,772</u>	<u>1,991,831</u>	<u>1,630,604</u>
Excess(deficit) revenues over(under) expenditures	<u>37,715</u>	<u>51,151</u>	<u>86,630</u>	<u>(1,795)</u>
Other financing sources(uses)				
Capitalized leases	<u>40,273</u>	<u>53,036</u>	<u>58,632</u>	<u>44,416</u>
Total other financing sources(uses)	<u>40,273</u>	<u>53,036</u>	<u>58,632</u>	<u>44,416</u>
Excess(deficit) of revenues and other sources over(under) expenditures and other uses	77,988	104,187	145,262	42,621
Fund balance, beginning of year	<u>740,941</u>	<u>983,897</u>	<u>605,238</u>	<u>174,706</u>
Fund balance, end of year	<u><u>\$ 818,929</u></u>	<u><u>\$ 1,088,084</u></u>	<u><u>\$ 750,500</u></u>	<u><u>\$ 217,327</u></u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2021 Actual</u>
\$ 19,181	\$ 19,265	\$ 84	\$ 11,477
262,833	-	(262,833)	201,095
<u>282,014</u>	<u>19,265</u>	<u>(262,749)</u>	<u>212,572</u>
<u>7,021,834</u>	<u>6,870,613</u>	<u>(151,221)</u>	<u>6,664,270</u>
<u>173,701</u>	<u>316,417</u>	<u>(142,716)</u>	<u>146,943</u>
<u>196,357</u>	<u>-</u>	<u>196,357</u>	<u>303,543</u>
<u>196,357</u>	<u>-</u>	<u>196,357</u>	<u>303,543</u>
370,058	<u>\$ 316,417</u>	<u>\$ 53,641</u>	450,486
<u>2,504,782</u>			<u>2,054,296</u>
<u>\$ 2,874,840</u>			<u>\$ 2,504,782</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	<u>Supervision</u>	<u>Specialized Caseload Program</u>	<u>Substance Abuse Caseload Program</u>	<u>Totals (Memorandum Only)</u>	
				<u>2022</u>	<u>2021</u>
ASSETS					
Cash and cash equivalents	\$ 860,892	\$ -	\$ -	\$ 860,892	\$ 855,968
Due from other funds	-	-	-	-	-
Total assets	<u><u>\$ 860,892</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 860,892</u></u>	<u><u>\$ 855,968</u></u>
LIABILITIES					
Overdrafts	\$ -	\$ 110,652	\$ 118,303	\$ 228,955	\$ 48,046
Total liabilities	<u>-</u>	<u>110,652</u>	<u>118,303</u>	<u>228,955</u>	<u>48,046</u>
FUND BALANCE					
Fund balance - restricted	860,892	(110,652)	(118,303)	\$ 631,937	807,922
Total fund balance	<u>860,892</u>	<u>(110,652)</u>	<u>(118,303)</u>	<u>631,937</u>	<u>807,922</u>
Total liabilities and fund balance	<u><u>\$ 860,892</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 860,892</u></u>	<u><u>\$ 855,968</u></u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 166,106	\$ 166,106	\$ -	\$ 70,740	\$ 70,740
Miscellaneous	-	21,734	21,734	-	-	-
Total general revenue	-	187,840	187,840	-	70,740	70,740
Charges for services	-	758,777	758,777	-	-	-
Total revenues	-	946,617	946,617	-	70,740	70,740
EXPENDITURES						
Administrative and general						
Assistants	-	319,064	(319,064)	-	-	-
Probation officers	-	328,294	(328,294)	-	127,067	(127,067)
Social security	-	47,243	(47,243)	-	9,140	(9,140)
Retirement	-	96,574	(96,574)	-	18,956	(18,956)
Unemployment	-	324	(324)	-	64	(64)
Gasoline, oil, etc.	-	4,240	(4,240)	-	-	-
Hardware and supplies	-	23,758	(23,758)	-	-	-
Tires, tubes and batteries	-	3,313	(3,313)	-	-	-
Professional services	-	53,311	(53,311)	-	-	-
Travel and training	-	2,201	(2,201)	-	-	-
Meals and lodging	-	2,149	(2,149)	-	-	-
Telephone/communications	-	10,980	(10,980)	-	-	-
Equipment repairs and replacement	-	-	-	-	-	-
Miscellaneous	-	43,466	(43,466)	-	-	-
Non residential services	-	6,776	(6,776)	-	-	-
Total administrative and general	-	941,693	(941,693)	-	155,227	(155,227)
Capital outlay						
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	941,693	(941,693)	-	155,227	(155,227)
Excess(deficit) revenues over(under) expenditures	-	4,924	4,924	-	(84,487)	(84,487)
Other financing sources(uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	4,924	\$ 4,924	\$ -	(84,487)	\$ (84,487)
Fund balance, beginning of year		855,968			(26,165)	
Fund balance, end of year		<u>\$ 860,892</u>			<u>\$(110,652)</u>	

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	<u>Substance Abuse Caseload Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
General			
State aid	\$ -	\$ 149,450	\$ 149,450
Miscellaneous	-	-	-
Total general revenue	-	149,450	149,450
Charges for services	-	-	-
Total revenues	-	149,450	149,450
EXPENDITURES			
Administrative and general			
Assistants	-	-	-
Probation officers	-	200,776	(200,776)
Social security	-	15,044	(15,044)
Retirement	-	29,952	(29,952)
Unemployment	-	100	(100)
Gasoline, oil, etc.	-	-	-
Hardware and supplies	-	-	-
Tires, tubes and batteries	-	-	-
Professional services	-	-	-
Travel and training	-	-	-
Meals and lodging	-	-	-
Telephone/communications	-	-	-
Equipment repairs and replacement	-	-	-
Miscellaneous	-	-	-
Non residential services	-	-	-
Total administrative and general	-	245,872	(245,872)
Capital outlay			
Furniture and equipment	-	-	-
Total capital outlay	-	-	-
Total expenditures	-	245,872	(245,872)
Excess(deficit) revenues over(under) expenditures	-	(96,422)	(96,422)
Other financing sources(uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	-	-
Total other financing sources(uses)	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	(96,422)	\$ (96,422)
Fund balance, beginning of year		(21,881)	
Fund balance, end of year		<u><u>\$(118,303)</u></u>	

2022			
Budget	Actual	Variance Favorable (Unfavorable)	2021
\$ -	\$ 386,296	\$ 386,296	\$ 473,926
-	21,734	21,734	27,468
-	408,030	408,030	501,394
-	758,777	758,777	811,379
-	1,166,807	1,017,357	1,312,773
-	319,064	(319,064)	283,513
-	656,137	(656,137)	658,301
-	71,427	(71,427)	69,009
-	145,482	(145,482)	140,048
-	488	(488)	471
-	4,240	(4,240)	3,465
-	23,758	(23,758)	18,473
-	3,313	(3,313)	1,718
-	53,311	(53,311)	48,765
-	2,201	(2,201)	2,029
-	2,149	(2,149)	3,323
-	10,980	(10,980)	11,338
-	-	-	1,550
-	43,466	(43,466)	-
-	6,776	(6,776)	4,612
-	1,342,792	(1,096,920)	1,246,615
-	-	-	14,404
-	-	-	14,404
-	1,342,792	(1,096,920)	1,261,019
-	(175,985)	(79,563)	51,754
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	(175,985)	\$ (79,563)	51,754
	807,922		756,168
	<u>\$ 631,937</u>		<u>\$ 807,922</u>

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	<u>Local Match Fund</u>	<u>Basic Probation Fund</u>	<u>Community Programs</u>	<u>Foster Care Reimburse- ment</u>	<u>State Aid Formula Fund</u>
ASSETS					
Cash and cash equivalents	\$ 10,207	\$ 5,555	\$ 5,399	\$ 88,186	\$ 6,532
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 10,207</u>	<u>\$ 5,555</u>	<u>\$ 5,399</u>	<u>\$ 88,186</u>	<u>\$ 6,532</u>
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY					
Fund balance - restricted	<u>10,207</u>	<u>5,555</u>	<u>5,399</u>	<u>88,186</u>	<u>6,532</u>
Total fund equity	<u>10,207</u>	<u>5,555</u>	<u>5,399</u>	<u>88,186</u>	<u>6,532</u>
Total liabilities and fund equity	<u>\$ 10,207</u>	<u>\$ 5,555</u>	<u>\$ 5,399</u>	<u>\$ 88,186</u>	<u>\$ 6,532</u>

<u>Commitment Diversion</u>	<u>Pre & Post Adjudication</u>	<u>Risk & Needs Assessment</u>	<u>Totals (Memorandum Only)</u>	
			<u>2022</u>	<u>2021</u>
\$ 14,715	\$ 52,211	\$ -	\$182,805	\$214,871
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 14,715</u>	<u>\$ 52,211</u>	<u>\$ -</u>	<u>\$182,805</u>	<u>\$214,871</u>
\$ -	\$ -	\$ -	\$ -	\$ 10,194
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,194</u>
<u>14,715</u>	<u>52,211</u>	<u>-</u>	<u>182,805</u>	<u>204,677</u>
<u>14,715</u>	<u>52,211</u>	<u>-</u>	<u>182,805</u>	<u>204,677</u>
<u>\$ 14,715</u>	<u>\$ 52,211</u>	<u>\$ -</u>	<u>\$182,805</u>	<u>\$214,871</u>

FAYETTE COUNTY, TEXAS

JUVENILE PROBATION FUNDS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021*

	Local Match Fund			Basic Probation Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 41,549	\$ 41,549
County contributions	55,000	55,000	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	<u>55,000</u>	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>41,549</u>	<u>41,549</u>
Charges for services						
Probation fees	1,600	1,665	65	-	-	-
Total charges for services	<u>1,600</u>	<u>1,665</u>	<u>65</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>56,600</u>	<u>56,665</u>	<u>65</u>	<u>-</u>	<u>41,549</u>	<u>41,549</u>
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	43,862	(43,862)
Social security	8,051	8,042	9	-	-	-
Health and life insurance	23,303	23,297	6	-	-	-
Dental insurance	622	571	51	-	-	-
Retirement	16,374	16,348	26	-	-	-
Worker's Compensation	693	658	35	-	-	-
Unemployment	56	55	1	-	-	-
Operating expenses	6,400	6,377	23	-	-	-
Travel	1,200	1,152	48	-	-	-
Residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	<u>56,699</u>	<u>56,500</u>	<u>199</u>	<u>-</u>	<u>43,862</u>	<u>(43,862)</u>
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>56,699</u>	<u>56,500</u>	<u>199</u>	<u>-</u>	<u>43,862</u>	<u>(43,862)</u>
Excess(deficit) revenues over(under) expenditures	<u>(99)</u>	<u>165</u>	<u>264</u>	<u>-</u>	<u>(2,313)</u>	<u>(2,313)</u>
Other financing sources(uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficit) revenues and other sources over(under) expenditures and other uses	<u>(99)</u>	<u>165</u>	<u>\$ 264</u>	<u>\$ -</u>	<u>(2,313)</u>	<u>\$ (2,313)</u>
Fund balance, beginning of year		<u>10,042</u>			<u>7,868</u>	
Fund balance, end of year		<u>\$ 10,207</u>			<u>\$ 5,555</u>	

Community Programs			Foster Care Reimbursement			State Aid Formula Fund		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$28,117	\$ 28,117	\$ -	\$ -	\$ -	\$ -	\$49,152	\$ 49,152
-	-	-	-	-	-	-	-	-
-	-	-	-	2,163	2,163	-	-	-
-	-	-	-	24,508	24,508	-	-	-
-	28,117	28,117	-	26,671	26,671	-	49,152	49,152
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	28,117	28,117	-	26,671	26,671	-	49,152	49,152
-	27,260	(27,260)	-	-	-	-	38,462	(38,462)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,865	(2,865)	-	-	-	-	3,950	(3,950)
-	678	(678)	-	-	-	-	208	(208)
-	-	-	-	121,394	(121,394)	-	-	-
-	-	-	-	-	-	-	-	-
-	30,803	(30,803)	-	121,394	(121,394)	-	42,620	(42,620)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	30,803	(30,803)	-	121,394	(121,394)	-	42,620	(42,620)
-	(2,686)	(2,686)	-	(94,723)	(94,723)	-	6,532	6,532
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>(2,686)</u>	<u>\$ (2,686)</u>	<u>\$ -</u>	<u>(94,723)</u>	<u>\$ (94,723)</u>	<u>\$ -</u>	<u>6,532</u>	<u>\$ 6,532</u>
	8,085			182,909			-	
	<u>\$ 5,399</u>			<u>\$ 88,186</u>			<u>\$ 6,532</u>	

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	Commitment Diversion			Pre & Post Adjudication		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 8,748	\$ 8,748	\$ -	\$ 80,719	\$ 80,719
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	8,748	8,748	-	80,719	80,719
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	8,748	8,748	-	80,719	80,719
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Dental insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	13,820	(13,820)
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	4,494	(4,494)
Total administrative and general	-	-	-	-	18,314	(18,314)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	18,314	(18,314)
Excess(deficit) revenues over(under) expenditures	-	8,748	8,748	-	62,405	62,405
Other financing sources(uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	8,748	\$ 8,748	\$ -	62,405	\$ 62,405
Fund balance, beginning of year		5,967			(10,194)	
Fund balance, end of year		\$ 14,715			\$ 52,211	

Risk & Needs Assessment			2022			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2021
\$ -	\$2,163	\$ 2,163	\$ -	\$ 210,448	\$ 159,133	148,648
-	-	-	55,000	55,000	-	75,000
-	-	-	-	2,163	2,163	6,916
-	-	-	-	24,508	24,508	-
-	2,163	2,163	55,000	292,119	185,804	230,564
-	-	-	1,600	1,665	65	1,290
-	-	-	1,600	1,665	65	1,290
-	2,163	2,163	56,600	293,784	185,869	231,854
-	-	-	-	109,584	(109,584)	109,152
-	-	-	8,051	8,042	9	7,801
-	-	-	23,303	23,297	6	27,761
-	-	-	622	571	51	606
-	-	-	16,374	16,348	26	16,231
-	-	-	693	658	35	798
-	-	-	56	55	1	54
-	2,163	(2,163)	6,400	27,012	(20,612)	33,564
-	-	-	1,200	4,201	(3,001)	3,390
-	-	-	-	121,394	(121,394)	37,991
-	-	-	-	4,494	(4,494)	7,777
-	2,163	(2,163)	56,699	315,656	(258,957)	245,125
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,163	(2,163)	56,699	315,656	(258,957)	245,125
-	-	-	(99)	(21,872)	(21,773)	(13,271)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	-	\$ -	\$ (99)	\$ (21,872)	\$ (21,773)	(13,271)
	-			204,677		217,948
	\$ -			\$ 182,805		\$ 204,677

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FAYETTE COUNTY, TEXAS

DEBT SERVICE FUND

BALANCE SHEET

DECEMBER 31, 2022

	Debt Service	Totals (Memorandum Only)	
		2022	2021
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 9,967
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,967</u>
LIABILITIES			
Overdrafts	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE			
Fund balance - reserved for debt service	\$ -	\$ -	\$ 9,967
Total fund equity	<u>-</u>	<u>-</u>	<u>9,967</u>
Total liabilities and fund equity	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,967</u>

FAYETTE COUNTY, TEXAS

DEBT SERVICE FUND

*STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021*

	Debt Service		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Ad valorem taxes	\$ 298,316	\$ 298,959	\$ 643
Depository interest	1,000	1,047	47
Total revenues	<u>299,316</u>	<u>300,006</u>	<u>690</u>
EXPENDITURES			
Debt Service			
Principal paid	278,289	278,289	-
Interest paid	33,896	33,895	1
Total expenses	<u>312,185</u>	<u>312,184</u>	<u>1</u>
Excess of revenues over expenditures	(12,869)	(12,178)	691
Other financing sources(uses)			
Transfers from(to) other funds	-	2,211	2,211
Excess revenues and other sources over expenses and other uses	<u>\$ (12,869)</u>	(9,967)	<u>\$ 2,902</u>
Fund balance, beginning of year		<u>9,967</u>	
Fund balance, end of year		<u>\$ -</u>	

2022			
Budget	Actual	Variance Favorable (Unfavorable)	2021 Actual
\$ 298,316	\$ 298,959	\$ 643	\$ 236,620
1,000	1,047	47	3,190
<u>299,316</u>	<u>300,006</u>	<u>690</u>	<u>239,810</u>
278,289	278,289	-	204,970
33,896	33,895	1	28,354
<u>312,185</u>	<u>312,184</u>	<u>1</u>	<u>233,324</u>
(12,869)	(12,178)	691	6,486
-	2,211	2,211	-
<u>\$ (12,869)</u>	(9,967)	<u>\$ 2,902</u>	6,486
	<u>9,967</u>		<u>3,481</u>
	<u>\$ -</u>		<u>\$ 9,967</u>

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FAYETTE COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	Buildings and Improvements	Totals (Memorandum Only)	
		2022	2021
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 80,591
Accounts receivable	-	-	-
Total assets	\$ -	\$ -	\$ 80,591
LIABILITIES			
Overdrafts	\$ -	\$ -	\$ -
Retainage payable	-	-	-
Total liabilities	-	-	-
FUND EQUITY			
Designated fund balance:			
Buildings and improvements	\$ -	\$ -	\$ 80,591
Total fund equity	-	-	80,591
Total liabilities and fund equity	\$ -	\$ -	\$ 80,591

FAYETTE COUNTY, TEXAS

CAPITAL PROJECT FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2022

WITH COMPARATIVE TOTALS FOR 2021

	<u>Buildings and Improvements</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ -	\$ -
Depository interest	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Administrative and general	-	-	-
Capital outlay	-	100,826	(100,826)
Total expenditures	<u>-</u>	<u>100,826</u>	<u>(100,826)</u>
Excess(deficit) revenues over(under) expenditures	-	(100,826)	(100,826)
Other financing sources(uses)			
Transfers (from)to other funds	-	20,235	20,235
Total other financing sources(uses)	<u>-</u>	<u>20,235</u>	<u>20,235</u>
Excess(deficit) revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>(80,591)</u>	<u>\$ (80,591)</u>
Fund balance, beginning of year		<u>80,591</u>	
Fund balance, end of year		<u>\$ -</u>	

2022			
Budget	Actual	Variance Favorable (Unfavorable)	2021 Actual
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	100,826	(100,826)	444,409
-	100,826	(100,826)	444,409
-	(100,826)	(100,826)	(444,409)
-	20,235	20,235	525,000
-	20,235	20,235	525,000
<u>\$ -</u>	(80,591)	<u>\$ (80,591)</u>	80,591
	80,591		-
	<u>\$ -</u>		<u>\$ 80,591</u>

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FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
BALANCE SHEET
DECEMBER 31, 2022

	Health and Life Self Insurance	Totals (Memorandum Only)	
	<u>2022</u>	<u>2021</u>	
ASSETS			
Cash and cash equivalents	<u>\$ 354,896</u>	<u>\$ 354,896</u>	<u>\$ 576,306</u>
Total assets	<u><u>\$ 354,896</u></u>	<u><u>\$ 354,896</u></u>	<u><u>\$ 576,306</u></u>
LIABILITIES			
Accounts payable	<u>\$ 121,774</u>	<u>\$ 121,774</u>	<u>\$ 42,192</u>
Total liabilities	<u>121,774</u>	<u>121,774</u>	<u>42,192</u>
NET POSITION			
Unrestricted	<u>\$ 233,122</u>	<u>\$ 233,122</u>	<u>\$ 534,114</u>
Total net position	<u>233,122</u>	<u>233,122</u>	<u>534,114</u>
Total liabilities and net position	<u><u>\$ 354,896</u></u>	<u><u>\$ 354,896</u></u>	<u><u>\$ 576,306</u></u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR 2021

	<u>Health and Life Self Insurance</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES			
Employee HRA account contributions	\$ -	\$ 304,489	\$ 304,489
Miscellaneous	-	63,223	63,223
Total revenues	<u>-</u>	<u>367,712</u>	<u>367,712</u>
EXPENSES			
Claims	-	268,704	(268,704)
Total expenses	<u>-</u>	<u>268,704</u>	<u>(268,704)</u>
Excess revenues over expenses	-	99,008	99,008
Other financing sources(uses)			
Transfers from(to) other funds	<u>-</u>	<u>(400,000)</u>	<u>(400,000)</u>
Excess revenues over expenses and other uses	<u>\$ -</u>	<u>(300,992)</u>	<u>\$ (300,992)</u>
Net position, beginning of year		<u>534,114</u>	
Net position, end of year		<u>\$ 233,122</u>	

2022			
Budget	Actual	Variance Favorable (Unfavorable)	2021 Actual
\$ -	\$ 304,489	\$ 304,489	\$ 295,204
-	63,223	63,223	62,979
-	367,712	367,712	358,183
-	268,704	(268,704)	194,438
-	268,704	(268,704)	194,438
-	99,008	99,008	163,745
-	(400,000)	(400,000)	-
<u>\$ -</u>	(300,992)	<u>\$ (300,992)</u>	163,745
	534,114		370,369
	<u>\$ 233,122</u>		<u>\$ 534,114</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2022	2021
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ (300,992)	\$ (300,992)	\$ 163,745
Adjustments to reconcile net income to net cash flow used for operating activities:			
Increase (decrease) in accounts payable	79,582	79,582	5,978
Net cash provided by operating activities	<u>(221,410)</u>	<u>(221,410)</u>	<u>169,723</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>			
Redemption of U.S. government securities	-	-	-
Purchase of U.S. government securities	-	-	-
Net cash used in investing activities	<u>-</u>	<u>-</u>	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>			
Transfer to other funds	-	-	-
Net cash provided by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
<i>NET INCREASE IN CASH</i>	(221,410)	(221,410)	169,723
Cash and cash equivalents, beginning of year	<u>576,306</u>	<u>576,306</u>	<u>406,583</u>
Cash and cash equivalents, end of year	<u>\$ 354,896</u>	<u>\$ 354,896</u>	<u>\$ 576,306</u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2022	2021
ASSETS				
Cash and cash equivalents	\$ 2,284,883	\$ 10,761,507	\$ 13,046,390	\$ 12,021,652
Due from other funds	-	3,434	3,434	-
Total assets	<u>\$ 2,284,883</u>	<u>\$ 10,764,941</u>	<u>\$ 13,049,824</u>	<u>\$ 12,021,652</u>
LIABILITIES				
Overdrafts	\$ 108,008	\$ 3,434	\$ 111,442	\$ 56,051
Taxes collected in advance		6,097,363	6,097,363	5,135,544
Due to other entities	-	4,664,144	4,664,144	4,741,771
Total liabilities	<u>108,008</u>	<u>10,764,941</u>	<u>10,872,949</u>	<u>9,933,366</u>
FUND BALANCE				
Fund balance - restricted	<u>2,176,875</u>	<u>-</u>	<u>2,176,875</u>	<u>2,088,286</u>
Total fund balance	<u>2,176,875</u>	<u>-</u>	<u>2,176,875</u>	<u>2,088,286</u>
Total liabilities and fund balance	<u>\$ 2,284,883</u>	<u>\$ 10,764,941</u>	<u>\$ 13,049,824</u>	<u>\$ 12,021,652</u>

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FAYETTE COUNTY, TEXAS

FIDUCIARY FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2022

WITH COMPARATIVE TOTALS FOR 2021

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2022	2021
REVENUES				
Contributions	\$ 42,000	\$ -	\$ 42,000	\$ 10,500
Depository interest	7,069	-	7,069	17,018
Miscellaneous	1,415,498	-	1,415,498	1,032,948
Total revenues	<u>1,464,567</u>	<u>-</u>	<u>1,464,567</u>	<u>1,060,466</u>
EXPENDITURES				
Administrative and general	1,060,159	-	1,060,159	914,480
Capital outlay	315,819	-	315,819	284,072
Total expenditures	<u>1,375,978</u>	<u>-</u>	<u>1,375,978</u>	<u>1,198,552</u>
Excess(deficit) revenues over(under) expenditures	88,589	-	88,589	(138,086)
Other financing sources(uses)				
Operating transfer in	219,314	-	219,314	405,208
Operating transfer out	(219,314)	-	(219,314)	(409,208)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>
Excess(deficit) revenues and other sources over (under) expenditures and other uses	88,589	-	88,589	(142,086)
Fund balance, beginning of year	<u>2,088,286</u>	<u>-</u>	<u>2,088,286</u>	<u>2,230,372</u>
Fund balance, end of year	<u>\$ 2,176,875</u>	<u>\$ -</u>	<u>\$ 2,176,875</u>	<u>\$ 2,088,286</u>

FAYETTE COUNTY, TEXAS
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	\$ -	\$ 391,397	\$ 997,692	\$ 472,453
Due from other funds	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 391,397</u>	<u>\$ 997,692</u>	<u>\$ 472,453</u>
LIABILITIES				
Overdrafts	\$ 4,259	\$ -	\$ -	\$ -
Total liabilities	<u>4,259</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Fund balance - restricted	<u>(4,259)</u>	<u>391,397</u>	<u>997,692</u>	<u>472,453</u>
Total fund balance	<u>(4,259)</u>	<u>391,397</u>	<u>997,692</u>	<u>472,453</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 391,397</u>	<u>\$ 997,692</u>	<u>\$ 472,453</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2022	2021
\$ 299,815	\$ 42,284	\$ -	\$ 1,839	\$ 79,403	\$ 2,284,883	\$ 2,088,286
-	-	-	-	-	-	-
<u>\$ 299,815</u>	<u>\$ 42,284</u>	<u>\$ -</u>	<u>\$ 1,839</u>	<u>\$ 79,403</u>	<u>\$ 2,284,883</u>	<u>\$ 2,088,286</u>
\$ -	\$ -	\$ 103,749	\$ -	\$ -	\$ 108,008	\$ -
-	-	103,749	-	-	108,008	-
<u>-</u>	<u>-</u>	<u>103,749</u>	<u>-</u>	<u>-</u>	<u>108,008</u>	<u>-</u>
299,815	42,284	(103,749)	1,839	79,403	2,176,875	2,088,286
<u>299,815</u>	<u>42,284</u>	<u>(103,749)</u>	<u>1,839</u>	<u>79,403</u>	<u>2,176,875</u>	<u>2,088,286</u>
<u>\$ 299,815</u>	<u>\$ 42,284</u>	<u>\$ -</u>	<u>\$ 1,839</u>	<u>\$ 79,403</u>	<u>\$ 2,284,883</u>	<u>\$ 2,088,286</u>

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2022

WITH COMPARATIVE TOTALS FOR 2021

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
REVENUES				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	5,986
Miscellaneous	772	700,078	12,761	491,251
Total revenues	<u>772</u>	<u>700,078</u>	<u>12,761</u>	<u>497,237</u>
EXPENDITURES				
Administrative and general	3,384	638,290	58,581	20,492
Capital outlay	-	-	-	-
Total expenditures	<u>3,384</u>	<u>638,290</u>	<u>58,581</u>	<u>20,492</u>
Excess(deficit) revenues over(under) expenditures	(2,612)	61,788	(45,820)	476,745
Other financing sources(uses)				
Operating transfer in	-	-	49,242	-
Operating transfer out	-	-	-	(219,314)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>49,242</u>	<u>(219,314)</u>
Excess(deficit) revenues and other sources over(under) expenditures and other uses	(2,612)	61,788	3,422	257,431
Fund balance, beginning of year	<u>(1,647)</u>	<u>329,609</u>	<u>994,270</u>	<u>215,022</u>
Fund balance, end of year	<u><u>\$ (4,259)</u></u>	<u><u>\$ 391,397</u></u>	<u><u>\$ 997,692</u></u>	<u><u>\$ 472,453</u></u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2022	2021
\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 10,500
-	25	-	25	1,033	7,069	17,018
97,420	37,856	-	-	75,360	1,415,498	1,032,948
<u>97,420</u>	<u>37,881</u>	<u>42,000</u>	<u>25</u>	<u>76,393</u>	<u>1,464,567</u>	<u>1,060,466</u>
114,744	-	92,300	-	132,368	1,060,159	914,480
315,819	-	-	-	-	315,819	284,072
<u>430,563</u>	<u>-</u>	<u>92,300</u>	<u>-</u>	<u>132,368</u>	<u>1,375,978</u>	<u>1,198,552</u>
(333,143)	37,881	(50,300)	25	(55,975)	88,589	(138,086)
169,326	-	746	-	-	219,314	405,208
-	-	-	-	-	(219,314)	(409,208)
<u>169,326</u>	<u>-</u>	<u>746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>
(163,817)	37,881	(49,554)	25	(55,975)	88,589	(142,086)
463,632	4,403	(54,195)	1,814	135,378	2,088,286	2,230,372
<u>\$ 299,815</u>	<u>\$ 42,284</u>	<u>\$ (103,749)</u>	<u>\$ 1,839</u>	<u>\$ 79,403</u>	<u>\$ 2,176,875</u>	<u>\$ 2,088,286</u>

FAYETTE COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	<u>Probation</u>	<u>County Attorney</u>	<u>Tax Clearing</u>	<u>Payroll</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>
ASSETS							
Cash and cash equivalents	\$ 1,768	\$ 20,903	\$ 6,097,363	-	\$ 112,847	\$ 2,579,472	\$ 367,112
Due from other funds	-	-	-	3,434	-	-	-
Total assets	<u>\$ 1,768</u>	<u>\$ 20,903</u>	<u>\$ 6,097,363</u>	<u>\$ 3,434</u>	<u>\$ 112,847</u>	<u>\$ 2,579,472</u>	<u>\$ 367,112</u>
LIABILITIES							
Overdrafts	\$ -	\$ -	\$ -	\$ 3,434	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	6,097,363	-	-	-	-
Due to other entities	1,768	20,903	-	-	112,847	2,579,472	367,112
Total liabilities	<u>1,768</u>	<u>20,903</u>	<u>6,097,363</u>	<u>3,434</u>	<u>112,847</u>	<u>2,579,472</u>	<u>367,112</u>
FUND BALANCE							
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	<u>\$ 1,768</u>	<u>\$ 20,903</u>	<u>\$ 6,097,363</u>	<u>\$ 3,434</u>	<u>\$ 112,847</u>	<u>\$ 2,579,472</u>	<u>\$ 367,112</u>

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2022	2021
\$ 20,000	\$ 3,266	\$ 5,350	\$ 2,232	\$ 10,373	\$ 108,679	\$ 1,432,142	\$ 10,761,507	\$ 9,877,315
-	-	-	-	-	-	-	3,434	-
<u>\$ 20,000</u>	<u>\$ 3,266</u>	<u>\$ 5,350</u>	<u>\$ 2,232</u>	<u>\$ 10,373</u>	<u>\$ 108,679</u>	<u>\$ 1,432,142</u>	<u>\$ 10,764,941</u>	<u>\$ 9,877,315</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,434	\$ -
-	-	-	-	-	-	-	6,097,363	5,135,544
<u>20,000</u>	<u>3,266</u>	<u>5,350</u>	<u>2,232</u>	<u>10,373</u>	<u>108,679</u>	<u>1,432,142</u>	<u>4,664,144</u>	<u>4,741,771</u>
<u>20,000</u>	<u>3,266</u>	<u>5,350</u>	<u>2,232</u>	<u>10,373</u>	<u>108,679</u>	<u>1,432,142</u>	<u>10,764,941</u>	<u>9,877,315</u>
-	-	-	-	-	-	-	-	-
<u>\$ 20,000</u>	<u>\$ 3,266</u>	<u>\$ 5,350</u>	<u>\$ 2,232</u>	<u>\$ 10,373</u>	<u>\$ 108,679</u>	<u>\$ 1,432,142</u>	<u>\$ 10,764,941</u>	<u>\$ 9,877,315</u>

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STATISTICAL SECTION

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

<u>Year</u>	<u>Ad Valorem Tax Assessment</u>		<u>Fayette County</u>	
	<u>Assessed Value</u>	<u>Assessment Percentage</u>	<u>Tax Rate Per \$100 Assessed Value</u>	<u>Tax Levied</u>
2022	\$ 3,533,684,487	100%	0.3256	\$ 11,505,677
2021	\$ 3,416,125,274	100%	0.3238	\$ 11,061,414
2020	\$ 3,320,501,220	100%	0.3239	\$ 10,755,103
2019	\$ 3,002,715,490	100%	0.3089	\$ 9,275,388
2018	\$ 2,856,612,894	100%	0.3113	\$ 8,892,636
2017	\$ 2,766,136,499	100%	0.3130	\$ 8,658,007

<u>Year</u>	<u>Ad Valorem Tax Assessment</u>		<u>Farm-To-Market Roads</u>	
	<u>Assessed Value</u>	<u>Assessment Percentage</u>	<u>Tax Rate Per \$100 Assessed Value</u>	<u>Tax Levied</u>
2022	\$ 3,509,697,063	100%	0.1384	\$ 4,857,421
2021	\$ 3,392,828,784	100%	0.1402	\$ 4,756,746
2020	\$ 3,264,771,305	100%	0.1401	\$ 4,573,945
2019	\$ 2,979,398,888	100%	0.1351	\$ 4,025,168
2018	\$ 2,833,127,461	100%	0.1351	\$ 3,827,555
2017	\$ 2,744,116,182	100%	0.1359	\$ 3,729,254

