

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

**FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2013**

FAYETTE COUNTY, TEXAS

Table of Contents

	<u>Page No.</u>
County Officials	1
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	2-3
Management's Discussion and Analysis	4-9
Basic Financial Statements	
Statement of Net Assets	10
Statement of Activities	11-12
Governmental Fund Financial Statements	
Balance Sheet	13
Reconciliation of the Balance Sheet to Statement of Net Assets	14
Statement of Revenues, Expenses and Changes in Fund Balance	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.	16
Proprietary Fund Financial Statement	
Statement of Net Assets	17
Statement of Revenues, Expenses and Changes in Net Assets	18
Statement of Cash Flows	19
Fiduciary Fund Financial Statements	
Statement of Net Assets	20
Notes to Financial Statements	21-33
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Budgetary Comparison Schedule:	
General Fund	34

FAYETTE COUNTY, TEXAS

Table of Contents

(Continued)

COMBINING AND INDIVIDUAL FUND STATEMENTS

Governmental Fund Types

General Fund

Balance Sheet	35
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	36-54

Special Revenue Funds

Combining Balance Sheet	55-56
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	57-58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	59-66

Road and Bridge Funds

Combining Balance Sheet	67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	68-73

Community Corrections Funds

Combining Balance Sheet	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	75-77

Juvenile Probation Funds

Combining Balance Sheet	78-79
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	80-84

FAYETTE COUNTY, TEXAS

Table of Contents

(Continued)

COMBINING AND INDIVIDUAL FUND STATEMENTS (Continued)

Proprietary Funds

Combining Balance Sheet	85
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings - Budget and Actual	86-87
Statement of Cash Flows - All Proprietary Fund Types	88

Fiduciary Funds

Combining Balance Sheet	89
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	90

Expendable Trust Funds

Combining Balance Sheet	91-92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	93-94

Agency Funds

Combining Balance Sheet	95-96
-------------------------	-------

STATISTICAL SECTION

Schedule of Assessed Values, Property Tax Rates and Taxes Levied	97
--	----

INTERNAL CONTROL AND COMPLIANCE

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	98-99
---	-------

This page left blank intentionally.

**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Jeff R. Steinhauser
County Judge	Edward F. Janecka
Tax Assessor/Collector	Carol Johnson
County Clerk	Julie Karstedt
County Attorney	Peggy Supak
District Clerk	Virginia Wied
County Surveyor	Gene Kruppa
Veterans Service	Jackie Wessels
County Sheriff	Keith Korenek
Justice of Peace No. 1	Scott Parker
Justice of Peace No. 2	Sheila Coufal
Justice of Peace No. 3	Tommy B. Tipton
Justice of Peace No. 4	Dan Mueller
Constable No. 1	William Roensch
Constable No. 2	Roger Wunderlich
Constable No. 3	Robert Chambers
Constable No. 4	Jason Strickland
County Agent - Agriculture/Natural Resource	Scott Willey
County Agent - Family & Consumer Science	Sally Garrett
County Agent - 4H & Youth Development	Kayla Kaspar
County Auditor	Kathy Kleiber
Director-Community Supervision and Corrections Department	Jo Ann Fishbeck
County Commissioner No. 1	Jason McBroom
County Commissioner No. 2	Gary Weishuhn
County Commissioner No. 3	James Kubecka
County Commissioner No. 4	Tom Muras

This page left blank intentionally.

FINANCIAL SECTION

This page left blank intentionally.



TRLICEK & CO., P.C.
Certified Public Accountants
113 W. Colorado St.
P.O. Box 817
La Grange, TX 78945
(979) 968-9635

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and
Commissioners' Court
Fayette County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 9 and 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fayette County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Trlicek & Co., P.C.

Trlicek & Co., P.C.
August 1, 2014

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, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of Fayette County's financial performance.

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

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

Financial Analysis of the Board as a Whole

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

Description	2013	2012	Dollar Change	Total Percentage Change 2013-2012
Current and other assets	\$ 3,445,158	\$ 3,157,390	\$ 287,768	9.11%
Capital assets, net	9,518,183	9,663,745	(145,562)	-1.51%
Total assets	<u>12,963,341</u>	<u>12,821,135</u>	<u>142,206</u>	<u>1.11%</u>
Current and other liabilities	114,454	55,520	58,934	106.15%
Long-term liabilities	1,524,373	1,661,562	(137,189)	-8.26%
Total liabilities	<u>1,638,827</u>	<u>1,717,082</u>	<u>(78,255)</u>	<u>-4.56%</u>
Net Assets:				
Invested in capital assets, net of related debt	7,993,810	8,002,183	(8,373)	-0.10%
Restricted for debt service	8,379	(24,634)	33,013	-134.01%
Unrestricted net assets	3,322,325	3,024,594	297,731	9.84%
Total net assets	<u>\$ 11,324,514</u>	<u>\$ 11,002,143</u>	<u>\$ 322,371</u>	<u>2.93%</u>

The County's assets exceeded liabilities by \$11,324,514 at the close of the fiscal year. The majority of the County's net assets are invested in capital assets (land, buildings, and equipment) owned by the County. These assets are not available for future expenditures since they will not be sold. Unrestricted net assets — the part of net assets that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$3,322,325 at the end of the year.

General Governmental Functions

General Fund

An excess of revenues over expenditures of \$ 193,571 was reported for the calendar year ended December 31, 2013. For comparison purposes, revenues from the General Fund amounted to \$12,018,786 and \$11,200,755 for the calendar years ended December 31, 2013 and 2012, respectively. The sources of revenues for the 2013 calendar year are summarized below.

Description	2013	2012	Dollar Change	Total Percentage Change 2013-2012
Ad valorem taxes	\$ 6,070,771	\$ 5,376,715	\$ 694,056	12.91%
Other taxes	1,817,756	1,573,517	244,239	15.52%
Licenses and permits	50,752	56,601	(5,849)	-10.33%
Intergovernmental	220,574	189,717	30,857	16.26%
Fines and forfeitures	888,888	910,999	(22,111)	-2.43%
Depository interest	46,272	61,377	(15,105)	-24.61%
Miscellaneous	237,373	206,691	30,682	14.84%
Charges for services	2,686,400	2,825,138	(138,738)	-4.91%
Total revenues	<u>\$ 12,018,786</u>	<u>\$ 11,200,755</u>	<u>\$ 818,031</u>	<u>7.30%</u>

Expenditures from the General Fund amounted to \$11,825,215 and \$11,753,740 for the calendar years ended December 31, 2013 and 2012, respectively. An analysis of expenditures for the year is presented as follows:

Description	2013	2012	Dollar Change	Total Percentage Change 2013-2012
Administrative and general	\$ 2,011,839	\$ 1,995,941	\$ 15,898	0.80%
Financial administration	891,155	866,121	25,034	2.89%
Judicial	998,791	978,510	20,281	2.07%
Legal	375,987	374,563	1,424	0.38%
Public safety	5,492,320	5,356,706	135,614	2.53%
Public facilities	1,274,761	1,292,666	(17,905)	-1.39%
Capital outlay	231,707	305,906	(74,199)	-24.26%
Other expenditures	548,655	583,327	(34,672)	-5.94%
Total expenditures	<u>\$ 11,825,215</u>	<u>\$ 11,753,740</u>	<u>\$ 71,475</u>	<u>0.61%</u>

Special Revenue Funds

The Road and Bridge Funds, Indigent Health Care Fund, Community Corrections Funds, Juvenile Probation Funds, Law Library Fund, Constables Continuing Education Fund, Courthouse Security Fund, Court Reporter Service Fund, County Clerk Records Management and Preservation Fund, Records Management and Preservation Fund, County Clerk Records Archive Fund, Justice Court Technology Fund, Election Services Contract Fund and County and District Court Technology Fund make up the Special Revenue Funds. These funds had combined revenues of \$6,816,740 and expenditures of \$6,240,148 for the calendar year ended December 31, 2013.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2013, this fund had revenues of \$325,487 and expenditures of \$292,474. These expenditures consisted of principal payments of \$232,000 and interest payments of \$60,474.

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 \$2,396,116 and expenses of \$3,251,017 for the calendar year ended December 31, 2013.

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 \$739,830 and expenditures of \$797,268 for the calendar year ended December 31, 2013.

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 \$128,108.

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 2013.

<u>Fund</u>	<u>2013</u>	<u>2012</u>
General Fund	509	535
Special Revenue Fund	2,281,386	2,059,584
Debt Service Fund	8,379	(24,634)
Proprietary Fund	359,974	264,875
Fiduciary Funds	5,854,557	6,700,760
Total	<u>\$ 8,504,805</u>	<u>\$ 9,001,120</u>

Independent Audit

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

The financial statements are the responsibility of the County. The responsibility of the independent certified accountants is to express an opinion on the County's financial statements

based on their audit. An audit is conducted in accordance with generally accepted auditing standards. Those standards require that the audit be planned and performed in a manner to obtain a reasonable assurance as to whether the financial statements are free of material misstatement.

Acknowledgments

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

Respectfully submitted,

Kathy Kleiber
County Auditor
Fayette County, Texas

FAYETTE COUNTY, TEXAS
STATEMENT OF NET ASSETS
DECEMBER 31, 2013

**Governmental
 Activities**

ASSETS

Cash and cash equivalents	\$ 2,939,860
Taxes receivable, net	313,373
Sales tax receivable	148,789
Prepaid expenses	-
Due from other fund	43,136
Capital assets:	
Land	1,736,710
Buildings	11,024,884
Equipment	10,451,339
Vehicles	2,689,266
Total capital assets	<u>25,902,199</u>
Less accumulated depreciation	<u>(16,384,016)</u>
Total capital assets, net	<u>9,518,183</u>
Total assets	<u><u>12,963,341</u></u>

LIABILITIES

Accounts payable	111,961
Overdrafts	2,479
Due to other fund	14
Noncurrent Liabilities:	
Due within one year	414,331
Due in more than one year	1,110,042
Total liabilities	<u>1,638,827</u>

NET ASSETS

Invested in capital assets, net of related debt	7,993,810
Restricted for debt service	8,379
Unrestricted	<u>3,322,325</u>
Total net assets	<u><u>\$ 11,324,514</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	Governmental			Fiduciary
	Fund Types			Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$ 6,083,826	\$ 4,000,440	\$ 322,709	\$ -
Other taxes	1,817,756	-	-	-
Licenses and permits	50,752	-	-	-
Intergovernmental revenue	220,574	392,029	-	-
Fines and forfeitures	888,888	-	-	-
Depository interest	46,272	78,532	2,778	526
Tobacco settlement	-	34,779	-	-
Reimbursed services	-	-	-	-
Miscellaneous	237,373	663,498	-	739,304
Total general	9,345,441	5,169,278	325,487	739,830
Charges for services	2,686,400	1,647,462	-	-
Total revenues	12,031,841	6,816,740	325,487	739,830
EXPENDITURES				
Administrative and general	2,011,839	1,373,832	-	776,270
Financial administration	891,155	-	-	-
Judicial	998,791	-	-	-
Legal	375,987	-	-	-
Public safety	5,492,320	-	-	-
Public transportation	-	4,147,550	-	-
Public facilities	1,274,761	-	-	-
Public health	-	80,543	-	-
Conservation	245,982	-	-	-
Elections	114,539	-	-	-
Rural addressing	76,809	-	-	-
Right of way	2,000	-	-	-
Capital outlay	-	572,911	-	20,998
Depreciation	966,604	-	-	-
Debt service:				
Interest paid	3,929	4,691	60,474	-
Principal retired	-	-	-	-
Total expenditures	12,454,716	6,179,527	60,474	797,268
Excess (deficit) of revenues over expenditures	(422,875)	637,213	265,013	(57,438)
Other financing sources (uses)	132,991	(408,769)	(232,000)	-
Excess revenues and other sources over (under) expenditures and other uses	(289,884)	228,444	33,013	(57,438)
Fund balance, beginning of year	1,066,550	2,029,815	(24,634)	344,838
Fund balance, end of year	\$ 776,666	\$ 2,258,259	\$ 8,379	\$ 287,400

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

Totals (Memorandum Only)	
2013	2012
\$ 10,406,975	\$ 9,214,600
1,817,756	1,573,517
50,752	56,601
612,603	559,260
888,888	910,999
128,108	126,113
34,779	41,969
-	718
<u>1,640,175</u>	<u>2,146,575</u>
15,580,036	14,630,352
<u>4,333,862</u>	<u>4,398,519</u>
19,913,898	19,028,871
4,161,941	4,677,309
891,155	866,121
998,791	978,510
375,987	374,563
5,492,320	5,356,706
4,147,550	4,072,486
1,274,761	1,292,666
80,543	275,780
245,982	243,733
114,539	152,932
76,809	71,657
2,000	-
593,909	77,537
966,604	1,074,208
69,094	83,816
-	-
<u>19,491,985</u>	<u>19,598,024</u>
421,913	(569,153)
<u>(507,778)</u>	<u>(450,000)</u>
(85,865)	(1,019,153)
<u>3,416,569</u>	<u>4,435,722</u>
<u>\$ 3,330,704</u>	<u>\$ 3,416,569</u>

FAYETTE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 509	\$ 2,579,377	\$ 2,579,886
Taxes receivable, net	313,373	-	313,373
Sales tax receivable	148,789	-	148,789
Prepaid expenses	-	-	-
Due from other fund	33,699	9,437	43,136
Total assets	<u>496,370</u>	<u>2,588,814</u>	<u>3,085,184</u>
LIABILITIES			
Accounts payable	79,678	32,283	111,961
Overdrafts	-	2,479	2,479
Due to other fund	-	14	14
Deferred tax revenue	313,373	-	313,373
Total liabilities	<u>393,051</u>	<u>34,776</u>	<u>427,827</u>
FUND BALANCES			
Unassigned	103,319	-	103,319
Restricted for debt service	-	8,379	8,379
Restricted for special revenue and expendable trust funds	-	2,545,659	2,545,659
Total fund balances	<u>103,319</u>	<u>2,554,038</u>	<u>2,657,357</u>
Total liabilities and fund balances	<u>\$ 496,370</u>	<u>\$ 2,588,814</u>	<u>\$ 3,085,184</u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2013*

Total fund balances - governmental funds balance sheet	\$ 2,657,357
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not reported in the funds.	9,518,183
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	313,373
The assets and liabilities of internal service funds are included in governmental activities.	359,974
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	<u>(1,524,373)</u>
Net assets of governmental activities - statement of net assets	<u>\$11,324,514</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, 2013**

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 6,070,771	\$ 4,323,149	\$ 10,393,920
Other taxes	1,817,756	-	1,817,756
Licenses and permits	50,752	-	50,752
Intergovernmental revenue	220,574	392,029	612,603
Fines and forfeitures	888,888	-	888,888
Depository interest	46,272	81,836	128,108
Tobacco settlement	-	34,779	34,779
Miscellaneous	237,373	1,402,802	1,640,175
Total general	<u>9,332,386</u>	<u>6,234,595</u>	<u>15,566,981</u>
Charges for services	2,686,400	1,647,462	4,333,862
Total revenues	<u>12,018,786</u>	<u>7,882,057</u>	<u>19,900,843</u>
EXPENDITURES			
Administrative and general	2,011,839	2,150,102	4,161,941
Financial administration	891,155	-	891,155
Judicial	998,791	-	998,791
Legal	375,987	-	375,987
Public safety	5,492,320	-	5,492,320
Public transportation	-	4,147,550	4,147,550
Public facilities	1,274,761	-	1,274,761
Public health	-	80,543	80,543
Conservation	245,982	-	245,982
Elections	114,539	-	114,539
Rural addressing	76,809	-	76,809
Right of way	2,000	-	2,000
Capital outlay	231,707	593,909	825,616
Debt service:			
Interest paid	3,929	65,165	69,094
Principal retired	105,396	292,806	398,202
Total expenditures	<u>11,825,215</u>	<u>7,330,075</u>	<u>19,155,290</u>
Excess (deficit) of revenues over expenditures	193,571	551,982	745,553
Other financing sources (uses)	<u>(160,000)</u>	<u>(347,778)</u>	<u>(507,778)</u>
Excess revenues and other sources over (under) expenditures and other uses	33,571	204,204	237,775
Fund balance, beginning of year	69,748	2,350,019	2,419,767
Fund balance, end of year	<u>\$ 103,319</u>	<u>\$ 2,554,223</u>	<u>\$ 2,657,542</u>

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

FAYETTE COUNTY, TEXAS

*RECONCILLATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET ASSETS
DECEMBER 31, 2013*

Net change in fund balances - total governmental funds	\$ 745,553
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.	231,707
The depreciation of capital assets used in governmental activities is not reported in the funds.	(966,604)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	<u>398,202</u>
Change in net assets of governmental activities - statement of activities	<u>\$ 408,858</u>

The accompanying notes are an integral part of this statement.

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET ASSETS
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Nonmajor Internal Service Fund
	Internal Service Funds
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 359,974
Total Current Assets	<u>359,974</u>
Total Assets	<u>\$ 359,974</u>
 LIABILITIES:	
Total Liabilities	<u>\$ -</u>
 NET ASSETS:	
Unrestricted Net Assets	<u>359,974</u>
Total Net Assets	<u>\$ 359,974</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Nonmajor Internal Service Fund
	Internal Service Funds
OPERATING REVENUES:	
Premiums	\$ 1,527,114
Employee HRA account contributions	206,944
Reimbursed claims	659,483
Miscellaneous	2,575
Total revenues	2,396,116
OPERATING EXPENSES:	
Claims	2,513,884
Employee HRA account claims	95,548
Administration fee	628,345
Miscellaneous	13,240
Total expenses	3,251,017
Excess (deficit) of revenues over expenses	(854,901)
Other financing sources (uses)	
Operating transfers in	950,000
Total other financing sources (uses)	950,000
Change in Net Assets	95,099
Total Net Assets, beginning of year	264,875
Total Net Assets, end of year	\$ 359,974

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ 95,099
Net cash provided by operating activities	<u>95,099</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>	
Redemption of U.S. government securities	-
Purchase of U.S. government securities	-
Net cash used in investing activities	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>	
Contributed capital	-
Net cash provided by capital and related financing activities	<u>-</u>
<i>NET INCREASE IN CASH</i>	95,099
Cash and cash equivalents, beginning of year	<u>264,875</u>
Cash and cash equivalents, end of year	<u><u>\$ 359,974</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET ASSETS
AGENCY FUNDS
DECEMBER 31, 2013

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 5,564,946
Due from other funds	<u>-</u>
 Total assets	 <u>\$ 5,564,946</u>
 LIABILITIES	
Overdrafts	\$ -
Taxes collected in advance	3,664,621
Due to other funds	99
Due to other entities	<u>1,900,226</u>
 Total liabilities and net assets	 <u>\$ 5,564,946</u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

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, 2013, 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, 2013**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements

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

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

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

C. Fund Accounting

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

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

Governmental Fund Types

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

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

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

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, 2013**

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, 2013

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, 2013**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

L Other Accounting Policies

Fund balances of the governmental funds are classified as follows:

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

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

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

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

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

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

NOTE 2 - LEGAL COMPLIANCE - BUDGETS

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

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

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, 2013, 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	\$ 12,643,152	\$ 12,643,152	\$ -
Special Revenue Funds	5,090,455	5,090,455	-
Proprietary Fund	2,487,850	2,487,850	-
Debt Service Fund	299,375	299,375	-
Totals	<u>\$ 20,520,832</u>	<u>\$ 20,520,832</u>	<u>\$ -</u>

For fiscal year ended December 31, 2013, 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	\$ 12,299,892	\$ 12,258,925	\$ (40,967)
Special Revenue Funds	5,928,623	5,963,152	34,529
Proprietary Fund	2,575,000	2,575,000	-
Debt Service Fund	292,506	292,506	-
Totals	<u>\$ 21,096,021</u>	<u>\$ 21,089,583</u>	<u>\$ (6,438)</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, 2013, 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, 2013**

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, 2013 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General Fund	Special Revenue	\$ 1,015,000
Special Revenue Fund	General Fund	225,000
Proprietary Fund	General Fund	950,000

NOTE 5 - PROPERTY TAXES

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

**FAYETTE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2013**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2013 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,406,087,922 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$.2443
Special Revenue:	
Road & Bridge	.0300
Road & Bridge Special	<u>.1320</u>
Total Special Revenue	.1620
Debt Service	<u>.0130</u>
Total	\$ <u>.4193</u>

The County had delinquent taxes receivable at December 31, 2013 of \$391,716. An allowance for uncollectible taxes is \$78,343 at December 31, 2013. The net taxes receivable was \$313,373 which is reflected on the General Fund – Balance Sheet at December 31, 2013.

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 2014 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, 2013 were \$3,664,621.

NOTE 7 - PENSION COSTS

A. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of the TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 602 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 78768-2034.

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

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

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

B. Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both the employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. It was 10.07% for calendar year 2013. The contribution rate payable by the employee members is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the County contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

C. Annual Pension Cost

The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 included (a) 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4%. Both (a) and (b) included an inflation component of 3.5%. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2012 was 20 years.

D. Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the plan was 84.74% funded. The actuarial accrued liability for benefits was \$30,487,714, and the actuarial value of assets was \$25,834,789 resulting in an unfunded actuarial accrued liability (UAAL) of \$4,652,925. The covered payroll (annual payroll of active employees covered by the plan) was \$7,965,794, and the ratio of the UAAL to the covered payroll was 58.41%

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

NOTE 7 - PENSION COSTS (Continued)

D. Funded Status and Funding Progress (Continued)

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Information			
Actuarial valuation date	12/31/2010	12/31/2011	12/31/2012
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	18.7	20	20
Asset valuation method			
Subdivision Accumulation Fund	10-yr smoothed value	10-yr smoothed value	10-yr smoothed value
Employee Saving Fund	Fund value	Fund value	Fund value
Actuarial assumptions			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

Schedule of Funding Information						
Actuarial Valuation Date	Actuarial Value of Assets	Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	Percentage of Covered Payroll
12/31/2010	23,796,355	27,499,353	3,702,998	86.53%	7,235,316	51.18%
12/31/2011	24,098,238	28,248,691	4,150,453	85.31%	7,616,909	54.49%
12/31/2012	25,834,789	30,487,714	4,652,925	84.74%	7,965,794	58.41%

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, 2013, \$1,527,114 was received as premiums and \$628,345 in administrative fees was paid. Fund equity as of December 31, 2013 was \$359,974.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

NOTE 8 – SELF INSURANCE FUNDS (Continued)

A. Health and Life Self Insurance Fund (Continued)

Resources to pay claims for the above self insurance funds are derived from the General Fund, Road & Bridge Funds, and Probation Funds and are recorded as revenues of the internal service funds and expenditures of the General Fund, Road & Bridge Funds, and Probation Funds in accordance with NCGA Interpretation 11, Claims and Judgment Transactions for Governmental Funds. It is management’s opinion that fund equities of the self-insurance fund plus revenues for fiscal year 2013 will be adequate to fund estimated liabilities.

NOTE 9 - FIXED ASSETS

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

	Balance 1/1/2013	Additions	Dispositions	Balance 12/31/2013
Land	\$ 1,736,710	\$ -	\$ -	\$ 1,736,710
Buildings	11,024,884	-	-	11,024,884
Equipment	10,038,397	644,491	(231,549)	10,451,339
Vehicles	2,640,494	181,124	(132,352)	2,689,266
Total capital assets	\$ 25,440,485	\$ 825,615	\$ (363,901)	\$ 25,902,199
Less accumulated depreciation	(15,776,740)	(966,604)	359,328	(16,384,016)
Total capital assets, net	<u>\$ 9,663,745</u>	<u>\$ (140,989)</u>	<u>\$ (4,573)</u>	<u>\$ 9,518,183</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 \$49,044 for the year ended December 31, 2013.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2013:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2013
Compactor & Roller	May 10, 2010	3.50%	55,612
John Deer Tractor w/ Boom Ax	October 10, 2011	2.35%	35,211
Frazer Ambulance Module	December 1, 2011	2.35%	54,695
Bomag Recycler	August 22, 2013	2.10%	268,855
			<u>\$ 414,373</u>

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

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
2014	\$ 187,035
2015	150,998
2016	93,409
Minimum lease payments for all capital leases	431,442
Less amount representing interest	(17,069)
Present value of minimum lease payments	<u>\$ 414,373</u>

NOTE 11 – CERTIFICATES OF OBLIGATION

The County authorized on August 13, 2003 to issue “Fayette County, Texas Certificates of Obligation Series 2003.” The bonds, which bear interest at 4.35% and are dated August 13, 2003, were issued in the original amount of \$1,980,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of restoration, renovation, improvement and construction of the Fayette County Courthouse. The bonds, in denominations of \$5,000 are numbered serially from 1 to 55, and mature each March 1, beginning March 1, 1991. The bonds can be redeemed at any annual March 1 maturity date by giving 30 days notice. The bonds are secured by a lien on property taxes of the District and a lien on the “net system revenues” of the Water and Sewer System. Bonds outstanding at December 31, 2013 were \$660,000.

The County authorized on October 10, 2007 to issue “Fayette County, Texas Certificates of Obligation Series 2007.” The bonds, which bear interest at 4.65% and are dated October 10, 2007, were issued in the original amount of \$1,000,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of construction of the Fayette County Agriculture Building. The bonds, in denominations of \$5,000 are numbered serially from 1 to 200, and mature each September 15, beginning September 15, 2008. The bonds can be redeemed at any annual September 15 maturity date by giving 30 days notice. The bonds are secured by a lien on property taxes of the District. Bonds outstanding at December 31, 2013 were \$450,000.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)

The summary of bonded indebtedness is as follows:

	<u>Series 2003</u>	<u>Series 2007</u>	<u>Total</u>
Interest rates	4.35%	4.65%	
Interest dates	2/15;8/15	3/15;9/15	
Final maturity	8/15/2018	9/15/2017	
Authorized	\$ 1,980,000	\$ 1,000,000	
Balance, December 31, 2012	\$ 792,000	\$ 550,000	\$ 1,342,000
Bond issued	-	-	-
Bonds retired	(132,000)	(100,000)	(232,000)
Balance, December 31, 2013	<u>\$ 660,000</u>	<u>\$ 450,000</u>	<u>\$ 1,110,000</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2013 are as follows:

<u>Year Ending December 31,</u>	<u>Series 2003</u>		<u>Series 2007</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	132,000	29,109	105,000	20,925	237,000	50,034
2015	132,000	23,287	110,000	16,042	242,000	39,329
2016	132,000	17,513	115,000	10,928	247,000	28,441
2017	132,000	11,643	120,000	5,580	252,000	17,223
2018	132,000	5,822	-	-	132,000	5,822
	<u>\$ 660,000</u>	<u>\$ 87,374</u>	<u>\$ 450,000</u>	<u>\$ 53,475</u>	<u>\$ 1,110,000</u>	<u>\$ 140,849</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2013, 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 \$34,779 of which the Commissioner’s Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

This page left blank intentionally.

REQUIRED SUPPLEMENTARY INFORMATION

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$ 5,913,590	\$ 5,913,590	\$ 6,070,771	\$ 157,181
Other taxes	1,816,000	1,816,000	1,817,756	1,756
Licenses and permits	65,709	65,709	50,752	(14,957)
Intergovernmental revenue	228,586	228,586	220,574	(8,012)
Fines and forfeitures	1,210,000	1,210,000	888,888	(321,112)
Depository interest	100,000	100,000	46,272	(53,728)
Miscellaneous	276,000	276,000	237,373	(38,627)
Charges for services	3,033,267	3,033,267	2,686,400	(346,867)
Total revenues	<u>12,643,152</u>	<u>12,643,152</u>	<u>12,018,786</u>	<u>(624,366)</u>
EXPENDITURES				
Administrative and general	2,013,785	2,048,832	2,011,839	36,993
Financial administration	894,894	900,275	891,155	9,120
Judicial	1,019,953	1,024,196	998,791	25,405
Legal	416,087	381,492	375,987	5,505
Public safety	5,810,189	6,019,557	5,492,320	527,237
Public facilities	1,344,954	1,325,590	1,274,761	50,829
Conservation	252,185	252,185	245,982	6,203
Elections	133,528	133,528	114,539	18,989
Rural addressing	74,317	74,317	76,809	(2,492)
Right of way	-	2,000	2,000	-
Capital outlay	340,000	96,953	231,707	(134,754)
Debt service:				
Interest paid	-	-	3,929	(3,929)
Principal retired	-	-	105,396	(105,396)
Total expenditures	<u>12,299,892</u>	<u>12,258,925</u>	<u>11,825,215</u>	<u>433,710</u>
Excess (deficit) of revenues over (under) expenditures	343,260	384,227	193,571	(190,656)
Other financing sources (uses)	<u>(375,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>	<u>-</u>
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	(31,740)	224,227	33,571	(190,656)
Fund balance, beginning of year	<u>69,748</u>	<u>69,748</u>	<u>69,748</u>	<u>-</u>
Fund balance, end of year	<u>\$ 38,008</u>	<u>\$ 293,975</u>	<u>\$ 103,319</u>	<u>\$ (190,656)</u>

This page left blank intentionally.

COMBINING AND INDIVIDUAL FUND STATEMENTS

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2013

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash and cash equivalents	\$ 509	\$ 535
Taxes receivable, net	313,373	315,318
Sales tax receivable	148,789	122,067
Due from other funds	33,699	33,699
Total assets	<u>\$ 496,370</u>	<u>\$ 471,619</u>
LIABILITIES		
Accounts payable	\$ 79,678	\$ 86,553
Deferred tax revenue	<u>313,373</u>	<u>315,318</u>
Total liabilities	<u>393,051</u>	<u>401,871</u>
FUND EQUITY		
Fund balance - unassigned	<u>103,319</u>	<u>69,748</u>
Total fund equity	<u>103,319</u>	<u>69,748</u>
Total liabilities and fund equity	<u>\$ 496,370</u>	<u>\$ 471,619</u>

This page left blank intentionally.

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 5,913,590	\$ 6,070,771	\$ 157,181	\$ 5,376,715
Other taxes				
County sales taxes	1,800,000	1,800,364	364	1,558,686
Tax on sale of mixed beverages	16,000	17,392	1,392	14,831
Total other taxes	1,816,000	1,817,756	1,756	1,573,517
Licenses and permits				
Beer and wine permits	10,000	4,954	(5,046)	9,287
Occupation permits	7,709	1,568	(6,141)	9,134
Sewage permits	48,000	44,230	(3,770)	38,180
Total licenses and permits	65,709	50,752	(14,957)	56,601
Intergovernmental revenue				
Reimbursed emergency management	5,000	-	(5,000)	-
Reimbursed CAPCOG	80,000	75,294	(4,706)	62,528
Salary reimbursement - sheriff dept.	-	8,332	8,332	-
County attorney state aid	27,500	27,500	-	27,500
State salary supplement	22,877	23,520	643	22,937
Reimbursed indigent defense	31,000	24,584	(6,416)	11,607
Judicial district contributions	30,000	30,526	526	29,097
Airport contributions	32,209	30,818	(1,391)	36,048
Total intergovernmental revenue	228,586	220,574	(8,012)	189,717
Fines and forfeitures				
County court	80,000	86,637	6,637	68,799
District court	80,000	43,932	(36,068)	61,219
Justice court	1,050,000	758,319	(291,681)	780,981
Total fines and forfeitures	1,210,000	888,888	(321,112)	910,999
Depository interest	100,000	46,272	(53,728)	61,377
Miscellaneous				
Rent on county property	14,000	13,321	(679)	13,821
Oil, gas and mineral lease	5,000	4,108	(892)	6,656
EMS donations	25,000	26,926	1,926	21,752
EMS fall prevention program	2,000	5,436	3,436	-
Sale of recyclables	90,000	45,171	(44,829)	73,916
Miscellaneous	140,000	142,411	2,411	90,546
Total miscellaneous	276,000	237,373	(38,627)	206,691

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 58,397	\$ 43,848	\$ (14,549)	\$ 56,859
County clerk	400,000	362,765	(37,235)	387,553
Tax assessor - collector	200,000	251,437	51,437	299,501
District clerk	64,200	56,201	(7,999)	57,251
Justices of the peace	80,000	55,489	(24,511)	65,560
Constables	12,000	10,787	(1,213)	10,710
Ambulance fees	1,645,000	1,430,857	(214,143)	1,483,914
Airport Fees	20,000	19,477	(523)	19,896
Arrest fees	225,000	160,127	(64,873)	153,422
Judiciary support fees	70,000	59,224	(10,776)	62,533
Time payment fees	6,000	5,226	(774)	4,892
Pretrial intervention program fees	21,000	12,833	(8,167)	18,763
Other fees	150,000	141,627	(8,373)	127,342
Jury reimbursement fees	34,670	29,255	(5,415)	30,707
State costs service fees	47,000	47,247	247	46,235
Total official fee collections	<u>3,033,267</u>	<u>2,686,400</u>	<u>(346,867)</u>	<u>2,825,138</u>
Total revenues	<u>12,643,152</u>	<u>12,018,786</u>	<u>(624,366)</u>	<u>11,200,755</u>
EXPENDITURES				
Administrative and general				
County judge				
Salary:				
Official	50,200	50,200	-	50,200
Secretaries	20,846	20,846	-	20,846
County judge supplement	15,000	15,000	-	15,000
Court administrator	41,000	41,000	-	41,000
Assistants	5,000	5,948	(948)	3,347
Social security	10,100	9,404	696	9,169
Health and life insurance	19,620	19,370	250	18,757
Retirement	12,794	12,795	(1)	12,374
Worker's Compensation	482	408	74	482
Unemployment tax	74	61	13	33
Travel	3,500	1,175	2,325	2,240
Telephone	5,035	3,426	1,609	4,141
Postage	2,000	500	1,500	1,034
Furniture and equipment	3,000	-	3,000	2,061
Miscellaneous	400	514	(114)	576
Total county judge	<u>189,051</u>	<u>180,647</u>	<u>8,404</u>	<u>181,260</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013
 WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 199,800	\$ 201,200	\$ (1,400)	\$ 199,800
Salary - Coordinators	134,100	132,979	1,121	131,150
Social security	25,543	24,769	774	24,200
Health and life insurance	51,012	49,402	1,610	47,819
Retirement	33,617	33,655	(38)	32,236
Worker's Compensation	1,402	1,032	370	1,402
Unemployment tax	121	120	1	65
Gasoline, oil, etc.	7,500	8,669	(1,169)	8,482
Travel	6,000	4,074	1,926	1,731
Telephone	1,350	1,399	(49)	1,354
Furniture and equipment	2,000	-	2,000	-
Bond premium	-	-	-	355
Equipment repairs and replacements	4,000	3,189	811	1,932
Miscellaneous	1,000	92	908	265
Total commissioners' court	467,445	460,580	6,865	450,791
County clerk				
Salary - Official	49,700	49,700	-	49,700
Salary - Deputies	213,839	213,839	-	238,341
Social security	21,780	18,748	3,032	20,657
Health and life insurance	62,784	58,136	4,648	57,549
Retirement	28,669	26,539	2,130	28,055
Worker's Compensation	1,183	1,536	(353)	1,183
Unemployment tax	212	192	20	119
Travel	3,000	2,963	37	3,282
Telephone	3,800	3,929	(129)	3,923
Postage	2,000	3,073	(1,073)	3,056
Bond premium	400	335	65	335
Furniture and equipment	1,400	-	1,400	-
Miscellaneous	250	85	165	85
Total county clerk	389,017	379,075	9,942	406,285

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 35,700	\$ 35,700	\$ -	\$ 35,020
Social security	2,731	2,731	-	2,679
Health and life insurance	7,848	7,840	8	7,592
Retirement	3,595	3,595	-	3,411
Worker's Compensation	151	104	47	151
Unemployment tax	32	32	-	17
Travel	6,000	553	5,447	1,302
Telephone	1,049	1,178	(129)	1,123
Postage	400	184	216	90
Furniture and equipment	-	-	-	231
Miscellaneous	25	104	(79)	-
Total veterans service officer	57,531	52,021	5,510	51,616
County surveyor				
Telephone	300	300	-	300
Total county surveyor	300	300	-	300
Public assistance				
Child Welfare Board	5,000	5,000	-	5,000
Grant - MH-MR Center	14,000	14,000	-	14,000
Grant - Combined Community Action	10,000	10,000	-	10,000
Grant - CARTS	10,000	10,000	-	-
Grant - Animal Shelter	44,900	44,900	-	44,900
Grant - Family Crisis	7,000	7,000	-	7,000
Grant - CASA	12,000	11,000	1,000	11,000
Grant - Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocate	10,000	10,000	-	10,000
Miscellaneous	7,328	7,328	-	9,272
Total public assistance	130,228	129,228	1,000	121,172

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 65,000	\$ 60,727	\$ 4,273	\$ 57,540
Professional services	13,000	13,725	(725)	16,400
Autopsies	74,864	74,864	-	34,174
Maintenance contracts	216,839	216,838	1	225,447
Telephone	21,583	22,766	(1,183)	18,243
Public notices	2,500	2,745	(245)	3,329
Equipment repairs and replacements	7,000	3,799	3,201	3,000
Dues	6,500	5,061	1,439	4,642
Fines and fees due state	180,000	182,499	(2,499)	188,735
Risk Insurance	80,000	80,535	(535)	65,526
Bounty	21,305	21,304	1	17,754
Donations - first responders	-	338	(338)	-
Donations - soil conservation	-	5,000	(5,000)	5,000
Donations - fire departments	100,000	97,320	2,680	122,798
Historical commission	9,857	9,856	1	976
Interest expense	4,200	-	4,200	-
Miscellaneous	12,612	12,611	1	20,953
Total other	815,260	809,988	5,272	784,517
Total administrative and general	2,048,832	2,011,839	36,993	1,995,941
Financial administration				
County auditor				
Salary:				
Official	56,900	56,900	-	56,900
Assistants	182,100	181,720	380	177,964
Social security	18,284	17,506	778	17,153
Health and life insurance	47,088	47,041	47	43,594
Retirement	24,067	24,029	38	22,877
Worker's Compensation	1,010	764	246	1,010
Unemployment tax	122	215	(93)	117
Travel and training	3,000	4,347	(1,347)	1,872
Telephone	3,500	2,091	1,409	2,522
Postage	3,200	1,913	1,287	2,759
Bond premium	-	-	-	92
Furniture and equipment	2,725	-	2,725	1,659
Miscellaneous	500	460	40	460
Total county auditor	342,496	336,986	5,510	328,979

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 49,700	\$ 49,700	\$ -	\$ 49,700
Deputies	130,000	129,900	100	129,900
Social security	13,747	13,187	560	13,129
Health and life insurance	39,240	39,192	48	37,954
Retirement	18,096	18,086	10	17,493
Worker's Compensation	774	512	262	774
Unemployment tax	65	117	(52)	65
Travel and training	250	-	250	-
Telephone	3,216	1,197	2,019	1,718
Postage	6,300	6,145	155	6,139
Bond premium	250	-	250	3,754
Issuing license plates	8,420	9,042	(622)	8,624
Furniture and equipment	1,200	850	350	2,248
Miscellaneous	500	220	280	637
Total tax assessor - collector	271,758	268,148	3,610	272,135
Tax appraisal district				
Contribution	286,021	286,021	-	265,007
Total tax appraisal district	286,021	286,021	-	265,007
Total financial administration	900,275	891,155	9,120	866,121
Judicial				
District judge				
Printing and office supplies	500	518	(18)	418
Telephone	2,500	749	1,751	1,238
Postage	350	7	343	-
Furniture and equipment	275	-	275	-
Miscellaneous	130	71	59	105
Total district judge	3,755	1,345	2,410	1,761

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013
 WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 49,700	\$ 49,700	\$ -	\$ 49,700
Deputies	104,300	103,840	460	108,280
Social security	11,781	11,466	315	11,798
Health and life insurance	31,392	31,354	38	31,606
Retirement	15,508	15,462	46	15,387
Worker's Compensation	668	512	156	668
Unemployment tax	94	93	1	54
Travel and training	2,000	1,750	250	1,118
Telephone	2,500	1,046	1,454	1,409
Postage	3,500	3,450	50	3,103
Bond premium	-	136	(136)	136
Furniture and equipment	1,000	-	1,000	-
Miscellaneous	100	165	(65)	135
Total district clerk	222,543	218,974	3,569	223,394
District court				
Salary:				
Assistants	17,700	18,462	(762)	13,318
Court reporter	29,700	29,700	-	29,891
Court administrator	27,774	28,487	(713)	27,866
Juvenile board member	6,600	6,600	-	6,600
Social security tax	6,256	6,234	22	5,683
Health and life insurance	23,544	19,537	4,007	15,755
Retirement	8,235	8,383	(148)	7,547
Worker's Compensation	400	408	(8)	355
Unemployment tax	74	69	5	36
Printing and office supplies	500	237	263	85
Administrative expenses	2,500	2,072	428	3,814
Court appointed attorneys	134,000	126,086	7,914	125,402
Travel and training	4,000	1,243	2,757	1,137
Jury commissioners	400	600	(200)	200
Grand jurors	3,000	1,860	1,140	3,124
Petit jurors	3,000	1,972	1,028	2,512
Substitute court reporter	550	-	550	-
Miscellaneous	2,000	12,524	(10,524)	4,466
Total district court	270,233	264,474	5,759	247,791

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 8,900	\$ 8,900	\$ -	\$ 8,900
Social security tax	681	681	-	681
Retirement	896	896	-	867
Court appointed attorney	1,000	950	50	-
Petit jurors	2,000	-	2,000	(924)
Miscellaneous	2,400	1,440	960	478
Total county court	15,877	12,867	3,010	10,002
Justice of the peace, precinct #1				
Salary - Official	39,400	39,400	-	39,400
Salary - Assistants	61,700	61,700	-	60,592
Social security	7,734	7,040	694	7,086
Health and life insurance	23,544	23,521	23	23,399
Retirement	10,181	10,483	(302)	10,032
Worker's Compensation	414	308	106	414
Unemployment tax	56	56	-	30
Travel and training	4,000	4,295	(295)	3,446
Telephone	2,500	2,344	156	2,218
Postage	4,500	-	4,500	-
Furniture and equipment	350	600	(250)	1,328
Miscellaneous	300	75	225	-
Total J.P., precinct #1	154,679	149,822	4,857	147,945
Justice of the peace, precinct #2				
Salary - Official	38,200	38,200	-	38,200
Salary - Assistant	31,200	31,200	-	31,142
Social security	5,309	5,180	129	5,176
Health and life insurance	15,696	15,681	15	15,185
Retirement	6,989	7,291	(302)	7,046
Worker's Compensation	299	204	95	299
Unemployment tax	28	28	-	15
Travel	4,000	3,529	471	3,360
Telephone	2,000	2,276	(276)	1,936
Utilities	200	-	200	-
Postage	3,000	1,686	1,314	2,199
Office rent	8,400	8,400	-	8,400
Miscellaneous	250	182	68	231
Total J.P., precinct #2	115,571	113,857	1,714	113,189

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 38,200	\$ 38,200	\$ -	\$ 38,200
Salary - Assistant	38,400	36,435	1,965	37,665
Social security	5,860	5,524	336	5,446
Health and life insurance	15,696	15,681	15	15,185
Retirement	7,714	7,818	(104)	7,681
Worker's Compensation	376	308	68	376
Unemployment tax	35	33	2	19
Travel and training	4,000	3,851	149	3,160
Telephone	4,000	3,131	869	3,399
Postage	1,000	540	460	488
Office rent	300	300	-	(300)
Furniture and equipment	107	-	107	1,119
Miscellaneous	250	36	214	36
Total J.P., precinct #3	<u>115,938</u>	<u>111,857</u>	<u>4,081</u>	<u>112,474</u>
Justice of the peace, precinct #4				
Salary - Official	38,200	38,200	-	38,200
Salary - Assistant	45,183	45,182	1	41,901
Social security	6,394	6,394	-	6,128
Health and life insurance	18,830	18,813	17	18,216
Retirement	8,408	8,408	-	8,094
Worker's Compensation	345	408	(63)	345
Unemployment tax	38	41	(3)	21
Travel and training	4,000	4,250	(250)	4,276
Telephone	2,452	2,451	1	2,124
Postage	1,500	1,377	123	1,080
Furniture and equipment	250	-	250	1,569
Miscellaneous	-	71	(71)	-
Total J.P., precinct #4	<u>125,600</u>	<u>125,595</u>	<u>5</u>	<u>121,954</u>
Justice of the peace - all pcts.	<u>511,788</u>	<u>501,131</u>	<u>10,657</u>	<u>495,562</u>
Total judicial	<u>1,024,196</u>	<u>998,791</u>	<u>25,405</u>	<u>978,510</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistant county attorney	\$ 128,000	\$ 126,240	\$ 1,760	\$ 126,000
Secretaries	141,988	141,988	-	141,283
Investigator	-	-	-	-
Social security	21,481	19,422	2,059	19,462
Health and life insurance	47,088	54,867	(7,779)	51,891
Retirement	28,277	26,973	1,304	25,705
Worker's Compensation	162	300	(138)	162
Unemployment tax	129	241	(112)	134
Travel	2,500	2,720	(220)	2,406
Telephone	4,500	1,344	3,156	2,243
Postage	1,500	674	826	335
Bond premium	250	-	250	177
Furniture and equipment	4,400	-	4,400	3,565
Miscellaneous	1,217	1,217	-	1,200
Total county attorney	<u>381,492</u>	<u>375,987</u>	<u>5,506</u>	<u>374,563</u>
Total legal	381,492	375,987	5,505	374,563
Public safety				
Justice court				
Petit Jurors	2,000	1,352	648	2,196
Collection Fees	101,098	101,097	1	94,252
Miscellaneous	3,000	1,200	1,800	1,160
Total justice court	<u>106,098</u>	<u>103,649</u>	<u>2,449</u>	<u>97,608</u>
Juvenile probation				
Juvenile probation	75,000	75,000	-	75,000
Miscellaneous	100	-	100	-
Total juvenile probation	<u>75,100</u>	<u>75,000</u>	<u>100</u>	<u>75,000</u>
Juvenile court				
Juvenile judge	5,400	1,200	4,200	1,200
Social security tax	90	86	4	85
Health and life insurance	125	131	(6)	127
Retirement	117	121	(4)	117
Total juvenile court	<u>5,732</u>	<u>1,538</u>	<u>4,194</u>	<u>1,529</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013
 WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Ambulance Director	\$ 63,000	\$ 63,000	\$ -	\$ 63,000
Assistant Director	58,700	60,506	(1,806)	58,700
Assistants	37,100	37,394	(294)	37,287
Ambulance Attendants	1,424,648	1,424,648	-	1,387,992
Instructor	2,400	2,400	-	2,400
Social security	114,658	118,221	(3,563)	115,897
Health and life insurance	235,440	228,022	7,418	217,202
Retirement	150,929	159,906	(8,977)	150,913
Worker's Compensation	30,832	23,832	7,000	30,109
Unemployment tax	1,349	1,429	(80)	775
Uniforms	9,000	9,665	(665)	9,052
Printing and office supplies	10,000	5,838	4,162	5,556
Gasoline, oil, etc.	100,000	99,115	885	103,159
Hardware and supplies	15,000	11,009	3,991	12,147
Tires, tubes and batteries	7,500	7,241	259	3,884
Medical supplies	115,000	118,349	(3,349)	86,453
Fall prevention program supplies	2,000	944	1,056	2,722
Director of medical services	7,000	7,000	-	7,000
Physical exam	2,500	3,068	(568)	1,210
Travel and training	23,992	25,918	(1,926)	14,729
Training and education	24,834	9,939	14,895	8,531
Telephone	28,000	23,593	4,407	24,664
Utilities	20,000	21,776	(1,776)	21,680
Postage	1,500	766	734	728
Equipment repairs and replacements	60,000	34,544	25,456	55,397
Building repairs and replacements	15,000	7,586	7,414	11,341
Collection fees	237,498	102,502	134,996	122,995
Refunds	20,000	10,153	9,847	7,916
Communications equipment	1,500	-	1,500	-
Ambulance	124,830	450	124,380	-
Interest expense	2,061	-	2,061	-
Small tools and equipment	47,210	4,677	42,533	24,660
Miscellaneous	6,130	6,824	(694)	4,132
Total EMS	2,999,611	2,630,315	369,296	2,592,231

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

EXPENDITURES - cont'd.	2013		Variance	2012
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 13,500	\$ 13,500	\$ -	\$ 13,500
Social security	1,033	917	116	1,012
Health and life insurance	7,848	7,840	8	7,592
Retirement	1,359	1,360	(1)	1,315
Worker's Compensation	286	624	(338)	286
Uniforms	300	196	104	156
Gasonline, oil, etc.	1,700	1,155	545	1,513
Travel and training	300	321	(21)	101
Telephone	550	593	(43)	581
Bond premium	50	50	-	228
Equipment repairs and replacements	1,400	786	614	811
Furniture and equipment	2,500	830	1,670	860
Miscellaneous	300	283	17	102
Total constable, precinct #1	31,126	28,455	2,671	28,057
Constable, precinct #2				
Salary - Official	13,500	13,500	-	13,500
Social security	1,033	967	66	967
Health and life insurance	7,848	7,841	7	7,592
Retirement	1,359	1,359	-	1,315
Worker's Compensation	286	624	(338)	286
Uniforms	300	11	289	134
Gasoline, oil and etc.	1,700	670	1,030	643
Bond premium	100	-	100	170
Telephone	500	484	16	578
Equipment repairs and replacement	1,400	866	534	1,109
Furniture and equipment	850	415	435	400
Miscellaneous	100	-	100	34
Total constable, precinct #2	28,976	26,737	2,239	26,728
Constable, precinct #3				
Salary - Official	13,500	13,500	-	13,500
Social security	1,033	1,033	-	1,033
Health and life insurance	7,848	7,833	15	7,585
Retirement	1,359	1,359	-	1,315
Worker's Compensation	286	624	(338)	286
Uniforms	300	-	300	-
Gasoline, oil and etc.	1,000	-	1,000	-
Telephone	250	351	(101)	405
Bond premium	100	-	100	177
Office rent	300	300	-	(300)
Equipment repairs and replacements	2,000	183	1,817	1,381
Furniture and equipment	250	415	(165)	-
Miscellaneous	100	-	100	-
Total constable, precinct #3	28,326	25,598	2,728	25,382

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

EXPENDITURES - cont'd.	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 13,500	\$ 13,500	\$ -	\$ 13,500
Social security	1,033	1,033	-	1,033
Health and life insurance	7,848	7,841	7	7,592
Retirement	1,359	1,359	-	1,315
Worker's Compensation	286	624	(338)	286
Uniforms	300	563	(263)	313
Gasoline, oil, etc.	800	434	366	404
Travel and training	100	-	100	100
Telephone	425	351	74	405
Bond premiums	100	-	100	228
Equipment repairs and replacements	1,000	334	666	-
Furniture and equipment	1,500	415	1,085	-
Miscellaneous	150	-	150	35
Total constable, precinct #4	<u>28,401</u>	<u>26,454</u>	<u>1,947</u>	<u>25,211</u>
Constables - all precincts	116,829	107,244	9,585	105,378
Sheriff				
Salary - Official	61,200	61,180	20	61,180
Salary - Deputies	850,713	850,713	-	827,505
Salary - Receptionist	32,300	32,300	-	32,300
Salary - Dispatchers	302,800	300,338	2,462	299,570
Salary - Assistants	2,000	-	2,000	-
Social security	97,309	91,356	5,953	89,496
Health and life insurance	243,288	241,090	2,198	233,459
Retirement	123,861	125,324	(1,463)	118,883
Worker's Compensation	20,602	13,596	7,006	20,601
Unemployment tax	579	1,065	(486)	580
Uniforms	7,500	4,176	3,324	5,520
Printing and Office	10,000	13,309	(3,309)	8,050
Gasoline and oil	162,640	182,838	(20,198)	163,416
Hardware and supplies	8,000	5,957	2,043	14,096
Tires, tubes, and batteries	11,000	15,959	(4,959)	11,864
Physical and psychological exams	1,000	722	278	242
Travel and training	3,044	3,044	-	4,945
Telephone	51,000	50,335	665	51,266
Postage	2,415	2,271	144	2,152
Bond premiums	760	885	(125)	962
Office rent	300	300	-	(300)
Equipment repairs and replacements	40,000	36,978	3,022	33,927
Furniture and equipment	175,248	42,941	132,307	18,828
Miscellaneous	3,150	6,778	(3,628)	3,674
Total sheriff	<u>2,210,709</u>	<u>2,083,455</u>	<u>127,254</u>	<u>2,002,216</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2013
 WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Emergency management	\$ 33,900	\$ 33,900	\$ -	\$ 33,900
Secretary	16,200	16,154	46	16,154
Social security	3,833	3,627	206	3,624
Health and life insurance	11,772	11,264	508	10,907
Retirement	5,045	5,040	5	4,876
Worker' Compensation	117	160	(43)	117
Unemployment tax	45	45	-	25
Gasoline and oil	6,000	4,491	1,509	4,769
Travel and training	2,000	1,693	307	577
Telephone	2,000	2,379	(379)	2,215
Postage	300	-	300	-
Equipment repairs	750	233	517	295
Miscellaneous	1,500	2,642	(1,142)	4,588
Total emergency management	83,462	81,628	1,834	82,047
Community supervision and corrections				
Telephone	4,560	4,093	467	3,808
Furniture and equipment	5,000	588	4,412	-
Miscellaneous	100	-	100	-
Total community supervision and corrections	9,660	4,681	4,979	3,808
DPS highway patrol				
Assistant	45,862	45,862	-	49,798
Social security	3,810	3,407	403	3,708
Health and life insurance	12,562	9,282	3,280	12,153
Retirement	5,015	4,618	397	4,850
Worker's Compensation	226	204	22	226
Unemployment tax	45	41	4	25
Telephone	5,750	6,055	(305)	5,823
Utilities	450	324	126	341
Postage	350	366	(16)	448
Furniture and equipment	-	-	-	2,771
Miscellaneous	300	-	300	-
Total DPS highway patrol	74,370	70,159	4,211	80,143

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Assistants	\$ 6,000	\$ 6,006	\$ (6)	\$ 6,030
Social security	460	443	17	445
Health and life insurance	1,106	1,092	14	1,062
Retirement	604	605	(1)	587
Worker's Compensation	234	104	130	234
Unemployment tax	5	5	-	3
Hardware and supplies	1,000	-	1,000	45
Travel and training	2,000	-	2,000	-
Telephone	400	336	64	336
Utilities	4,100	4,087	13	3,593
Plant repairs	67,533	67,533	-	65,848
Miscellaneous	4,990	4,990	-	1,250
Total sanitation	88,432	85,201	3,231	79,433
Recycling center				
Coordinator	6,600	6,600	-	6,600
Attendants	101,100	101,735	(635)	100,283
Social security	8,239	7,714	525	7,622
Health and life insurance	23,544	22,478	1,066	23,667
Retirement	10,845	10,909	(64)	10,411
Worker's Compensation	3,779	3,188	591	3,779
Unemployment tax	91	92	(1)	50
Gasoline, oil, etc.	4,000	3,547	453	3,006
Hardware and supplies	6,500	6,909	(409)	7,123
Travel and training	1,000	-	1,000	-
Telephone	1,200	1,274	(74)	1,247
Utilities	6,500	3,705	2,795	3,818
Equipment repairs	6,805	6,804	1	6,199
Building repairs	2,479	2,479	-	5,511
Solid waste disposal	66,372	71,835	(5,463)	56,268
Furniture and equipment	-	-	-	1,574
Miscellaneous	500	181	319	155
Total recycling center	249,554	249,450	104	237,313
Total public safety	6,019,557	5,492,320	527,237	5,356,706
Public facilities				
Courthouse and associated buildings				
Maintenance	60,700	60,700	-	60,700
Social security	4,644	4,444	200	4,445
Health and life insurance	15,696	15,681	15	15,185
Retirement	6,112	6,112	-	5,912

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's Compensation	\$ 1,708	\$ 1,380	\$ 328	\$ 1,708
Unemployment tax	55	55	-	30
Gasoline, oil, etc.	-	-	-	218
Hardware and supplies	10,000	13,102	(3,102)	8,589
Maintenance contracts	17,000	15,147	1,853	14,761
Telephone	21,069	23,944	(2,875)	27,211
Utilities	112,000	109,187	2,813	107,485
Parking lot rent	14,400	13,300	1,100	13,800
Equipment repairs and replacements	2,500	3,672	(1,172)	3,424
Building repairs and replacements	40,636	40,634	2	51,341
Grounds maintenance	8,000	9,041	(1,041)	19,066
Janitorial service	22,000	21,540	460	21,540
Miscellaneous	500	24	476	-
Total courthouse and associated buildings	337,020	337,963	(943)	355,415
Justice center				
Cooks	28,300	28,300	-	28,300
Jailers	435,000	432,738	2,262	433,607
Social security	35,442	34,374	1,068	34,350
Health and life insurance	109,872	104,531	5,341	101,922
Retirement	49,573	46,435	3,138	44,993
Worker's Compensation	9,700	8,740	960	9,657
Unemployment tax	417	415	2	231
Uniforms	2,500	1,788	712	1,081
Animal Control	3,000	737	2,263	1,065
Groceries	46,500	47,042	(542)	52,361
Inmate work detail	2,500	1,297	1,203	1,384
Hardware and supplies	13,500	13,730	(230)	15,524
Director of medical services	6,500	-	6,500	-
Medical services	54,000	50,958	3,042	49,841
Travel and training	2,000	2,762	(762)	655
Telephone	4,200	3,052	1,148	3,061
Utilities	52,000	55,248	(3,248)	47,365
Equipment repairs and replacements	7,000	4,634	2,366	5,679
Building repairs and replacements	18,000	15,834	2,166	21,262
Furniture and equipment	350	-	350	2,143
Miscellaneous	1,500	2,049	(549)	1,674
Total justice center	881,854	854,664	27,190	856,155

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Maintenance	\$ 27,300	\$ 26,292	\$ 1,008	\$ 26,387
Airport manager	16,600	16,593	7	16,593
Social security	3,358	3,097	261	3,104
Health and life insurance	7,848	3,907	3,941	3,783
Retirement	4,421	4,319	102	4,186
Worker's Compensation	901	796	105	901
Unemployment tax	40	39	1	22
Gasoline, oil, etc.	2,000	981	1,019	58
Hardware and supplies	4,000	2,400	1,600	764
Travel and training	1,500	792	708	-
Telephone	3,596	3,889	(293)	3,637
Utilities	11,152	10,258	894	10,885
Postage	1,500	196	1,304	-
Equipment repairs	1,500	4,082	(2,582)	3,519
Buildings repairs and replacements	5,000	1,602	3,398	4,392
Grounds maintenance	2,500	336	2,164	-
Furniture and equipment	11,000	-	11,000	369
Miscellaneous	2,500	2,555	(55)	2,496
Total airport	<u>106,716</u>	<u>82,134</u>	<u>24,582</u>	<u>81,096</u>
Total public facilities	1,325,590	1,274,761	50,829	1,292,666
Conservation				
Agriculture and extension service				
Secretaries	61,000	61,000	-	61,000
Agriculture agents	50,800	50,800	-	50,800
FSC agents	25,400	25,400	-	25,400
Assistants	35,000	35,000	-	35,000
Social security	13,173	12,683	490	12,653
Health and life insurance	23,544	23,521	23	22,777
Retirement	9,667	9,682	(15)	9,358
Worker's Compensation	414	308	106	414
Unemployment tax	155	156	(1)	86
Printing and office supplies	4,200	2,611	1,589	1,684
Demonstration supplies	3,500	2,185	1,315	2,947
Gasoline, oil, etc.	4,200	3,626	574	3,535
Travel and training	8,000	7,307	693	8,628
Telephone	7,032	7,393	(361)	7,107

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Conservation - cont'd.				
Agriculture and extension service - cont'd.				
Postage	\$ 1,600	\$ 736	\$ 864	\$ 672
Equipment repairs and replacements	1,000	1,630	(630)	702
Furniture and equipment	2,500	1,450	1,050	600
Miscellaneous	1,000	494	506	370
Total agriculture and extension service	<u>252,185</u>	<u>245,982</u>	<u>6,203</u>	<u>243,733</u>
Total conservation	252,185	245,982	6,203	243,733
Elections				
Assistants	32,300	31,433	867	34,506
Elections administrator	35,600	35,600	-	35,600
Social security	5,194	5,063	131	5,339
Health and life insurance	15,696	15,681	15	15,185
Retirement	6,838	6,574	264	6,400
Worker's compensation	309	612	(303)	309
Unemployment tax	61	60	1	35
Election supplies	4,000	4,426	(426)	16,384
Maintenance contracts	17,000	2,988	14,012	18,211
Travel and training	2,000	2,202	(202)	2,022
Telephone	3,000	1,046	1,954	1,827
Postage	6,500	5,619	881	2,490
Bond premiums	80	70	10	70
Equipment repairs	250	3	247	-
Wages - clerks and judges	3,000	2,007	993	11,785
Furniture and equipment	200	-	200	-
Miscellaneous	1,500	1,155	345	2,769
Total elections	<u>133,528</u>	<u>114,539</u>	<u>18,989</u>	<u>152,932</u>
Rural addressing				
Rural addressing	53,000	53,000	-	53,000
Social security	4,055	3,871	184	3,857
Health and life insurance	7,848	7,840	8	7,592
Retirement	5,337	5,339	(2)	5,165
Worker's Compensation	229	104	125	229
Unemployment tax	48	48	-	27
Travel and training	1,500	1,559	(59)	1,260
Telephone	600	480	120	527
Postage	200	18	182	-
Miscellaneous	1,500	4,550	(3,050)	-
Total rural addressing	<u>74,317</u>	<u>76,809</u>	<u>(2,492)</u>	<u>71,657</u>
Right of way				
State highway and farm right of way	2,000	2,000	-	-
Total right of way	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 8,801	\$ 6,511	\$ 2,290.00	\$ 7,627
Computer equipment	88,152	-	88,152	17,020
Buildings and improvements	-	-	-	23,382
Furniture and equipment	-	225,196	(225,196)	257,877
Total capital outlay	96,953	231,707	(134,754)	305,906
Debt service:				
Interest paid	-	3,929	(3,929)	4,651
Principal retired	-	105,396	(105,396)	110,354
Total debt service	-	109,325	(109,325)	115,005
Total expenditures	12,258,925	11,825,215	433,710	11,753,740
Excess revenues over (under) expenditures	384,227	193,571	(190,656)	(552,985)
Other financing sources (uses)				
Capitalized leases	-	-	-	-
Operating transfers in	1,015,000	1,015,000	-	223,600
Operating transfers out	(1,175,000)	(1,175,000)	-	(725,000)
Total other financing sources and (uses)	(160,000)	(160,000)	-	(501,400)
Excess revenues and other sources over (under) expenditures and other uses	\$ 224,227	33,571	\$ (190,656)	(1,054,385)
Fund balance, beginning of year		69,748		1,124,133
Fund balance, end of year		\$ 103,319		\$ 69,748

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2013

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Constables Continuing Education</u>	<u>Courthouse Security</u>
ASSETS							
Cash and cash equivalents	\$ 816,379	\$ 4,683	\$494,938	\$227,237	\$ 7,325	\$ 25,882	\$ 15,241
Due from other funds	9,437	-	-	-	-	-	-
Total assets	\$ 825,816	\$ 4,683	\$494,938	\$227,237	\$ 7,325	\$ 25,882	\$ 15,241
LIABILITIES							
Overdrafts	\$ -	\$ -	\$ -	\$ 267	\$ -	\$ -	\$ -
Accounts payable	32,283	-	-	-	-	-	-
Due to other funds	-	-	-	10	-	-	3
Total liabilities	\$ 32,283	\$ -	\$ -	\$ 277	\$ -	\$ -	\$ 3
FUND EQUITY							
Fund balance - restricted	\$ 793,533	\$ 4,683	\$494,938	\$226,960	\$ 7,325	\$ 25,882	\$ 15,238
Total fund equity	793,533	4,683	494,938	226,960	7,325	25,882	15,238
Total liabilities and fund equity	\$ 825,816	\$ 4,683	\$494,938	\$227,237	\$ 7,325	\$ 25,882	\$ 15,241

Court Reporter Service	County Clerk	Records	County	Justice	Election	County	Totals	
	Management and Preservation	Management and Preservation	Clerk Records Archive	Court Technology	Services Contract	and District Court Technology	(Memorandum Only)	
							2013	2012
\$ 34,557	\$247,345	\$ 76,634	\$ 303,847	\$ 11,286	\$ 16,016	\$ 16	\$2,281,386	\$2,059,584
-	-	-	-	-	-	-	9,437	16,474
<u>\$ 34,557</u>	<u>\$247,345</u>	<u>\$ 76,634</u>	<u>\$ 303,847</u>	<u>\$ 11,286</u>	<u>\$ 16,016</u>	<u>\$ 16</u>	<u>\$2,290,823</u>	<u>\$2,076,058</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267	\$ 12,428
-	-	-	-	-	-	-	32,283	26,683
-	-	-	1	-	-	-	14	7,132
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,564</u>	<u>\$ 46,243</u>
<u>\$ 34,557</u>	<u>\$247,345</u>	<u>\$ 76,634</u>	<u>\$ 303,846</u>	<u>\$ 11,286</u>	<u>\$ 16,016</u>	<u>\$ 16</u>	<u>\$2,258,259</u>	<u>\$2,029,815</u>
34,557	247,345	76,634	303,846	11,286	16,016	16	2,258,259	2,029,815
<u>\$ 34,557</u>	<u>\$247,345</u>	<u>\$ 76,634</u>	<u>\$ 303,847</u>	<u>\$ 11,286</u>	<u>\$ 16,016</u>	<u>\$ 16</u>	<u>\$2,290,823</u>	<u>\$2,076,058</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2013

WITH COMPARATIVE TOTALS FOR 2012

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Constables Continuing Education</u>	<u>Courthouse Security</u>
REVENUES							
General							
Ad valorem taxes	\$ 4,000,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	158,131	-	-	-	-	-	-
State aid	-	-	-	158,898	-	-	-
County contributions	-	-	-	75,000	-	-	-
Depository interest	62,459	-	-	3,450	-	-	-
Tobacco settlement	-	34,779	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-	-
Miscellaneous	180,795	-	449,087	300	-	-	-
Total general revenues	4,401,825	34,779	449,087	237,648	-	-	-
Charges for services	765,136	-	734,017	625	8,800	-	40,338
Total revenues	5,166,961	34,779	1,183,104	238,273	8,800	-	40,338
EXPENDITURES							
Administrative and general	-	-	1,033,171	212,427	26,545	1,826	50,845
Capital outlay	572,911	-	-	-	-	-	-
Public transportation	4,147,550	-	-	-	-	-	-
Public health	-	80,543	-	-	-	-	-
Debt service:							
Interest paid	4,506	-	-	-	-	-	-
Principal retired	60,806	-	-	-	-	-	-
Total expenditures	4,785,773	80,543	1,033,171	212,427	26,545	1,826	50,845
Excess of revenues over (under) expenditures	381,188	(45,764)	149,933	25,846	(17,745)	(1,826)	(10,507)
Other financing sources (uses)							
Capitalized leases	268,855	-	-	-	-	-	-
Operating transfers in	-	200,000	(90,450)	-	25,000	-	-
Operating transfers out	(865,000)	(150,000)	263,817	-	-	-	-
Total other financing sources and (uses)	(596,145)	50,000	173,367	-	25,000	-	-
Excess revenues and other sources over (under) expenditures and other uses	(214,957)	4,236	323,300	25,846	7,255	(1,826)	(10,507)
Fund balance, beginning of year	1,008,490	447	172,008	201,114	70	27,708	25,745
Fund balance, end of year	\$ 793,533	\$ 4,683	\$ 495,308	\$226,960	\$ 7,325	\$25,882	\$ 15,238

Court Reporter Service	County Clerk			Justice Court Technology	Election Services Contract	County and District Court Technology	Totals	
	Records Management and Preservation	Records Management and Preservation	County Clerk Records Archive				(Memorandum Only)	
	2013	2012	2013				2012	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,000,440	\$3,602,998
-	-	-	-	-	-	-	158,131	128,855
-	-	-	-	-	-	-	158,898	165,688
-	-	-	-	-	-	-	75,000	75,000
-	4,858	1,512	6,253	-	-	-	78,532	62,221
-	-	-	-	-	-	-	34,779	41,969
-	-	-	-	-	-	-	-	718
-	-	-	-	29,158	3,343	815	663,498	613,691
-	4,858	1,512	6,253	29,158	3,343	815	5,169,278	4,691,140
2,880	42,201	11,321	42,144	-	-	-	1,647,462	1,573,381
<u>2,880</u>	<u>47,059</u>	<u>12,833</u>	<u>48,397</u>	<u>29,158</u>	<u>3,343</u>	<u>815</u>	<u>6,816,740</u>	<u>6,264,521</u>
963	2,918	-	15,280	29,411	-	261	1,373,647	1,375,846
-	-	-	-	-	-	-	572,911	56,962
-	-	-	-	-	-	-	4,147,550	4,072,486
-	-	-	-	-	-	-	80,543	275,780
-	-	-	-	185	-	-	4,691	8,155
-	-	-	-	-	-	-	60,806	108,025
<u>963</u>	<u>2,918</u>	<u>-</u>	<u>15,280</u>	<u>29,596</u>	<u>-</u>	<u>261</u>	<u>6,240,148</u>	<u>5,897,254</u>
<u>1,917</u>	<u>44,141</u>	<u>12,833</u>	<u>33,117</u>	<u>(438)</u>	<u>3,343</u>	<u>554</u>	<u>576,592</u>	<u>367,267</u>
-	-	-	-	-	-	-	268,855	-
-	-	-	-	-	-	-	134,550	603,242
-	-	-	-	-	-	-	(751,183)	(551,842)
-	-	-	-	-	-	-	(347,778)	51,400
1,917	44,141	12,833	33,117	(438)	3,343	554	228,814	418,667
32,640	203,204	63,801	270,729	11,724	12,673	(538)	2,029,815	1,611,148
<u>\$ 34,557</u>	<u>\$247,345</u>	<u>\$ 76,634</u>	<u>\$303,846</u>	<u>\$ 11,286</u>	<u>\$ 16,016</u>	<u>\$ 16</u>	<u>\$2,258,629</u>	<u>\$2,029,815</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ 3,790,399	\$4,000,440	\$ 210,041	\$ -	\$ -	\$ -
Intergovernmental revenue	80,200	158,131	77,931	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	61,124	62,459	1,335	-	-	-
Tobacco settlement	-	-	-	41,000	34,779	(6,221)
Reimbursed services	-	-	-	4,000	-	(4,000)
Miscellaneous	79,500	180,795	101,295	500	-	(500)
Total general revenues	4,011,223	4,401,825	390,602	45,500	34,779	(10,721)
Charges for services	851,550	765,136	(86,414)	-	-	-
Total revenues	4,862,773	5,166,961	304,188	45,500	34,779	(10,721)
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	405,500	572,911	(167,411)	-	-	-
Public transportation	4,848,679	4,147,550	701,129	-	-	-
Public health	-	-	-	528,050	80,543	447,507
Debt service:						
Interest paid	6,000	4,506	1,494	-	-	-
Principal retired	-	60,806	(60,806)	-	-	-
Total expenditures	5,260,179	4,785,773	474,406	528,050	80,543	447,507
Excess revenues over (under) expenditures	(397,406)	381,188	778,594	(482,550)	(45,764)	436,786
Other financing sources (uses)						
Capitalized leases	-	268,855	(268,855)	-	-	-
Operating transfers in	-	-	-	200,000	200,000	-
Operating transfers out	(865,000)	(865,000)	-	(150,000)	(150,000)	-
Total other financing sources and (uses)	(865,000)	(596,145)	(268,855)	50,000	50,000	-
Excess revenues and other sources over (under) expenditures and other uses	<u>\$(1,262,406)</u>	<u>\$ (214,957)</u>	<u>\$1,047,449</u>	<u>\$(432,550)</u>	<u>4,236</u>	<u>\$ 436,786</u>
Fund balance, beginning of year		1,008,490			447	
Fund balance, end of year		<u>\$ 793,533</u>			<u>\$ 4,683</u>	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	158,898	158,898
-	-	-	75,000	75,000	-
-	-	-	-	3,450	3,450
-	-	-	-	-	-
-	-	-	-	-	-
-	449,087	449,087	-	300	300
-	449,087	449,087	75,000	237,648	162,648
-	734,017	734,017	1,500	625	(875)
-	1,183,104	1,183,104	76,500	238,273	161,773
-	1,033,171	(1,033,171)	74,472	212,427	(137,955)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,033,171	(1,033,171)	74,472	212,427	(137,955)
-	149,933	149,933	2,028	25,846	23,818
-	-	-	-	-	-
-	(90,450)	(90,450)	-	-	-
-	263,817	263,817	-	-	-
-	173,367	173,367	-	-	-
<u>\$ -</u>	<u>323,300</u>	<u>\$ 323,300</u>	<u>\$ 2,028</u>	<u>25,846</u>	<u>\$ 23,818</u>
	<u>172,008</u>			<u>201,114</u>	
	<u>\$ 495,308</u>			<u>\$ 226,960</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	Law Library			Constables Continuing Education		
	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	-	-	-	-	-	-
Total general revenues	-	-	-	-	-	-
Charges for services	8,900	8,800	(100)	-	-	-
Total revenues	8,900	8,800	(100)	-	-	-
EXPENDITURES						
Administrative and general	26,546	26,545	1	-	1,826	(1,826)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	26,546	26,545	1	-	1,826	(1,826)
Excess revenues over (under) expenditures	(17,646)	(17,745)	(99)	-	(1,826)	(1,826)
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	25,000	25,000	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	25,000	25,000	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ 7,354	7,255	\$ (99)	\$ -	(1,826)	\$ (1,826)
Fund balance, beginning of year		70			27,708	
Fund balance, end of year		\$ 7,325			\$ 25,882	

<u>Courthouse Security</u>			<u>Court Reporter Service</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>46,900</u>	<u>40,338</u>	<u>(6,562)</u>	<u>-</u>	<u>2,880</u>	<u>2,880</u>
<u>46,900</u>	<u>40,338</u>	<u>(6,562)</u>	<u>-</u>	<u>2,880</u>	<u>2,880</u>
56,232	50,845	5,387	-	963	(963)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>56,232</u>	<u>50,845</u>	<u>5,387</u>	<u>-</u>	<u>963</u>	<u>(963)</u>
<u>(9,332)</u>	<u>(10,507)</u>	<u>(1,175)</u>	<u>-</u>	<u>1,917</u>	<u>1,917</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ (9,332)</u>	<u>(10,507)</u>	<u>\$ (1,175)</u>	<u>\$ -</u>	<u>1,917</u>	<u>\$ 1,917</u>
	<u>25,745</u>			<u>32,640</u>	
	<u>\$ 15,238</u>			<u>\$ 34,557</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	County Clerk					
	Records Management and Preservation			Records Management and Preservation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	4,858	4,858	-	1,512	1,512
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	4,858	4,858	-	1,512	1,512
Charges for services	-	42,201	42,201	-	11,321	11,321
Total revenues	-	47,059	47,059	-	12,833	12,833
EXPENDITURES						
Administrative and general	-	2,918	(2,918)	-	-	-
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	2,918	(2,918)	-	-	-
Excess revenues over (under)						
expenditures	-	44,141	44,141	-	12,833	12,833
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under)						
expenditures and other uses	\$ -	44,141	\$ 44,141	\$ -	12,833	\$ 12,833
Fund balance, beginning of year		203,204			63,801	
Fund balance, end of year		\$ 247,345			\$ 76,634	

County Clerk Records Archive			Justice Court Technology		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,500	6,253	(247)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	29,158	29,158
6,500	6,253	(247)	-	29,158	29,158
43,382	42,144	(1,238)	-	-	-
49,882	48,397	(1,485)	-	29,158	29,158
17,673	15,280	2,393	-	21,570	(21,570)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	185	(185)
-	-	-	-	7,841	(7,841)
17,673	15,280	2,393	-	29,596	(29,596)
32,209	33,117	908	-	(438)	(438)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$32,209.00</u>	33,117	<u>\$ 908</u>	<u>\$ -</u>	(438)	<u>\$ (438)</u>
	270,729			11,724	
	<u>\$ 303,846</u>			<u>\$ 11,286</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	Election Services Contract			County and District Court Technology		
	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	-	3,343	3,343	-	815	815
Total general revenues	-	3,343	3,343	-	815	815
Charges for services	-	-	-	-	-	-
Total revenues	-	3,343	3,343	-	815	815
EXPENDITURES						
Administrative and general	-	-	-	-	261	(261)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	-	-	-	261	(261)
Excess revenues over (under) expenditures	-	3,343	3,343	-	554	554
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	3,343	\$ 3,343	\$ -	554	\$ 554
Fund balance, beginning of year		12,673			(538)	
Fund balance, end of year		\$ 16,016			\$ 16	

2013			
Budget	Actual	Variance Favorable (Unfavorable)	2012 Actual
\$ 3,790,399	\$4,000,440	\$ 210,041	\$ 3,602,998
80,200	158,131	77,931	128,855
-	158,898	158,898	165,688
75,000	75,000	-	75,000
67,624	78,532	10,908	62,221
41,000	34,779	(6,221)	41,969
4,000	-	(4,000)	718
80,000	663,498	583,498	613,691
<u>4,138,223</u>	<u>5,169,278</u>	<u>1,031,055</u>	<u>4,691,140</u>
952,232	1,647,462	695,230	1,573,381
<u>5,090,455</u>	<u>6,816,740</u>	<u>1,726,285</u>	<u>6,264,521</u>
174,923	1,365,806	(1,190,883)	1,375,846
405,500	572,911	(167,411)	56,962
4,848,679	4,147,550	701,129	4,072,486
528,050	80,543	447,507	275,780
6,000	4,691	1,309	8,155
-	68,647	(68,647)	108,025
<u>5,963,152</u>	<u>6,240,148</u>	<u>(276,996)</u>	<u>5,897,254</u>
<u>(872,697)</u>	<u>576,592</u>	<u>1,449,289</u>	<u>367,267</u>
-	268,855	268,855	-
225,000	134,550	(90,450)	603,242
<u>(1,015,000)</u>	<u>(751,183)</u>	<u>263,817</u>	<u>(551,842)</u>
<u>(790,000)</u>	<u>(347,778)</u>	<u>442,222</u>	<u>51,400</u>
<u><u>\$(1,662,697)</u></u>	228,814	<u>\$1,891,511</u>	418,667
	<u>2,029,815</u>		<u>1,611,148</u>
	<u><u>\$2,258,629</u></u>		<u><u>\$ 2,029,815</u></u>

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2013

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2013</u>	<u>2012</u>
ASSETS						
Cash and cash equivalents	\$ 103,416	\$ 195,077	\$ 369,645	\$ 148,241	\$ 816,379	\$ 1,029,772
Due from other funds	<u>2,662</u>	<u>2,607</u>	<u>2,333</u>	<u>1,835</u>	<u>9,437</u>	<u>9,437</u>
Total assets	<u>\$ 106,078</u>	<u>\$ 197,684</u>	<u>\$ 371,978</u>	<u>\$ 150,076</u>	<u>\$ 825,816</u>	<u>\$ 1,039,209</u>
LIABILITIES						
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,036
Accounts payable	<u>1,974</u>	<u>5,499</u>	<u>16,371</u>	<u>8,439</u>	<u>32,283</u>	<u>26,683</u>
Total liabilities	1,974	5,499	16,371	8,439	32,283	30,719
FUND BALANCE						
Fund balance - restricted	<u>104,104</u>	<u>192,185</u>	<u>355,607</u>	<u>141,637</u>	<u>793,533</u>	<u>1,008,490</u>
Total liabilities and fund balance	<u>\$ 106,078</u>	<u>\$ 197,684</u>	<u>\$ 371,978</u>	<u>\$ 150,076</u>	<u>\$ 825,816</u>	<u>\$ 1,039,209</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, 2013
WITH COMPARATIVE TOTALS FOR 2012*

	2013			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 820,490	\$ 1,080,519	\$ 1,194,531	\$ 904,900
Intergovernmental revenue				
Reimbursed CAPCOG	1,954	2,573	2,844	2,155
State shared taxes	7,420	9,771	10,802	8,183
Gross weight fees	23,059	30,367	33,572	25,431
Total intergovernmental revenue	32,433	42,711	47,218	35,769
Depository interest	11,117	17,647	18,735	14,960
Miscellaneous				
Sale of equipment and scrap	18,700	19,074	7,121	18,551
Rent	-	-	900	-
Miscellaneous	591	26,236	89,005	617
Total miscellaneous	19,291	45,310	97,026	19,168
Total general revenue	883,331	1,186,187	1,357,510	974,797
Charges for services				
Auto weight fees	83,424	109,862	121,455	92,006
Vehicle registration fees	55,239	72,746	80,421	60,922
Garbage disposal fees	-	40,779	12,146	36,136
Total charges for services	138,663	223,387	214,022	189,064
Total revenues	1,021,994	1,409,574	1,571,532	1,163,861
EXPENDITURES				
Public transportation				
Administrative				
Utilities	1,850	3,133	5,224	1,106
Telephone	1,916	1,170	2,058	2,949
Building repairs and replacement	66	306	4,389	322
Total administrative	3,832	4,609	11,671	4,377

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2012 Actual</u>
\$ 4,000,440	\$ 3,790,399	\$ 210,041	\$ 3,602,998
9,526	10,200	(674)	9,340
36,176	26,000	10,176	35,135
112,429	44,000	68,429	84,380
<u>158,131</u>	<u>80,200</u>	<u>77,931</u>	<u>128,855</u>
62,459	61,124	1,335	47,558
63,446	29,500	33,946	56,768
900	-	900	(900)
116,449	50,000	66,449	121,713
<u>180,795</u>	<u>79,500</u>	<u>101,295</u>	<u>177,581</u>
<u>4,401,825</u>	<u>4,011,223</u>	<u>390,602</u>	<u>3,956,992</u>
406,747	500,800	(94,053)	389,108
269,328	260,750	8,578	275,624
89,061	90,000	(939)	80,310
<u>765,136</u>	<u>851,550</u>	<u>(86,414)</u>	<u>745,042</u>
<u>5,166,961</u>	<u>4,862,773</u>	<u>304,188</u>	<u>4,702,034</u>
11,313	16,000	4,687	8,692
8,093	9,750	1,657	9,458
5,083	16,500	11,417	18,039
<u>24,489</u>	<u>42,250</u>	<u>17,761</u>	<u>36,189</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
EXPENDITURES				
Public transportation				
Roadways				
Wages	\$ 208,778	\$ 313,584	\$ 358,014	\$ 237,299
Social security	14,850	23,218	25,326	17,835
Hospitalization and life insurance	45,950	62,724	73,831	45,736
Retirement	21,024	31,578	36,052	23,896
Worker's Compensation	8,000	10,552	10,420	9,412
Unemployment tax	188	282	322	214
Equipment hired	1,565	4,340	14,889	813
Gasoline and oil	88,396	162,561	144,304	84,602
Gravel and paving material	229,379	408,603	375,691	434,592
Hardware and supplies	4,931	11,495	10,600	7,228
Herbicides and fencing	401	4,835	289	938
Equipment repairs and replacements	50,006	84,564	50,358	52,691
Signs	3,559	5,364	4,805	1,263
Tires, tubes and batteries	12,621	32,708	17,756	12,835
Bridge material	35,131	16,406	13,020	7,378
Risk insurance	3,866	4,912	5,249	3,752
Miscellaneous	2,230	487	30,545	361
Total roadways	730,875	1,178,213	1,171,471	940,845
Other				
Garbage disposal	2,091	37,443	20,605	38,518
Donations	-	-	3,000	-
Total other	2,091	37,443	23,605	38,518
Total public transportation	736,798	1,220,265	1,206,747	983,740
Capital outlay				
Trucks and trailers	51,711	29,311	41,705	-
Buildings and improvements	-	-	-	-
Heavy equipment	311,039	122,746	-	16,399
Small tools and equipment	-	-	-	-
Total capital outlay	362,750	152,057	41,705	16,399

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2012 Actual</u>
\$ 1,117,675	\$ 1,276,200	\$ 158,525	\$ 1,131,405
81,229	97,630	16,401	82,173
228,241	258,984	30,743	216,001
112,550	128,514	15,964	110,199
38,384	46,252	7,868	45,980
1,006	1,149	143	567
21,607	38,000	16,393	13,575
479,863	495,000	15,137	446,555
1,448,265	1,750,000	301,735	1,359,193
34,254	32,000	(2,254)	34,221
6,463	8,200	1,737	8,096
237,619	215,000	(22,619)	207,530
14,991	22,000	7,009	14,267
75,920	87,500	11,580	77,672
71,935	215,000	143,065	166,003
17,779	27,500	9,721	16,451
33,623	11,500	(22,123)	3,457
<u>4,021,404</u>	<u>4,710,429</u>	<u>689,025</u>	<u>3,933,345</u>
98,657	85,500	(13,157)	79,952
3,000	10,500	7,500	23,000
<u>101,657</u>	<u>96,000</u>	<u>(5,657)</u>	<u>102,952</u>
<u>4,147,550</u>	<u>4,848,679</u>	<u>701,129</u>	<u>4,072,486</u>
122,727	187,000	64,273	56,962
-	2,500	2,500	-
450,184	200,000	(250,184)	-
-	16,000	16,000	-
<u>572,911</u>	<u>405,500</u>	<u>(167,411)</u>	<u>56,962</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	2013			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
Debt service				
Interest paid	\$ -	\$ -	\$ -	\$ 4,506
Principal retired	-	-	-	60,806
Total debt service	-	-	-	65,312
Total expenditures	<u>1,099,548</u>	<u>1,372,322</u>	<u>1,248,452</u>	<u>1,065,451</u>
Excess revenues over (under) expenditures	<u>(77,554)</u>	<u>37,252</u>	<u>323,080</u>	<u>98,410</u>
Other financing sources (uses)				
Capitalized leases	268,855	-	-	-
Transfer from other funds	-	-	-	-
Transfer to other funds	<u>(177,412)</u>	<u>(233,638)</u>	<u>(258,288)</u>	<u>(195,662)</u>
Total other financing sources (uses)	<u>91,443</u>	<u>(233,638)</u>	<u>(258,288)</u>	<u>(195,662)</u>
Excess of revenues and other sources over (under) expenditures and other uses	13,889	(196,386)	64,792	(97,252)
Fund balance, beginning of year	<u>90,215</u>	<u>388,571</u>	<u>290,815</u>	<u>238,889</u>
Fund balance, end of year	<u>\$ 104,104</u>	<u>\$ 192,185</u>	<u>\$ 355,607</u>	<u>\$ 141,637</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2012 Actual</u>
\$ 4,506	\$ 6,000	\$ 1,494	\$ 7,789
60,806	-	(60,806)	100,365
<u>65,312</u>	<u>6,000</u>	<u>(59,312)</u>	<u>108,154</u>
<u>4,785,773</u>	<u>5,260,179</u>	<u>474,406</u>	<u>4,237,602</u>
<u>381,188</u>	<u>(397,406)</u>	<u>778,594</u>	<u>464,432</u>
268,855	-	268,855	-
-	-	-	54,319
<u>(865,000)</u>	<u>(865,000)</u>	<u>-</u>	<u>(230,419)</u>
<u>(596,145)</u>	<u>(865,000)</u>	<u>268,855</u>	<u>(176,100)</u>
(214,957)	<u>\$ (1,262,406)</u>	<u>\$ 1,047,449</u>	288,332
<u>1,008,490</u>			<u>720,158</u>
<u>\$ 793,533</u>			<u>\$ 1,008,490</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2013

	<u>Supervision</u>	<u>Specialized Caseload Program</u>	<u>Substance Abuse Caseload Program</u>	<u>Dedicated Salary</u>	<u>Totals (Memorandum Only)</u>	
					<u>2013</u>	<u>2012</u>
ASSETS						
Cash and cash equivalents	\$ 379,757	\$ 57,145	\$ 53,963	\$ 4,073	\$ 494,938	\$ 172,089
Due from other funds	-	-	-	-	-	7,037
Total assets	<u>\$ 379,757</u>	<u>\$ 57,145</u>	<u>\$ 53,963</u>	<u>\$ 4,073</u>	<u>\$ 494,938</u>	<u>\$ 179,126</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,118
Total liabilities	-	-	-	-	-	7,118
FUND BALANCE						
Fund balance - restricted	379,757	57,145	53,963	4,073	\$ 494,938	172,008
Total fund balance	<u>379,757</u>	<u>57,145</u>	<u>53,963</u>	<u>4,073</u>	<u>494,938</u>	<u>172,008</u>
Total liabilities and fund balance	<u>\$ 379,757</u>	<u>\$ 57,145</u>	<u>\$ 53,963</u>	<u>\$ 4,073</u>	<u>\$ 494,938</u>	<u>\$ 179,126</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 249,279	\$ 249,279	\$ -	\$ 58,262	\$ 58,262
Miscellaneous	-	19,428	19,428	-	-	-
Total general revenue	-	268,707	268,707	-	58,262	58,262
Charges for services	-	734,017	734,017	-	-	-
Total revenues	-	1,002,724	1,002,724	-	58,262	58,262
EXPENDITURES						
Administrative and general						
Assistants	-	270,933	(270,933)	-	-	-
Probation officers	-	267,152	(267,152)	-	97,891	(97,891)
Social security	-	38,293	(38,293)	-	6,962	(6,962)
Retirement	-	54,147	(54,147)	-	9,896	(9,896)
Unemployment	-	484	(484)	-	88	(88)
Gasoline, oil, etc.	-	4,917	(4,917)	-	-	-
Hardware and supplies	-	18,682	(18,682)	-	-	-
Tires, tubes and batteries	-	1,595	(1,595)	-	-	-
Professional services	-	44,303	(44,303)	-	-	-
Travel and training	-	4,791	(4,791)	-	-	-
Meals and lodging	-	5,718	(5,718)	-	-	-
Telephone/communications	-	5,092	(5,092)	-	-	-
Miscellaneous	-	978	(978)	-	-	-
Non residential services	-	8,978	(8,978)	-	-	-
Total administrative and general	-	726,063	(726,063)	-	114,837	(114,837)
Capital outlay						
Furniture and equipment	-	3,461	(3,461)	-	-	-
Total capital outlay	-	3,461	(3,461)	-	-	-
Total expenditures	-	729,524	(729,524)	-	114,837	(114,837)
Excess revenues over (under) expenditures	-	273,200	273,200	-	(56,575)	(56,575)
Other financing sources (uses)						
Transfer to other funds	-	(90,308)	90,308	-	-	-
Transfer from other funds	-	173,509	(173,509)	-	59,417	(59,417)
Total other financing sources (uses)	-	83,201	(83,201)	-	59,417	(59,417)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	356,401	\$ 356,401	\$ -	2,842	\$ 2,842
Fund balance, beginning of year		23,356			54,303	
Fund balance, end of year		<u>\$ 379,757</u>			<u>\$ 57,145</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	Substance Abuse Caseload Program			Dedicated Salary		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 97,964	\$ 97,964	\$ -	\$ 24,154	\$ 24,154
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	97,964	97,964	-	24,154	24,154
Charges for services	-	-	-	-	-	-
Total revenues	-	97,964	97,964	-	24,154	24,154
EXPENDITURES						
Administrative and general						
Assistants	-	-	-	-	-	-
Probation officers	-	140,219	(140,219)	-	20,308	(20,308)
Social security	-	10,502	(10,502)	-	1,453	(1,453)
Retirement	-	14,120	(14,120)	-	2,064	(2,064)
Unemployment	-	126	(126)	-	18	(18)
Gasoline, oil, etc.	-	-	-	-	-	-
Hardware and supplies	-	-	-	-	-	-
Tires, tubes and batteries	-	-	-	-	-	-
Professional services	-	-	-	-	-	-
Travel and training	-	-	-	-	-	-
Meals and lodging	-	-	-	-	-	-
Telephone/communications	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Non residential services	-	-	-	-	-	-
Total administrative and general	-	164,967	(164,967)	-	23,843	(23,843)
Capital outlay						
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	164,967	(164,967)	-	23,843	(23,843)
Excess revenues over (under) expenditures	-	(67,003)	(67,003)	-	311	311
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	(142)	142
Transfer from other funds	-	30,891	(30,891)	-	-	-
Total other financing sources (uses)	-	30,891	(30,891)	-	(142)	142
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	(36,112)	\$ (36,112)	\$ -	169	\$ 169
Fund balance, beginning of year		90,075			4,274	
Fund balance, end of year		\$ 53,963			\$ 4,443	

2013			
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2012</u>
\$ -	\$ 429,659	\$ 429,659	\$ 381,732
-	19,428	19,428	20,729
-	449,087	449,087	402,461
-	734,017	734,017	676,948
-	1,183,104	1,085,140	1,079,409
-	270,933	(270,933)	264,272
-	525,570	(525,570)	508,754
-	57,210	(57,210)	55,273
-	80,227	(80,227)	75,293
-	716	(716)	386
-	4,917	(4,917)	6,194
-	18,682	(18,682)	26,214
-	1,595	(1,595)	2,455
-	44,303	(44,303)	34,829
-	4,791	(4,791)	4,948
-	5,718	(5,718)	3,629
-	5,092	(5,092)	5,245
-	978	(978)	7,721
-	8,978	(8,978)	8,500
-	1,029,710	(864,743)	1,003,713
-	3,461	(3,461)	-
-	3,461	(3,461)	-
-	1,033,171	(868,204)	1,003,713
-	149,933	216,936	75,696
-	(90,450)	90,450	(273,923)
-	263,817	(263,817)	273,923
-	173,367	(173,367)	-
\$ -	323,300	\$ 390,303	75,696
	172,008		96,312
	<u>\$ 495,308</u>		<u>\$ 172,008</u>

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2013

	<u>Local Match Fund</u>	<u>State Aid Fund</u>	<u>Community Corrections Program</u>	<u>Foster Care Reimburse- ment</u>	<u>Progressive Sanctions Level JPO</u>
ASSETS					
Cash and cash equivalents	<u>\$ 19,918</u>	<u>\$ 15,019</u>	<u>\$ 6,320</u>	<u>\$159,135</u>	<u>\$ 53</u>
Total assets	<u><u>\$ 19,918</u></u>	<u><u>\$ 15,019</u></u>	<u><u>\$ 6,320</u></u>	<u><u>\$159,135</u></u>	<u><u>\$ 53</u></u>
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY					
Fund balance - restricted	<u>19,908</u>	<u>15,019</u>	<u>6,320</u>	<u>159,135</u>	<u>53</u>
Total fund equity	<u>19,908</u>	<u>15,019</u>	<u>6,320</u>	<u>159,135</u>	<u>53</u>
Total liabilities and fund equity	<u><u>\$ 19,918</u></u>	<u><u>\$ 15,019</u></u>	<u><u>\$ 6,320</u></u>	<u><u>\$159,135</u></u>	<u><u>\$ 53</u></u>

<u>Salary Adjustment</u>	<u>Diversionsary Placement</u>	<u>Commitment Reduction Program</u>	<u>Mental Health Services</u>	<u>Totals (Memorandum Only)</u>	
				<u>2013</u>	<u>2012</u>
<u>\$ -</u>	<u>\$ 16,673</u>	<u>\$ 5,420</u>	<u>\$ 4,699</u>	<u>\$227,237</u>	<u>\$208,978</u>
<u>\$ -</u>	<u>\$ 16,673</u>	<u>\$ 5,420</u>	<u>\$ 4,699</u>	<u>\$227,237</u>	<u>\$208,978</u>
<u>\$ 267</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 7,854</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
<u>267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>277</u>	<u>7,864</u>
<u>(267)</u>	<u>16,673</u>	<u>5,420</u>	<u>4,699</u>	<u>226,960</u>	<u>201,114</u>
<u>(267)</u>	<u>16,673</u>	<u>5,420</u>	<u>4,699</u>	<u>226,960</u>	<u>201,114</u>
<u>\$ -</u>	<u>\$ 16,673</u>	<u>\$ 5,420</u>	<u>\$ 4,699</u>	<u>\$227,237</u>	<u>\$208,978</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	Local Match Fund			State Aid Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 141,192	\$ 141,192
County contributions	75,000	75,000	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	300	300	-	-	-
Total general revenue	<u>75,000</u>	<u>75,300</u>	<u>300</u>	<u>-</u>	<u>141,192</u>	<u>141,192</u>
Charges for services						
Probation fees	1,500	625	(875)	-	-	-
Total charges for services	<u>1,500</u>	<u>625</u>	<u>(875)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>76,500</u>	<u>75,925</u>	<u>(575)</u>	<u>-</u>	<u>141,192</u>	<u>141,192</u>
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	107,508	(107,508)
Social security	7,800	7,855	(55)	-	-	-
Health and life insurance	15,696	15,681	15	-	-	-
Retirement	10,746	10,826	(80)	-	-	-
Worker's Compensation	151	116	35	-	-	-
Unemployment	96	97	(1)	-	-	-
Operating expenses	10,162	10,161	1	-	1,036	(1,036)
Travel	1,043	1,042	1	-	2,132	(2,132)
Residential services	25,993	25,909	84	-	25,867	(25,867)
Non-residential services	2,785	2,785	-	-	3,012	(3,012)
Miscellaneous	-	-	-	-	-	-
Total administrative and general	<u>74,472</u>	<u>74,472</u>	<u>-</u>	<u>-</u>	<u>139,555</u>	<u>(139,555)</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>74,472</u>	<u>74,472</u>	<u>-</u>	<u>-</u>	<u>139,555</u>	<u>(139,555)</u>
Excess revenues over (under) expenditures	<u>2,028</u>	<u>1,453</u>	<u>(575)</u>	<u>-</u>	<u>1,637</u>	<u>1,637</u>
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$2,028</u>	<u>1,453</u>	<u>\$ (575)</u>	<u>\$ -</u>	<u>1,637</u>	<u>\$ 1,637</u>
Fund balance, beginning of year		18,455			13,382	
Fund balance, end of year		<u>\$ 19,908</u>			<u>\$ 15,019</u>	

Community Corrections Program			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,450	3,450
-	-	-	-	-	-
-	-	-	-	3,450	3,450
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,450	3,450
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(1,600)	1,600
-	-	-	-	-	-
-	-	-	-	(1,600)	1,600
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(1,600)	1,600
-	-	-	-	5,050	5,050
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	5,050	<u>\$ 5,050</u>
	6,320			154,085	
	<u>\$ 6,320</u>			<u>\$ 159,135</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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	Progressive Sanctions Level JPO			Salary Adjustment		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	-	-	-	-	-
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	-	-	-	-	-	-
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	-	\$ -	\$ -	-	\$ -
Fund balance, beginning of year		53			(267)	
Fund balance, end of year		\$ 53			\$ (267)	

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, 2013
WITH COMPARATIVE TOTALS FOR 2012

	Mental Health Services			2013			2012
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES							
General							
State aid	\$ -	\$ 4,699	\$ 4,699	\$ -	\$ 158,898	\$ 154,199	\$ 165,688
County contributions	-	-	-	75,000	75,000	-	75,000
Depository interest	-	-	-	-	3,450	3,450	3,302
Miscellaneous	-	-	-	-	300	300	175
Total general revenue	-	4,699	4,699	75,000	237,648	157,949	244,165
Charges for services							
Probation fees	-	-	-	1,500	625	(875)	950
Total charges for services	-	-	-	1,500	625	(875)	950
Total revenues	-	4,699	4,699	76,500	238,273	157,074	245,115
EXPENDITURES							
Administrative and general							
Probation officers	-	-	-	-	107,508	(107,508)	106,708
Social security	-	-	-	7,800	7,855	(55)	7,794
Health and life insurance	-	-	-	15,696	15,681	15	15,185
Retirement	-	-	-	10,746	10,826	(80)	10,393
Worker's Compensation	-	-	-	151	116	35	151
Unemployment	-	-	-	96	97	(1)	53
Operating expenses	-	-	-	10,162	11,197	(1,035)	12,213
Travel	-	-	-	1,043	3,174	(2,131)	4,297
Residential services	-	-	-	25,993	50,176	(24,183)	86,194
Non-residentail services	-	-	-	2,785	5,797	(3,012)	2,322
Miscellaneous	-	-	-	-	-	-	175
Total administrative and general	-	-	-	74,472	212,427	(137,955)	245,485
Capital outlay							
Buildings and improvements	-	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Total expenditures	-	-	-	74,472	212,427	(137,955)	245,485
Excess revenues over (under) expenditures	-	4,699	4,699	2,028	25,846	23,818	(370)
Other financing sources (uses)							
Transfer to other funds	-	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	4,699	\$ 4,699	\$ 2,028	25,846	\$ 23,818	(370)
Fund balance, beginning of year		-			201,114		201,484
Fund balance, end of year		\$ 4,699			\$ 226,960		\$ 201,114

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2013

	Health and Life Insurance	Totals (Memorandum Only)	
	<u>2013</u>	<u>2013</u>	<u>2012</u>
ASSETS			
Cash and cash equivalents	\$ 359,974	\$ 359,974	\$ 264,875
Total assets	<u>\$ 359,974</u>	<u>\$ 359,974</u>	<u>\$ 264,875</u>
FUND EQUITY			
Contributed capital	\$ -	\$ -	\$ -
Retained earnings - unreserved	<u>359,974</u>	<u>359,974</u>	<u>264,875</u>
Total fund equity	<u>\$ 359,974</u>	<u>\$ 359,974</u>	<u>\$ 264,875</u>

FAYETTE COUNTY, TEXAS*PROPRIETARY FUNDS**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2013
WITH COMPARATIVE TOTALS FOR 2012*

	<u>Health and Life Self Insurance Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Interest income	\$ 2,700	\$ 2,569	\$ (131)
Premiums	1,524,850	1,527,114	2,264
Employee HRA account contributions	108,300	206,945	98,645
Reimbursed claims	850,000	659,483	(190,517)
Miscellaneous	2,000	6	(1,994)
Total revenues	<u>2,487,850</u>	<u>2,396,117</u>	<u>(91,602)</u>
EXPENSES			
Claims	2,000,000	2,513,884	(513,884)
Employee HRA account claims	40,000	95,548	(55,548)
Administration fee	535,000	628,345	(93,345)
Miscellaneous	-	13,239	(13,239)
Refunds	-	2	(2)
Total expenses	<u>2,575,000</u>	<u>3,251,018</u>	<u>(676,018)</u>
Excess (deficit) of revenues over expenses	(87,150)	(854,901)	(767,751)
Other financing sources (uses)			
Transfers from (to) other funds	<u>-</u>	<u>950,000</u>	<u>950,000</u>
Excess revenues and other sources over (under) expenses and other uses	<u>\$ (87,150)</u>	95,099	<u>\$ 182,249</u>
Retained earnings, beginning of year		<u>264,875</u>	
Retained earnings, end of year		<u>\$ 359,974</u>	

2013			
Budget	Actual	Variance Favorable (Unfavorable)	2012 Actual
\$ 2,700	\$ 2,569	\$ (131)	-
1,524,850	1,527,114	2,264	1,533,187
108,300	206,945	98,645	132,379
850,000	659,483	(190,517)	831,732
2,000	6	(1,994)	2,631
<u>2,487,850</u>	<u>2,396,117</u>	<u>(91,602)</u>	<u>2,499,929</u>
2,000,000	2,513,884	(513,884)	2,352,651
40,000	95,548	(55,548)	46,950
535,000	628,345	(93,345)	567,919
-	13,239	(13,239)	-
-	2	(2)	1,057
<u>2,575,000</u>	<u>3,251,018</u>	<u>(676,018)</u>	<u>2,968,577</u>
(87,150)	(854,901)	(767,751)	(468,648)
-	950,000	950,000	450,000
<u>\$ (87,150)</u>	95,099	<u>\$ 182,249</u>	(18,648)
	<u>264,875</u>		<u>283,523</u>
	<u>\$ 359,974</u>		<u>\$ 264,875</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2013	2012
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ (854,901)	\$ (854,901)	\$ (468,648)
Net cash provided by operating activities	<u>(854,901)</u>	<u>(854,901)</u>	<u>(468,648)</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 from other funds	950,000	950,000	450,000
Net cash provided by capital and related financing activities	<u>950,000</u>	<u>950,000</u>	<u>450,000</u>
<i>NET INCREASE IN CASH</i>	95,099	95,099	(18,648)
Cash and cash equivalents, beginning of year	<u>264,875</u>	<u>264,875</u>	<u>283,523</u>
Cash and cash equivalents, end of year	<u><u>\$ 359,974</u></u>	<u><u>\$ 359,974</u></u>	<u><u>\$ 264,875</u></u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2013

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2013	2012
ASSETS				
Cash and cash equivalents	\$ 289,611	\$5,564,946	\$5,854,557	\$ 6,700,760
Due from other funds	-	-	-	-
Total assets	\$ 289,611	\$5,564,946	\$5,854,557	\$ 6,700,760
LIABILITIES				
Overdrafts	\$ 2,212	\$ -	\$ 2,212	\$ -
Taxes collected in advance	-	3,664,621	3,664,621	3,338,044
Due to other funds	-	99	99	99
Due to other entities	-	1,900,226	1,900,226	3,017,779
Total liabilities	2,212	5,564,946	5,567,158	6,355,922
FUND BALANCE				
Fund balance - unreserved	287,399	-	287,399	344,838
Total fund balance	287,399	-	287,399	344,838
Total liabilities and fund balance	\$ 289,611	\$5,564,946	\$5,854,557	\$ 6,700,760

This page left blank intentionally.

FAYETTE COUNTY, TEXAS**FIDUCIARY FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****FOR THE YEAR ENDED DECEMBER 31, 2013****WITH COMPARATIVE TOTALS FOR 2012**

	Expendable	Agency	Totals	
	Trust		(Memorandum Only)	
	Funds	Funds	2013	2012
REVENUES				
Contributions	\$ 57,000	\$ -	\$ 57,000	\$ 57,000
Depository interest	526	-	526	623
Miscellaneous	682,303	-	682,303	1,259,608
Total revenues	<u>739,829</u>	<u>-</u>	<u>739,829</u>	<u>1,317,231</u>
EXPENDITURES				
Administrative and general	776,270	-	776,270	1,285,972
Capital outlay	20,998	-	20,998	20,575
Total expenditures	<u>797,268</u>	<u>-</u>	<u>797,268</u>	<u>1,306,547</u>
Excess (deficit) of revenues over expenditures	(57,439)	-	(57,439)	10,684
Other financing sources (uses)				
Operating transfer in	15,659	-	15,659	9,585
Operating transfer out	(15,659)	-	(15,659)	(19,550)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,965)</u>
Excess revenues and other sources over (under) expenditures and other uses	(57,439)	-	(57,439)	719
Fund balance, beginning of year	344,838	-	344,838	344,119
Fund balance, end of year	<u>\$ 287,399</u>	<u>\$ -</u>	<u>\$ 287,399</u>	<u>\$ 344,838</u>

FAYETTE COUNTY, TEXAS
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2013

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	\$ -	\$109,163	\$116,335	\$ 4,230
Total assets	<u>\$ -</u>	<u>\$109,163</u>	<u>\$116,335</u>	<u>\$ 4,230</u>
LIABILITIES				
Overdrafts	\$ 2,212	\$ -	\$ -	\$ -
Total liabilities	<u>2,212</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Fund balance - restricted	(2,212)	109,163	116,335	4,230
Total fund balance	<u>(2,212)</u>	<u>109,163</u>	<u>116,335</u>	<u>4,230</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$109,163</u>	<u>\$116,335</u>	<u>\$ 4,230</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2013	2012
<u>\$42,635</u>	<u>\$ 6,911</u>	<u>\$ 6,073</u>	<u>\$ 131</u>	<u>\$ 4,134</u>	<u>\$289,612</u>	<u>\$344,838</u>
<u><u>\$42,635</u></u>	<u><u>\$ 6,911</u></u>	<u><u>\$ 6,073</u></u>	<u><u>\$ 131</u></u>	<u><u>\$ 4,134</u></u>	<u><u>\$289,612</u></u>	<u><u>\$344,838</u></u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,212</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,212</u>	<u>-</u>
<u>42,635</u>	<u>6,911</u>	<u>6,073</u>	<u>131</u>	<u>4,134</u>	<u>287,400</u>	<u>344,838</u>
<u>42,635</u>	<u>6,911</u>	<u>6,073</u>	<u>131</u>	<u>4,134</u>	<u>287,400</u>	<u>344,838</u>
<u><u>\$42,635</u></u>	<u><u>\$ 6,911</u></u>	<u><u>\$ 6,073</u></u>	<u><u>\$ 131</u></u>	<u><u>\$ 4,134</u></u>	<u><u>\$289,612</u></u>	<u><u>\$344,838</u></u>

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

WITH COMPARATIVE TOTALS FOR 2012

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
REVENUES				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	328
Miscellaneous	6,002	565,060	-	4,983
Total revenues	<u>6,002</u>	<u>565,060</u>	<u>-</u>	<u>5,311</u>
EXPENDITURES				
Administrative and general	9,768	585,116	4,176	4,441
Capital outlay	-	-	-	-
Total expenditures	<u>9,768</u>	<u>585,116</u>	<u>4,176</u>	<u>4,441</u>
Excess of revenues over expenditures	(3,766)	(20,056)	(4,176)	870
Other financing sources(uses)				
Operating transfer in	-	-	7,005	-
Operating transfer out	-	-	-	(9,431)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>7,005</u>	<u>(9,431)</u>
Excess revenues and other sources over(under) expenditures and other uses	(3,766)	(20,056)	2,829	(8,561)
Fund balance, beginning of year	<u>\$ 1,554</u>	<u>\$ 129,219</u>	<u>\$ 113,506</u>	<u>\$ 12,791</u>
Fund balance, end of year	<u><u>\$ (2,212)</u></u>	<u><u>\$ 109,163</u></u>	<u><u>\$ 116,335</u></u>	<u><u>\$ 4,230</u></u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2013	2012
\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ 57,000
-	141	(151)	4	204	526	623
<u>34,286</u>	<u>4,636</u>	<u>8,602</u>	<u>122</u>	<u>58,613</u>	<u>682,304</u>	<u>1,269,193</u>
<u>34,286</u>	<u>4,777</u>	<u>65,451</u>	<u>126</u>	<u>58,817</u>	<u>739,830</u>	<u>1,326,816</u>
37,858	432	75,419	100	58,960	776,270	1,305,522
-	-	20,998	-	-	20,998	20,575
<u>37,858</u>	<u>432</u>	<u>96,417</u>	<u>100</u>	<u>58,960</u>	<u>797,268</u>	<u>1,326,097</u>
(3,572)	4,345	(30,966)	26	(143)	(57,438)	719
3,977	1,405	3,272	-	-	15,659	-
(1,086)	(3,737)	(1,405)	-	-	(15,659)	-
<u>2,891</u>	<u>(2,332)</u>	<u>1,867</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(681)	2,013	(29,099)	26	(143)	(57,438)	719
<u>\$43,316</u>	<u>\$ 4,898</u>	<u>\$ 35,172</u>	<u>\$ 105</u>	<u>\$ 4,277</u>	<u>\$ 344,838</u>	<u>\$ 344,119</u>
<u>\$42,635</u>	<u>\$ 6,911</u>	<u>\$ 6,073</u>	<u>\$ 131</u>	<u>\$ 4,134</u>	<u>\$ 287,400</u>	<u>\$ 344,838</u>

FAYETTE COUNTY, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2013

	<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	\$ 587	\$40,564	\$3,664,621	\$ 99	\$ 83,328	\$ 981,235	\$117,445
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 587</u>	<u>\$40,564</u>	<u>\$3,664,621</u>	<u>\$ 99</u>	<u>\$ 83,328</u>	<u>\$ 981,235</u>	<u>\$117,445</u>
LIABILITIES							
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	3,664,621	-	-	-	-
Due to other funds	-	-	-	99	-	-	-
Due to other entities	587	40,564	-	-	83,328	981,235	117,445
Total liabilities	<u>587</u>	<u>40,564</u>	<u>3,664,621</u>	<u>99</u>	<u>83,328</u>	<u>981,235</u>	<u>117,445</u>
FUND BALANCE							
Fund balance - unreserved	-	-	-	-	-	-	-
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 587</u>	<u>\$40,564</u>	<u>\$3,664,621</u>	<u>\$ 99</u>	<u>\$ 83,328</u>	<u>\$ 981,235</u>	<u>\$117,445</u>

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2013	2012
\$ 1,887	\$ 7,924	\$16,164	\$ 3,662	\$31,064	\$52,940	\$ 563,426	\$ 5,564,946	\$6,355,922
-	-	-	-	-	-	-	-	-
<u>\$ 1,887</u>	<u>\$ 7,924</u>	<u>\$16,164</u>	<u>\$ 3,662</u>	<u>\$31,064</u>	<u>\$52,940</u>	<u>\$ 563,426</u>	<u>\$ 5,564,946</u>	<u>\$6,355,922</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	3,664,621	3,338,044
-	-	-	-	-	-	-	99	99
<u>1,887</u>	<u>7,924</u>	<u>16,164</u>	<u>3,662</u>	<u>31,064</u>	<u>52,940</u>	<u>563,426</u>	<u>1,900,226</u>	<u>3,017,779</u>
<u>1,887</u>	<u>7,924</u>	<u>16,164</u>	<u>3,662</u>	<u>31,064</u>	<u>52,940</u>	<u>563,426</u>	<u>5,564,946</u>	<u>6,355,922</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 1,887</u>	<u>\$ 7,924</u>	<u>\$16,164</u>	<u>\$ 3,662</u>	<u>\$31,064</u>	<u>\$52,940</u>	<u>\$ 563,426</u>	<u>\$ 5,564,946</u>	<u>\$6,355,922</u>

This page left blank intentionally.

STATISTICAL SECTION

This page left blank intentionally.

FAYETTE COUNTY, TEXAS
SCHEDULE OF ASSESSED VALUES, PROPERTY
TAX RATES, AND TAXES LEVIED
FOR 2012 AND THE PRIOR FIVE YEARS

Year	Ad Valorem Tax Assessment		Fayette County	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2013	\$ 2,406,087,922	100%	0.2873	\$ 6,912,691
2012	\$ 2,259,667,800	100%	0.2777	\$ 6,275,097
2011	\$ 2,227,507,051	100%	0.2773	\$ 6,176,877
2010	\$ 2,198,974,984	100%	0.2767	\$ 6,084,564
2009	\$ 2,285,460,821	100%	0.2517	\$ 5,752,505
2008	\$ 2,240,803,180	100%	0.2517	\$ 5,640,102

Year	Ad Valorem Tax Assessment		Farm-To-Market Roads	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2013	\$ 2,394,171,118	100%	0.1320	\$ 3,160,306
2012	\$ 2,247,511,730	100%	0.1320	\$ 2,966,715
2011	\$ 2,215,260,882	100%	0.1314	\$ 2,910,853
2010	\$ 2,186,958,041	100%	0.1314	\$ 2,873,663
2009	\$ 2,273,437,190	100%	0.1259	\$ 2,862,257
2008	\$ 2,228,839,019	100%	0.1259	\$ 2,806,108

This page left blank intentionally.

INTERNAL CONTROL AND COMPLIANCE

This page left blank intentionally.



TRLICEK & CO., P.C.
Certified Public Accountants
113 W. Colorado St.
P.O. Box 817
La Grange, TX 78945
(979) 968-9635

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

Honorable County Judge and
Commissioners' Court
Fayette County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Fayette County, Texas' basic financial statements, and have issued our report thereon dated August 1, 2014.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Trlicek & Co., P.C.

Trlicek & Co., P.C.

August 1, 2014