

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2017

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**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Jeff R. Steinhauser
County Judge	Edward F. Janecka
Tax Assessor/Collector	Rosalinda Adamcik
County Clerk	Julie Karstedt
County Attorney	Peggy Supak
District Clerk	Linda Svrcek
County Surveyor	Gene Kruppa
Veterans Service	Jackie Wessels
County Sheriff	Keith Korenek
Justice of Peace No. 1	Randy Albers
Justice of Peace No. 2	Sheila Coufal
Justice of Peace No. 3	Charles Zapalac
Justice of Peace No. 4	Dan Mueller
Constable No. 1	William Roensch
Constable No. 2	Roger Wunderlich
Constable No. 3	Robert Chambers
Constable No. 4	Jason Strickland
County Agent - Agriculture/Natural Resource	Scott Willey
County Agent - Family & Consumer Science	Sally Garrett
County Agent - 4H & Youth Development	Kayla Kaspar
County Auditor	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	Harvey Berckenhoff
County Commissioner No. 4	Tom Muras

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FINANCIAL SECTION

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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, 2017, 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, 2017, 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.

La Grange, Texas
July 20, 2018

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, 2017. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of Fayette County's financial performance.

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

Overview of the Financial Statements

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

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

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

The *Statement of Activities* provides information which shows how the County's net position changed as a result of the year's activities. The statement uses the accrual basis of accounting, which is similar to the accounting used by private-sector businesses. All of the revenues and expenses are reported regardless of the timing of when cash is received or paid. The statement identifies the extent to which each expenditure function draws from general revenues of the County (primarily local taxes) or is financed through charges for services (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 Position* using an accrual basis of accounting. Agency funds held by the County involve only the receipt, temporary investment, and remittance of resources to individuals, private organizations, or other governments in a purely custodial capacity (assets equal liabilities). The agency funds reported by the County include a payroll clearing account, 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 Position* — 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 position is reported as Governmental Activities.

Description	2017	2016	Dollar Change	Total Percentage Change 2017-2016
Current and other assets	\$ 4,985,573	\$ 4,472,346	\$ 513,227	11.48%
Capital assets, net	10,364,370	10,287,006	77,364	0.75%
Deferred outflows	3,611,991	4,211,886	(599,895)	100.00%
Total assets	<u>18,961,934</u>	<u>18,971,238</u>	<u>(9,304)</u>	<u>-0.05%</u>
Current and other liabilities	763,349	736,131	27,218	3.70%
Long-term liabilities	12,795,322	5,124,454	7,670,868	149.69%
Deferred inflows	347,055	437,787	-	100.00%
Total liabilities	<u>13,905,726</u>	<u>6,298,372</u>	<u>7,607,354</u>	<u>120.78%</u>
Net Position:				
Net investment in capital assets	8,028,445	9,022,159	(993,714)	-11.01%
Unassigned	(2,972,237)	3,649,707	(6,621,944)	-181.44%
Total net position	<u>\$ 5,056,208</u>	<u>\$ 12,671,866</u>	<u>\$ (7,615,658)</u>	<u>-60.10%</u>

The County's assets exceeded liabilities by \$5,056,208 at the close of the fiscal year. The majority of the County's net position is invested in capital assets (land, buildings, and equipment) owned by the County. These assets are not available for future expenditures since they will not be sold. Unassigned net position — the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are (\$2,972,237) at the end of the year. This deficit balance is mainly due to a cost of living adjustment to the net pension liability of \$6,443,261 per TCDRS.

General Governmental Functions

General Fund

An excess of revenues over expenditures of \$ 79,331 was reported for the calendar year ended December 31, 2017. For comparison purposes, revenues from the General Fund amounted to \$14,606,561 and \$13,256,358 for the calendar years ended December 31, 2017 and 2016, respectively. The sources of revenues for the 2017 calendar year are summarized below.

Description	2017	2016	Dollar Change	Total Percentage Change 2017-2016
Ad valorem taxes	\$ 7,945,518	\$ 7,108,902	\$ 836,616	11.77%
Other taxes	1,883,562	1,677,302	206,260	12.30%
Licenses and permits	75,996	63,442	12,554	19.79%
Intergovernmental	385,760	335,824	49,936	14.87%
Fines and forfeitures	893,082	929,070	(35,988)	-3.87%
Depository interest	69,815	62,692	7,123	11.36%
Miscellaneous	388,640	297,299	91,341	30.72%
Charges for services	2,964,188	2,781,827	182,361	6.56%
Total revenues	<u>\$ 14,606,561</u>	<u>\$ 13,256,358</u>	<u>\$ 1,350,203</u>	<u>10.19%</u>

Expenditures from the General Fund amounted to \$14,427,956 and \$13,673,155 for the calendar years ended December 31, 2017 and 2016, respectively. An analysis of expenditures for the year is presented as follows:

Description	2017	2016	Dollar Change	Total Percentage Change 2017-2016
Administrative and general	\$ 2,769,425	\$ 2,167,025	\$ 602,400	27.80%
Financial administration	995,537	984,917	10,620	1.08%
Judicial	1,170,711	1,117,606	53,105	4.75%
Legal	453,493	470,504	(17,011)	-3.62%
Public safety	6,290,062	5,868,885	421,177	7.18%
Public facilities	1,504,097	1,531,381	(27,284)	-1.78%
Capital outlay	551,865	834,500	(282,635)	-33.87%
Other expenditures	692,766	698,337	(5,571)	-0.80%
Total expenditures	<u>\$ 14,427,956</u>	<u>\$ 13,673,155</u>	<u>\$ 754,801</u>	<u>5.52%</u>

Special Revenue Funds

The Road and Bridge Funds, Indigent Health Care Fund, Community Corrections Funds, Juvenile Probation Funds, Law Library Fund, Sheriff Continuing Education Fund, Constables Continuing Education Fund, Courthouse Security Fund, Court Reporter Service Fund, County Clerk Records Management and Preservation Fund, Records Management and Preservation Fund, County Clerk Records Archive Fund, Justice Court Technology Fund, Election Services Contract Fund and County and District Court Technology Fund make up the Special Revenue Funds. These funds

had combined revenues of \$7,534,638 and expenditures of \$7,795,530 for the calendar year ended December 31, 2017.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2017, this fund had revenues of \$256,918 and expenditures of \$270,192. These expenditures consisted of principal payments of \$252,000 and interest payments of \$18,192.

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 \$264,991 and expenses of \$157,325 for the calendar year ended December 31, 2017.

Fiduciary Funds

The County maintains Expendable Trust Funds. These funds consist of the Check Collection and Processing Fund, Court Costs Fund, County Attorney Forfeiture Fund, County Attorney Seizure Fund, Sheriff Forfeiture Fund, Narcotics Unit Seizure Fund, Narcotics Unit Forfeiture Operating Fund, Permanent School Fund, and Permanent School Available Fund. These funds had combined revenues of \$1,491,351 and expenditures of \$1,149,986 for the calendar year ended December 31, 2017.

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 \$138,294.

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 2017.

Fund	2017	2016
General Fund	156,958	141,408
Special Revenue Fund	2,683,294	2,634,859
Debt Service Fund	-	-
Proprietary Fund	386,203	278,537
Fiduciary Funds	8,021,393	8,134,255
Total	\$ 11,247,848	\$ 11,189,059

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 POSITION
DECEMBER 31, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 4,505,929
Taxes receivable, net	329,890
Sales tax receivable	146,267
Due from other fund	3,487
Capital assets:	
Land	1,776,710
Buildings	11,465,965
Equipment	12,929,834
Vehicles	2,904,573
Construction in Progress	91,522
Total capital assets	<u>29,168,604</u>
Less accumulated depreciation	<u>(18,804,234)</u>
Total capital assets, net	<u>10,364,370</u>
Total assets	<u><u>15,349,943</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges	<u>3,611,991</u>
Total Outflows of Resources	<u><u>3,611,991</u></u>
LIABILITIES	
Accounts payable	132,576
Overdrafts	2,640
Noncurrent Liabilities:	
Due within one year	628,133
Due in more than one year	1,707,792
Net pension liability	<u>11,087,530</u>
Total liabilities	<u><u>13,558,671</u></u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	<u>347,055</u>
Total Deferred Inflows of Resources	<u><u>347,055</u></u>
NET POSITION	
Net investment in capital assets	8,028,445
Unassigned	<u>(2,972,237)</u>
Total net position	<u><u>\$ 5,056,208</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, 2017

WITH COMPARATIVE TOTALS FOR 2016

	Governmental			Fiduciary
	Fund Types			Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$ 7,961,571	\$ 4,330,959	\$ 254,184	\$ -
Other taxes	1,883,562	-	-	-
Licenses and permits	75,996	-	-	-
Intergovernmental revenue	385,760	891,604	-	-
Fines and forfeitures	893,082	-	-	-
Depository interest	69,815	59,695	2,734	6,050
Tobacco settlement	-	33,434	-	-
Miscellaneous	388,640	545,796	-	1,485,301
Total general	<u>11,658,426</u>	<u>5,861,488</u>	<u>256,918</u>	<u>1,491,351</u>
Charges for services	2,964,188	1,673,150	-	-
Total revenues	<u>14,622,614</u>	<u>7,534,638</u>	<u>256,918</u>	<u>1,491,351</u>
EXPENDITURES				
Administrative and general	3,759,449	1,507,092	252,000	1,039,095
Financial administration	995,537	-	-	-
Judicial	1,170,711	-	-	-
Legal	453,493	-	-	-
Public safety	6,290,062	-	-	-
Public transportation	-	5,529,054	-	-
Public facilities	1,504,097	-	-	-
Public health	-	75,032	-	-
Extension service	283,029	-	-	-
Elections	140,482	-	-	-
Rural addressing	88,638	-	-	-
Depreciation	1,198,766	-	-	-
Debt service:				
Interest paid	10,752	6,030	18,192	-
Pension related expense	3,599,834	3,599,834	-	-
Total expenditures	<u>19,494,850</u>	<u>10,717,042</u>	<u>270,192</u>	<u>1,039,095</u>
Excess (deficit) of revenues				
over expenditures	(4,872,236)	(3,182,404)	(13,274)	452,256
Other financing sources (uses)	(99,274)	86,000	13,274	-
Excess revenues and other sources over				
(under) expenditures and other uses	(4,971,510)	(3,096,404)	-	452,256
Fund balance, beginning of year	7,837,331	3,830,795	-	1,003,740
Fund balance, end of year	<u>\$ 2,865,821</u>	<u>\$ 734,391</u>	<u>\$ -</u>	<u>\$ 1,455,996</u>

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

Totals (Memorandum Only)	
2017	2016
\$ 12,546,714	\$ 11,347,450
1,883,562	1,677,302
75,996	63,442
1,277,364	1,251,395
893,082	929,070
138,294	127,415
33,434	28,113
<u>2,419,737</u>	<u>2,378,430</u>
19,268,183	17,802,617
4,637,338	4,392,060
<u>23,905,521</u>	<u>22,194,677</u>
6,557,636	4,539,319
995,537	984,917
1,170,711	1,117,606
453,493	470,504
6,290,062	5,868,885
5,529,054	4,889,306
1,504,097	1,531,381
75,032	73,698
283,029	273,801
140,482	160,053
88,638	83,866
1,198,766	1,134,000
34,974	42,239
<u>7,199,668</u>	<u>-</u>
<u>31,521,179</u>	<u>21,169,575</u>
(7,615,658)	1,025,102
-	347,195
(7,615,658)	1,372,297
<u>12,671,866</u>	<u>11,299,569</u>
<u>\$ 5,056,208</u>	<u>\$ 12,671,866</u>

FAYETTE COUNTY, TEXAS*BALANCE SHEET - GOVERNMENTAL FUNDS**DECEMBER 31, 2017*

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 156,958	\$ 3,962,768	\$ 4,119,726
Taxes receivable, net	329,890	-	329,890
Sales tax receivable	146,267	-	146,267
Due from other fund	3,487	-	3,487
Total assets	<u>636,602</u>	<u>3,962,768</u>	<u>4,599,370</u>
 LIABILITIES			
Accounts payable	33,715	98,861	132,576
Overdrafts	-	2,640	2,640
Deferred tax revenue	329,890	-	329,890
Total liabilities	<u>363,605</u>	<u>101,501</u>	<u>465,106</u>
 FUND BALANCES			
Unassigned	272,997	-	272,997
Restricted for special revenue and expendable trust funds	-	3,861,267	3,861,267
Total fund balances	<u>272,997</u>	<u>3,861,267</u>	<u>4,134,264</u>
 Total liabilities and fund balances	 <u>\$ 636,602</u>	 <u>\$ 3,962,768</u>	 <u>\$ 4,599,370</u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET

TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2017

Total fund balances - governmental funds balance sheet	\$ 4,134,264
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not reported in the funds.	10,364,370
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	329,890
The assets and liabilities of internal service funds are included in governmental activities.	386,203
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	(2,335,925)
Recognition of the County's net pension liability is not reported in the funds	(11,087,530)
Deferred resources inflows related to the pension plan are not reported in the funds	(347,055)
Deferred resources outflows related to the pension plan are not reported in the funds	<u>3,611,991</u>
Net position of governmental activities - statement of net position	<u><u>\$ 5,056,208</u></u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017*

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 7,945,518	\$ 4,585,143	\$ 12,530,661
Other taxes	1,883,562	-	1,883,562
Licenses and permits	75,996	-	75,996
Intergovernmental revenue	385,760	891,604	1,277,364
Fines and forfeitures	893,082	-	893,082
Depository interest	69,815	68,479	138,294
Tobacco settlement	-	33,434	33,434
Miscellaneous	388,640	2,031,097	2,419,737
Total general	<u>11,642,373</u>	<u>7,609,757</u>	<u>19,252,130</u>
Charges for services	2,964,188	1,673,150	4,637,338
Total revenues	<u>14,606,561</u>	<u>9,282,907</u>	<u>23,889,468</u>
EXPENDITURES			
Administrative and general	2,769,425	2,546,187	5,315,612
Financial administration	995,537	-	995,537
Judicial	1,170,711	-	1,170,711
Legal	453,493	-	453,493
Public safety	6,290,062	-	6,290,062
Public transportation	-	5,529,054	5,529,054
Public facilities	1,504,097	-	1,504,097
Public health	-	75,032	75,032
Extension service	283,029	-	283,029
Elections	140,482	-	140,482
Rural addressing	88,638	-	88,638
Capital outlay	551,865	673,956	1,225,821
Debt service:			
Interest paid	10,752	24,222	34,974
Principal retired	169,865	367,257	537,122
Total expenditures	<u>14,427,956</u>	<u>9,215,708</u>	<u>23,643,664</u>
Excess (deficit) of revenues over expenditures	178,605	67,199	245,804
Other financing sources (uses)	<u>(99,274)</u>	<u>307,475</u>	<u>208,201</u>
Excess revenues and other sources over (under) expenditures and other uses	79,331	374,674	454,005
Fund balance, beginning of year	<u>193,666</u>	<u>3,486,593</u>	<u>3,680,259</u>
Fund balance, end of year	<u>\$ 272,997</u>	<u>\$ 3,861,267</u>	<u>\$ 4,134,264</u>

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

FAYETTE COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET POSITION
DECEMBER 31, 2017*

Net change in fund balances - total governmental funds	\$ 454,005
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.	1,276,130
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,198,766)
Issuance of bonds during current fiscal year	(1,400,000)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	328,922
Change in internal service fund is not included in net change of fund balance	107,666
Net change in deferred revenues is not record in statement of activities	16,053
Change in County's net pension liability is not reported in the funds	<u>(7,199,668)</u>
Change in net position of governmental activities - statement of activities	<u><u>\$(7,615,658)</u></u>

The accompanying notes are an integral part of this statement.

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FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Nonmajor Internal Service Fund
	Internal Service Funds
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 386,203
Total Current Assets	<u>386,203</u>
Total Assets	<u><u>\$ 386,203</u></u>
LIABILITIES:	
Accounts payable	\$ -
Total Liabilities	<u>-</u>
NET POSITION:	
Unassigned	386,203
Total Net Position	<u><u>\$ 386,203</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS*STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Nonmajor Internal Service Fund
	<u>Internal Service Funds</u>
OPERATING REVENUES:	
Employee HRA account contributions	\$ 251,871
Interest income	-
Miscellaneous	<u>13,120</u>
Total revenues	264,991
OPERATING EXPENSES:	
Claims	154,715
Administration fee	-
Miscellaneous	<u>2,610</u>
Total expenses	<u>157,325</u>
Excess (deficit) of revenues over expenses	107,666
Other financing sources (uses)	
Operating transfers out	<u>-</u>
Total other financing sources (uses)	<u>-</u>
Change in Net Position	107,666
Total Net Position, beginning of year	<u>278,537</u>
Total Net Position, end of year	<u>\$ 386,203</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ 107,666
Adjustments to reconcile net income to net cash flow used for operating activities:	
Decrease in accounts payable	-
Net cash provided by operating activities	<u>107,666</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>	
Transfer to other funds	-
Net cash provided by capital and related financing activities	<u>-</u>
<i>NET INCREASE IN CASH</i>	107,666
Cash and cash equivalents, beginning of year	<u>278,537</u>
Cash and cash equivalents, end of year	<u><u>\$ 386,203</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2017

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 6,741,919
Total assets	<u>\$ 6,741,919</u>
LIABILITIES	
Taxes collected in advance	\$ 3,965,773
Due to other funds	3,487
Due to other entities	<u>2,772,659</u>
Total liabilities and net position	<u>\$ 6,741,919</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

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, 2017, 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, 2017

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements

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

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

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

C. Fund Accounting

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

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

Governmental Fund Types

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

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

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

Proprietary Fund Types

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

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

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, 2017

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, 2017

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, 2017

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, 2017, 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	\$ 13,847,827	\$ 14,582,986	\$ 735,159
Special Revenue Funds	5,855,550	5,779,719	(75,831)
Debt Service Fund	279,000	269,000	(10,000)
Totals	<u>\$ 19,982,377</u>	<u>\$ 20,631,705</u>	<u>\$ 649,328</u>

For fiscal year ended December 31, 2017, 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	\$ 13,895,073	\$ 14,919,168	\$ 1,024,095
Special Revenue Funds	6,329,656	6,573,966	244,310
Debt Service Fund	269,224	270,192	968
Totals	<u>\$ 20,493,953</u>	<u>\$ 21,763,326</u>	<u>\$ 1,269,373</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, 2017, 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, 2017

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, 2017 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Debt Service Fund	General Fund	\$ 13,274
Special Revenue Fund	General Fund	100,000
General Fund	Expendable Trust	14,000

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, 2017**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2017 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,766,136,499 as determined by the Central Appraisal District, as follows:

		<u>Rate</u>
General Fund	\$.2633
Fire Departments		.0200
Special Revenue:		
Road & Bridge	.0200	
Road & Bridge Special	<u>.1359</u>	
Total Special Revenue		.1559
Debt Service		<u>.0097</u>
Total	\$	<u>.4489</u>

The County had delinquent taxes receivable at December 31, 2017 of \$412,363. An allowance for uncollectible taxes is \$82,473 at December 31, 2017. The net taxes receivable was \$329,890 which is reflected on the General Fund – Balance Sheet at December 31, 2017.

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 2017 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, 2017 were \$3,965,773.

NOTE 7 - PENSION OBLIGATION

Texas County and District Retirement System (TCDRS)

A. Plan Description

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

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017**

NOTE 7 - PENSION COSTS (Continued)

A. Plan Description (Continued)

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

B. Benefits

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

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	113
Inactive employees entitled to but not yet receiving benefits	171
Active employees	213
	<u>497</u>

C. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County Percentage is 10.56%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County’s contributions to TCDRS for the year ended December 31, 2017, were \$952,077 and were equal to the required contributions.

D. Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2016, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

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

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 7 - PENSION COSTS (Continued)

D. Net Pension Liability (Continued)

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

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (2)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	10.00%	4.70%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

(1) Target asset allocation adopted at the April 2017 TCDRS Board meeting

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2017 capital market assumptions.

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

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

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

E. Discount Rate

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017**

NOTE 7 - PENSION COSTS (Continued)

F. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Position Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance as of December 31, 2015	\$ 44,672,239	\$ 40,275,214	\$ 4,397,025
Changes for the year:			
Service cost	1,100,110	-	1,100,110
Interest on total pension liability (1)	3,838,949	-	3,838,949
Effect of plan changes (2)	6,443,261	-	6,443,261
Effect of economic/demographic gains or losses	(42,387)	-	(42,387)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(39,597)	(39,597)	-
Benefits payments	(1,951,275)	(1,951,275)	-
Administrative expenses	-	(32,429)	32,429
Member contributions	-	623,714	(623,714)
Net investment income	-	2,986,269	(2,986,269)
Employer contributions	-	911,512	(911,512)
Other (3)	-	160,362	(160,362)
Balance as of December 31, 2016	<u>\$ 54,021,300</u>	<u>\$ 42,933,770</u>	<u>\$ 11,087,530</u>

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

(2) Reflects increase in substantively automatic COLA valued.

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

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

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

	1%	Current	1%
	Decrease	Discount Rate	Increase
	7.10%	8.10%	9.10%
Total Pension Liability	\$ 61,313,745	\$ 54,021,300	\$ 47,997,858
Fiduciary Net Position	42,933,770	42,933,770	42,933,770
Net Pension Liability / (Asset)	<u>\$ 18,379,975</u>	<u>\$ 11,087,530</u>	<u>\$ 5,064,088</u>

H. Pension Plan Fiduciary Net Position

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

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 7 - PENSION COSTS (Continued)

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

For the year ended December 31, 2016, the County recognized pension expense of \$770,353. At December 31, 2016, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount (a)	Date Established (b)	Original Recognition Period ©	Amount Recognized for 2016 (1) (a) / ©	Balances of Deferred Inflows and Outflows as of 12/31/2016	
					Inflows	Outflows
Investment (gains) or losses	\$ 263,009	12/31/2016	5.0	\$ 52,602	\$ -	\$ 210,408
	3,281,870	12/31/2015	5.0	656,374	-	1,969,122
	515,514	12/31/2014	5.0	103,103	-	206,206
Economic/demographic (gains) or losses	(42,387)	12/31/2016	4.0	(10,597)	31,790	-
	(351,099)	12/31/2015	5.0	(70,220)	210,660	-
	(261,512)	12/31/2014	5.0	(52,302)	104,605	-
Assumption changes or inputs	-	12/31/2016	4.0	-	-	-
	456,963	12/31/2015	5.0	91,393	-	274,178
	-	12/31/2014	5.0	-	-	-
Employer contributions made subsequent to measurement date				-	-	952,077
				<u>\$ 770,353</u>	<u>\$ 347,055</u>	<u>\$3,611,991</u>

(1) Investment (gains)/losses are recognized in pension expense over a period of five years; economic/demographic (gains)/losses and assumption changes or inputs are recognized over the average remaining service life for all above, inactive, and retired members.

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

Year ended December 31:	
2017	\$ 770,352
2018	770,352
2019	719,552
2020	52,602
	<u>\$ 2,312,858</u>

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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, 2017, no premiums were received and no administrative fees were paid. Fund equity as of December 31, 2017 was \$386,203.

NOTE 8 – SELF INSURANCE FUNDS (Continued)

Resources to pay claims for the above self insurance funds are derived from the General Fund, Road & Bridge Funds, and Probation Funds and are recorded as revenues of the internal service funds and expenditures of the General Fund, Road & Bridge Funds, and Probation Funds in accordance with NCGA Interpretation 11, Claims and Judgment Transactions for Governmental Funds. It is management’s opinion that fund equities of the self-insurance fund plus revenues for fiscal year 2017 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 1/1/2017	Additions	Dispositions	Balance 12/31/2017
Land	\$ 1,776,710	\$ -	\$ -	\$ 1,776,710
Buildings	11,418,715	47,250	-	11,465,965
Equipment	12,541,183	805,280	(416,629)	12,929,834
Vehicles	2,777,413	337,891	(210,731)	2,904,573
Construction in progress	-	91,522	-	91,522
Total capital assets	<u>\$ 28,514,021</u>	<u>\$ 1,281,943</u>	<u>\$ (627,360)</u>	<u>\$ 29,168,604</u>
Accumulated depreciation				
Buildings	(6,248,342)	(278,354)	-	(6,526,696)
Equipment	(9,765,521)	(695,547)	(414,486)	(10,046,582)
Vehicles	(2,213,152)	(224,865)	(207,061)	(2,230,956)
Total accumulated depreciation	<u>(18,227,015)</u>	<u>(1,198,766)</u>	<u>(621,547)</u>	<u>(18,804,234)</u>
Total capital assets, net	<u><u>\$ 10,287,006</u></u>	<u><u>\$ 83,177</u></u>	<u><u>\$ (1,248,907)</u></u>	<u><u>\$ 10,364,370</u></u>

NOTE 10 – LEASE OBLIGATIONS

The County has commitments under several operating lease agreements for equipment, office space, warehouse space and land. Generally, these lease agreements are cancelable by the County at any time. The County’s management does feel, however, that such leases will generally be renewed or replaced each year. Total rent expense under operating leases was approximately \$45,203 for the year ended December 31, 2017.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017**

NOTE 10 – LEASE OBLIGATIONS (Continued)

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2017:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2017
Radio Equipment	October 13, 2014	2.00%	\$ 236,239
Max Pak Bailer	January 15, 2015	1.95%	24,517
In-Car Video Cameras	November 11, 2015	1.92%	98,492
John Deere Tractor w/Boom Axe	February 10, 2016	1.75%	96,062
Two John Deere Backhoes	March 28, 2016	1.69%	140,414
Etnyre Chipsreader	August 24, 2017	1.90%	208,201
			<u>\$ 803,925</u>

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

Year ending December 31,	General Long-term Debt Account Group
2018	\$ 345,987
2019	320,990
2020	78,180
2021	44,081
2022	44,080
Minimum lease payments for all capital leases	833,318
Less amount representing interest	(29,393)
Present value of minimum lease payments	<u>\$ 803,925</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, 2017 were \$132,000.

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

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)

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, 2017 were \$0.

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

The summary of bonded indebtedness is as follows:

	<u>Series 2003</u>	<u>Series 2007</u>	<u>Series 2017</u>	<u>Total</u>
Interest rates	4.35%	4.65%	1.90%	
Interest dates	2/15;8/15	3/15;9/15	8/1;2/1	
Final maturity	8/15/2018	9/15/2017	8/1/2027	
Authorized	\$ 1,980,000	\$ 1,000,000	\$ 1,400,000	
Balance, December 31, 2016	\$ 264,000	\$ 120,000	\$ -	\$ 384,000
Bond issued	-	-	1,400,000	1,400,000
Bonds retired	(132,000)	(120,000)	-	(252,000)
Balance, December 31, 2017	<u>\$ 132,000</u>	<u>\$ -</u>	<u>\$ 1,400,000</u>	<u>\$ 1,532,000</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2017 are as follows:

Year Ending December 31,	<u>Series 2003</u>		<u>Series 2017</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 132,000	\$ 5,822	\$ 150,146	\$ 2,259	\$ 282,146	\$ 8,081
2019	-	-	128,658	23,747	128,658	23,747
2020	-	-	131,102	21,303	131,102	21,303
2021	-	-	133,542	18,863	133,542	18,863
2022	-	-	136,130	16,275	136,130	16,275
2023	-	-	138,717	13,688	138,717	13,688
2024	-	-	141,353	11,052	141,353	11,052
2025	-	-	144,015	8,390	144,015	8,390
2026	-	-	146,774	5,630	146,774	5,630
2027	-	-	149,563	2,842	149,563	2,842
	<u>\$ 132,000</u>	<u>\$ 5,822</u>	<u>\$ 1,400,000</u>	<u>\$ 124,049</u>	<u>\$ 1,532,000</u>	<u>\$ 129,871</u>

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017**

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2017, 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 \$33,434 of which the Commissioner's Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

REQUIRED SUPPLEMENTARY INFORMATION

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FAYETTE COUNTY, TEXAS

*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017*

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$ 7,265,000	\$ 7,970,144	\$ 7,945,518	\$ (24,626)
Other taxes	1,828,000	1,836,521	1,883,562	47,041
Licenses and permits	65,000	75,996	75,996	-
Intergovernmental revenue	267,027	385,760	385,760	-
Fines and forfeitures	1,100,000	893,081	893,082	1
Depository interest	70,000	70,000	69,815	(185)
Miscellaneous	194,000	387,684	388,640	956
Charges for services	3,058,800	2,963,800	2,964,188	388
Total revenues	<u>13,847,827</u>	<u>14,582,986</u>	<u>14,606,561</u>	<u>23,575</u>
EXPENDITURES				
Administrative and general	2,153,319	2,859,643	2,769,425	90,218
Financial administration	1,021,836	1,021,836	995,537	26,299
Judicial	1,191,139	1,223,735	1,170,711	53,024
Legal	591,117	591,117	453,493	137,624
Public safety	6,561,422	6,839,097	6,290,062	549,035
Public facilities	1,533,593	1,541,093	1,504,097	36,996
Extension service	284,489	284,489	283,029	1,460
Elections	155,822	155,822	140,482	15,340
Rural addressing	85,836	85,836	88,638	(2,802)
Capital outlay	306,500	306,500	551,865	(245,365)
Debt service:				
Interest paid	10,000	10,000	10,752	(752)
Principal retired	-	-	169,865	(169,865)
Total expenditures	<u>13,895,073</u>	<u>14,919,168</u>	<u>14,427,956</u>	<u>491,212</u>
Excess (deficit) of revenues over (under) expenditures	(47,246)	(336,182)	178,605	514,787
Other financing sources (uses)	<u>(325,000)</u>	<u>(127,274)</u>	<u>(99,274)</u>	<u>28,000</u>
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	(372,246)	(463,456)	79,331	542,787
Fund balance, beginning of year	<u>193,666</u>	<u>193,666</u>	<u>193,666</u>	<u>-</u>
Fund balance, end of year	<u>\$ (178,580)</u>	<u>\$ (269,790)</u>	<u>\$ 272,997</u>	<u>\$ 542,787</u>

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

	2016	2015	2014
Total pension liability:			
Service cost	\$ 1,100,110	\$ 1,058,013	\$ 1,005,206
Interest on total pension liability	3,838,949	3,384,065	3,173,726
Effect of plan changes	6,443,260	(134,977)	-
Effect of economic/demographic gain or losses	(42,387)	(351,099)	(261,512)
Effect of assumptions changes or inputs	-	456,963	-
Refund of contributions	(39,597)	(61,025)	-
Benefit payments	(1,951,275)	(1,592,272)	(1,361,169)
Net change in total pension liability	9,349,060	2,759,668	2,556,251
Total pension liability - beginning	44,672,240	41,912,572	39,356,321
Total pension liability - ending (a)	<u>\$54,021,300</u>	<u>\$44,672,240</u>	<u>\$41,912,572</u>
Plan fiduciary net position:			
Contributions - employer	\$ 911,512	\$ 923,215	\$ 878,198
Contributions - employee	623,714	611,981	583,244
Net investment income	2,986,268	9,488	2,567,329
Refund of contributions	(39,597)	(61,025)	-
Benefit payments	(1,951,275)	(1,592,272)	(1,361,169)
Administrative expense	(32,429)	(29,011)	(30,037)
Other	160,363	127,184	(12,623)
Net change in plan fiduciary net position	2,658,556	(10,440)	2,624,942
Plan fiduciary net position - beginning	40,275,214	40,285,654	37,660,712
Plan fiduciary net position - ending (b)	<u>\$42,933,770</u>	<u>\$40,275,214</u>	<u>\$40,285,654</u>
County's net pension liability - ending (a) - (b)	<u>\$11,087,530</u>	<u>\$ 4,397,026</u>	<u>\$ 1,626,918</u>
Plan fiduciary net position as a percentage of the total pension liability	79.48%	90.16%	96.12%
Covered - employee payroll	\$ 8,910,203	\$ 8,742,590	\$ 8,332,057
County's net pension liability as a percentage of covered - employee payroll	124.44%	50.29%	19.53%

Notes to Schedule:

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

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

	2016	2015	2014	2013
Actuarially required contribution	\$ 911,512	\$ 923,215	\$ 878,198	\$ 807,750
Contributions in relation to the actuarially determined contribution	(911,512)	(923,215)	(878,198)	(807,750)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$8,910,203	\$8,742,590	\$8,332,057	\$ 8,021,342
Contributions as a percentage of covered-employee payroll	10.23%	10.56%	10.54%	10.07%

Notes to Schedule

Valuation Date:

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	12.8 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions. 2016: No changes in plan provisions.

* Only changes effective 2015 and later shown in the Notes to Schedule.

2012	2011	2010	2009	2008	2007
\$ 775,869	\$ 700,756	\$ 667,096	\$ 576,421	\$ 524,594	\$ 538,793
(775,869)	(702,281)	(667,096)	(606,685)	(563,138)	(538,793)
\$ -	\$ (1,525)	\$ -	\$ (30,264)	\$ (38,544)	\$ -
\$7,965,794	\$7,616,909	\$7,235,316	\$7,038,107	\$6,532,924	\$6,250,498
9.74%	9.20%	9.22%	8.19%	8.03%	8.62%

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COMBINING AND INDIVIDUAL FUND STATEMENTS

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FAYETTE COUNTY, TEXAS

GENERAL FUND

BALANCE SHEET

DECEMBER 31, 2017

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and cash equivalents	\$ 156,958	\$ 141,408
Taxes receivable, net	329,890	313,837
Sales tax receivable	146,267	123,853
Due from other funds	3,487	3,489
Total assets	<u>\$ 636,602</u>	<u>\$ 582,587</u>
 LIABILITIES		
Accounts payable	\$ 33,715	\$ 75,084
Deferred tax revenue	<u>329,890</u>	<u>313,837</u>
Total liabilities	<u>363,605</u>	<u>388,921</u>
 FUND EQUITY		
Fund balance - unassigned	<u>272,997</u>	<u>193,666</u>
Total fund equity	<u>272,997</u>	<u>193,666</u>
Total liabilities and fund equity	<u>\$ 636,602</u>	<u>\$ 582,587</u>

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GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance	2016
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Ad valorem taxes	\$ 7,970,144	\$ 7,945,518	\$ (24,626)	\$ 7,108,902
Other taxes				
County sales taxes	1,800,000	1,844,599	44,599	1,646,336
Mixed drink taxes	36,521	38,963	2,442	30,966
Total other taxes	1,836,521	1,883,562	47,041	1,677,302
Licenses and permits				
Beer and wine permits	2,826	2,826	-	7,880
Occupation permits	6,660	6,660	-	8,702
Sewage permits	66,510	66,510	-	46,860
Total licenses and permits	75,996	75,996	-	63,442
Intergovernmental revenue				
Reimbursed CAECD	84,000	83,521	(479)	91,894
Salary reimbursement - sheriff dept.	50,000	37,500	(12,500)	50,000
County attorney state aid	27,500	27,500	-	36,667
State salary supplement	30,000	37,045	7,045	37,030
Reimbursed indigent defense	26,000	17,276	(8,724)	23,074
Judicial district contributions	27,000	32,407	5,407	27,216
Airport contributions	141,260	150,511	9,251	69,943
Total intergovernmental revenue	385,760	385,760	-	335,824
Fines and forfeitures				
County court	78,266	78,266	-	75,149
District court	55,000	59,049	4,049	57,282
Justice court	759,815	755,767	(4,048)	796,639
Total fines and forfeitures	893,081	893,082	1	929,070
Depository interest	70,000	69,815	(185)	62,692
Miscellaneous				
Rent on county property	18,000	16,385	(1,615)	15,485
Oil & gas leases and royalties	5,000	14,821	9,821	875
EMS donations	6,000	1,285	(4,715)	2,400
EMS injury prevention program	5,000	-	(5,000)	-
Sale of recyclables	81,000	83,465	2,465	49,524
Miscellaneous	272,684	272,684	-	229,015
Total miscellaneous	387,684	388,640	956	297,299

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2017
 WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 60,000	\$ 48,109	\$ (11,891)	\$ 50,650
County clerk	405,000	540,276	135,276	325,438
Tax assessor - collector	300,000	256,227	(43,773)	321,517
District clerk	55,000	63,540	8,540	50,844
Justices of the peace	62,800	50,455	(12,345)	53,370
Constables	13,000	13,273	273	10,738
Ambulance fees	1,505,000	1,482,720	(22,280)	1,466,744
Airport fees	21,000	29,515	8,515	23,861
Arrest fees	210,000	159,567	(50,433)	158,636
Judicial support fees	60,000	55,788	(4,212)	57,622
Time payment fees	5,000	3,632	(1,368)	4,408
Pretrial intervention program fees	35,000	27,331	(7,669)	26,052
Other fees	150,000	164,410	14,410	157,139
Jury reimbursement fees	32,000	26,507	(5,493)	29,317
State costs service fees	50,000	42,838	(7,162)	45,491
Total official fee collections	<u>2,963,800</u>	<u>2,964,188</u>	<u>388</u>	<u>2,781,827</u>
Total revenues	14,582,986	14,606,561	23,575	13,256,358

EXPENDITURES

Administrative and general

County judge				
Salary:				
Official	53,958	54,000	(42)	52,900
Secretaries	23,981	23,896	85	23,509
County judge supplement	25,200	25,200	-	25,200
Court administrator	45,186	41,998	3,188	44,300
Assistants	5,000	4,782	218	2,940
Social security tax	11,729	10,943	786	10,601
Life insurance	55	50	5	54
Health insurance	37,410	28,838	8,572	36,750
Retirement	15,225	14,843	382	14,927
Worker's compensation	600	431	169	528
Unemployment tax	36	35	1	35
Travel and training	3,500	1,276	2,224	1,760
Telephone/communications	6,000	3,304	2,696	4,356
Postage	2,000	700	1,300	500
Furniture and equipment	25,000	1,426	23,574	194
Miscellaneous	600	718	(118)	1,057
Total county judge	<u>255,480</u>	<u>212,440</u>	<u>43,040</u>	<u>219,611</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 220,728	\$ 220,800	\$ (72)	\$ 216,400
Salary - Coordinators	143,924	150,620	(6,696)	136,108
Social security tax	26,772	27,604	(832)	26,177
Life insurance	157	159	(2)	157
Health insurance	75,453	78,616	(3,163)	76,485
Retirement	36,884	37,996	(1,112)	36,066
Worker's compensation	1,675	1,465	210	1,606
Unemployment tax	70	76	(6)	68
Gasoline, oil, etc.	7,500	3,471	4,029	3,098
Travel and training	6,000	3,089	2,911	660
Telephone/communications	1,300	558	742	1,788
Furniture and equipment	-	400	(400)	600
Bond premium	-	-	-	355
Equipment repairs and replacements	4,000	511	3,489	3,006
Miscellaneous	1,000	98	902	192
Total commissioners' court	525,463	525,463	-	502,766
County clerk				
Salary - Official	54,570	54,600	(30)	53,500
Salary - Deputies	293,100	249,782	43,318	237,959
Social security tax	26,597	21,504	5,093	21,036
Life insurance	201	193	8	202
Health insurance	88,989	94,112	(5,123)	91,572
Retirement	29,514	31,140	(1,626)	29,816
Worker's compensation	1,161	810	351	1,052
Unemployment tax	117	125	(8)	119
Travel and training	3,400	5,257	(1,857)	4,436
Telephone/communications	4,000	3,302	698	4,503
Postage	3,000	2,091	909	4,080
Bond premium	1,600	314	1,286	314
Furniture and equipment	1,400	2,451	(1,051)	792
Miscellaneous	250	125	125	125
Total county clerk	507,899	465,806	42,093	449,506

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 39,474	\$ 39,444	\$ 30	\$ 38,700
Social security tax	3,020	3,002	18	2,962
Life insurance	25	25	-	25
Health insurance	8,102	8,010	92	8,212
Retirement	4,041	4,035	6	3,961
Worker's compensation	120	102	18	113
Unemployment tax	20	20	-	19
Travel and training	2,000	538	1,462	314
Telephone/communications	1,500	2,341	(841)	1,442
Postage	150	-	150	94
Miscellaneous	25	59	(34)	-
Furniture and equipment	1,500	-	1,500	-
Total veterans service officer	59,977	57,576	2,401	55,842
County surveyor				
Telephone/communications	300	300	-	300
Total county surveyor	300	300	-	300
Public assistance				
Child Welfare Board	5,000	5,000	-	5,000
MR Center	14,000	14,000	-	14,000
Combined Community Action	10,000	10,000	-	10,000
CARTS	10,000	10,000	-	-
Animal Shelter	44,900	44,900	-	44,900
Family Crisis Center	7,500	8,000	(500)	7,500
CASA	12,000	12,000	-	12,000
Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocacy Center	10,000	10,000	-	10,000
Navidad Valley Community	3,000	3,000	-	-
Miscellaneous	4,000	2,903	1,097	3,152
Total public assistance	130,400	129,803	597	116,552

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2017
 WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance	2016
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 60,000	\$ 73,112	\$ (13,112)	\$ 61,750
Professional services	14,000	14,425	(425)	15,750
Autopsies	70,000	55,310	14,690	54,714
Maintenance contracts	243,435	243,435	-	190,164
Office equipment contracts	17,400	17,400	-	-
Telephone/communications	35,000	30,022	4,978	39,742
Moving expense	-	-	-	-
Public notices	2,500	2,273	227	1,500
Equipment repairs and replacements	10,000	2,903	7,097	14,593
Dues	5,500	4,380	1,120	5,140
Fines and fees due state	173,691	173,691	-	176,398
Risk insurance	94,688	94,689	(1)	20,991
Bounty	63,064	63,064	-	37,385
Donations to first responders	6,000	4,241	1,759	1,144
Donations for soil conservation	5,000	5,000	-	5,000
Donations to fire departments	549,846	549,846	-	146,256
Historical commission assistance	5,000	1,860	3,140	2,303
Miscellaneous	25,000	42,386	(17,386)	49,618
Total other	1,380,124	1,378,037	2,087	822,448
Total administrative and general	2,859,643	2,769,425	90,218	2,167,025
Financial administration				
County auditor				
Salary:				
Official	63,500	63,500	-	62,300
Assistants	204,357	203,635	722	201,019
Social security tax	20,491	19,605	886	19,313
Life insurance	151	151	-	149
Health insurance	58,374	59,228	(854)	58,473
Retirement	27,402	27,328	74	26,937
Worker's compensation	701	608	93	664
Unemployment tax	136	134	2	132
Travel and training	3,000	2,805	195	2,968
Telephone/communications	2,197	1,630	567	2,438
Postage	4,000	3,277	723	2,209
Bond premium	-	-	-	93
Furniture and equipment	3,000	247	2,753	4,792
Miscellaneous	500	640	(140)	640
Total county auditor	387,809	382,788	5,021	382,127

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 53,448	\$ 53,400	\$ 48	\$ 52,400
Deputies	144,126	140,410	3,716	138,378
Social security tax	15,114	13,935	1,179	13,779
Life insurance	126	122	4	124
Health insurance	50,449	51,666	(1,217)	50,207
Retirement	20,212	19,827	385	19,517
Worker's compensation	580	506	74	552
Unemployment tax	72	70	2	69
Travel and training	3,000	1,577	1,423	1,720
Telephone/communications	3,000	820	2,180	1,402
Postage	10,500	4,168	6,332	8,243
Bond premium	100	3,550	(3,450)	214
Issuing license plates	8,700	9,354	(654)	7,266
Furniture and equipment	3,000	-	3,000	1,082
Miscellaneous	1,000	305	695	388
Total tax assessor - collector	<u>313,427</u>	<u>299,710</u>	<u>13,717</u>	<u>295,341</u>
Tax appraisal district				
Contribution	<u>320,600</u>	<u>313,039</u>	<u>7,561</u>	<u>307,449</u>
Total tax appraisal district	<u>320,600</u>	<u>313,039</u>	<u>7,561</u>	<u>307,449</u>
Total financial administration	<u>1,021,836</u>	<u>995,537</u>	<u>26,299</u>	<u>984,917</u>
Judicial				
District judge				
Printing and office supplies	500	83	417	126
Telephone/communications	2,500	568	1,932	883
Postage	350	196	154	98
Furniture and equipment	275	-	275	-
Miscellaneous	130	105	25	-
Total district judge	<u>3,755</u>	<u>952</u>	<u>2,803</u>	<u>1,107</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 54,600	\$ 54,600	\$ -	\$ 53,500
Deputies	121,400	102,222	19,178	101,759
Social security tax	13,464	11,177	2,287	11,343
Life insurance	92	101	(9)	95
Health insurance	37,821	51,043	(13,222)	43,409
Retirement	18,005	16,043	1,962	15,886
Worker's compensation	583	405	178	528
Unemployment tax	80	51	29	64
Travel and training	2,000	2,030	(30)	1,297
Telephone/communications	1,500	736	764	1,226
Postage	3,500	4,969	(1,469)	4,723
Bond premium	-	136	(136)	287
Furniture and equipment	4,800	-	4,800	735
Miscellaneous	100	125	(25)	125
Total district clerk	257,945	243,638	14,307	234,977
District court				
Salary:				
Assistants	-	799	(799)	504
Court reporter	47,500	47,500	-	44,708
Court administrator	41,257	45,405	(4,148)	38,028
Juvenile board member	6,600	6,599	1	6,603
Social security tax	6,808	7,561	(753)	6,772
Life insurance	47	51	(4)	51
Health insurance	18,000	18,029	(29)	18,261
Retirement	9,100	10,180	(1,080)	9,078
Worker's compensation	700	427	273	621
Unemployment tax	50	47	3	42
Printing and office supplies	500	334	166	161
Administrative expenses	2,500	2,318	182	2,410
Court appointed attorneys	149,500	149,461	39	159,126
Travel and training	4,000	972	3,028	662
Grand jurors	3,000	1,494	1,506	2,310
Petit jurors	3,000	676	2,324	356
Substitute court reporter	950	-	950	-
Miscellaneous	24,712	24,714	(2)	4,716
Total district court	318,224	316,567	1,657	294,409

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance	2016 Actual
	Budget	Actual	Favorable (Unfavorable)	
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 16,629	\$ 16,964	\$ (335)	\$ 16,619
Social security tax	1,272	1,298	(26)	1,271
Retirement	1,440	1,442	(2)	1,412
Administrative expense	2,500	318	2,182	348
Court appointed attorneys	1,000	-	1,000	-
Petit jurors	3,500	-	3,500	120
Miscellaneous	500	1,009	(509)	182
Total county court	26,841	21,031	5,810	19,952
Justice of the peace, precinct #1				
Salary - Official	43,500	43,500	-	42,600
Salary - Assistants	68,455	68,575	(120)	67,206
Social security tax	8,565	7,908	657	7,660
Life insurance	77	71	6	76
Health insurance	49,931	41,302	8,629	50,531
Retirement	11,453	11,772	(319)	11,540
Worker's compensation	351	304	47	333
Unemployment tax	34	34	-	33
Travel and training	5,200	3,934	1,266	3,523
Telephone/communications	2,500	1,964	536	2,432
Postage	4,500	500	4,000	-
Bond premium	-	75	(75)	-
Furniture and equipment	300	-	300	-
Miscellaneous	350	246	104	207
Total J.P., precinct #1	195,216	180,185	15,031	186,141
Justice of the peace, precinct #2				
Salary - Official	42,200	42,200	-	41,400
Salary - Assistant	34,700	34,700	-	34,000
Social security tax	5,883	5,726	157	5,621
Life insurance	50	50	-	50
Health insurance	20,497	20,961	(464)	20,744
Retirement	7,867	8,174	(307)	8,020
Worker's compensation	236	202	34	223
Unemployment tax	18	18	-	17
Travel and training	3,500	3,150	350	3,363
Telephone/communications	2,428	2,428	-	2,601
Postage	2,200	1,536	664	1,371
Bond premium	200	-	200	-
Office rent/parking lot rent	8,400	8,400	-	8,400
Furniture and equipment	-	599	(599)	-
Miscellaneous	250	167	83	96
Total J.P., precinct #2	128,429	128,311	118	125,906

GENERAL FUND

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CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
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WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 42,200	\$ 42,200	\$ -	\$ 41,400
Salary - Assistant	54,900	45,259	9,641	38,065
Social security tax	7,428	6,821	607	6,244
Life insurance	25	50	(25)	32
Health insurance	18,787	18,608	179	10,074
Retirement	9,772	9,254	518	8,436
Worker's compensation	350	304	46	333
Unemployment tax	20	23	(3)	19
Travel and training	4,500	4,415	85	3,959
Telephone/communications	4,000	2,976	1,024	3,013
Postage	1,000	614	386	329
Bond premium	200	-	200	92
Office rent/parking lot rent	300	300	-	300
Furniture and equipment	500	-	500	265
Miscellaneous	100	96	4	96
Total J.P., precinct #3	144,082	130,920	13,162	112,657
Justice of the peace, precinct #4				
Salary - Official	42,200	42,200	-	41,400
Salary - Assistant	49,100	49,508	(408)	48,382
Social security tax	6,984	7,009	(25)	6,856
Life insurance	60	60	-	61
Health insurance	26,786	26,786	-	26,889
Retirement	9,689	9,689	-	9,492
Worker's compensation	227	304	(77)	248
Unemployment tax	26	25	1	24
Travel and training	4,300	4,295	5	4,140
Telephone/communications	8,121	8,120	1	3,323
Postage	1,500	980	520	1,332
Furniture and equipment	250	-	250	-
Miscellaneous	-	131	(131)	310
Total J.P., precinct #4	149,243	149,107	136	142,457
Justice of the peace - all pcts.	616,970	588,523	28,447	567,161
Total judicial	1,223,735	1,170,711	53,024	1,117,606

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistants	\$ 216,400	\$ 172,964	\$ 43,436	\$ 186,960
Secretaries	175,000	127,845	47,155	120,079
County attorney supplement	9,334	2,912	6,422	2,912
Social security tax	30,656	21,442	9,214	21,943
Life insurance	160	154	6	168
Health insurance	95,000	83,757	11,243	92,819
Retirement	41,000	31,071	9,929	31,708
Worker's compensation	160	155	5	151
Unemployment tax	157	150	7	154
Travel and training	3,500	3,682	(182)	3,830
Telephone/communications	3,000	904	2,096	1,575
Postage	1,000	234	766	154
Bond premium	250	-	250	177
Furniture and equipment	5,500	1,504	3,996	697
Miscellaneous	10,000	6,718	3,282	7,176
Total county attorney	<u>591,117</u>	<u>453,493</u>	<u>137,625</u>	<u>470,504</u>
Total legal	591,117	453,493	137,624	470,504
Public safety				
Justice court				
Petit Jurors	2,000	276	1,724	-
Collection Fees	104,000	97,156	6,844	93,222
Miscellaneous	1,200	-	1,200	425
Total justice court	<u>107,200</u>	<u>97,432</u>	<u>9,768</u>	<u>93,647</u>
Juvenile probation				
Juvenile probation	75,000	75,000	-	-
Miscellaneous	100	-	100	-
Total juvenile probation	<u>75,100</u>	<u>75,000</u>	<u>100</u>	<u>-</u>
Juvenile judge				
Juvenile judge	1,200	1,200	-	1,200
Social security tax	86	88	(2)	86
Life insurance	1	-	1	-
Health insurance	250	159	91	178
Retirement	127	123	4	123
Total juvenile judge	<u>1,664</u>	<u>1,570</u>	<u>94</u>	<u>1,587</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2017
 WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Director/manager	\$ 71,400	\$ 71,400	\$ -	\$ 70,000
Assistant director	64,300	64,300	-	63,000
Assistants	53,767	36,100	17,667	44,037
Attendants	1,481,675	1,569,506	(87,831)	1,426,334
Instructors	2,400	2,400	-	2,400
Social security tax	126,496	130,918	(4,422)	120,441
Life insurance	643	689	(46)	648
Health insurance	261,000	288,682	(27,682)	271,332
Retirement	169,157	178,381	(9,224)	164,270
Worker's compensation	32,000	24,029	7,971	28,927
Unemployment tax	820	872	(52)	803
Uniforms	9,500	10,082	(582)	27,724
Printing and office supplies	10,000	5,119	4,881	5,123
Gasoline, oil, etc.	100,000	69,440	30,560	57,316
Hardware and supplies	15,000	8,465	6,535	5,538
Tires, tubes and batteries	7,500	9,630	(2,130)	5,014
Medical supplies	115,000	112,237	2,763	91,084
Injury prevention program supplies	2,000	-	2,000	-
Director of medical services	7,000	7,000	-	7,000
Physical and psychological exam	2,500	2,791	(291)	3,241
Travel and training	38,000	9,993	28,007	10,824
Training and education supplies	20,000	4,874	15,126	1,650
Telephone/communications	28,000	21,787	6,213	30,688
Utilities	25,000	25,282	(282)	24,436
Postage	1,500	712	788	458
Bond premium	700	609	91	-
Equipment repairs and replacements	70,000	81,049	(11,049)	58,365
Building repairs and replacements	35,000	11,153	23,847	15,090
Collection fees	100,000	38,893	61,107	54,521
Refunds	20,000	19,256	744	9,340
Communications equipment	5,000	-	5,000	-
Ambulance	86,100	-	86,100	1,350
Interest expense	500	-	500	-
Small tools and equipment	31,389	3,288	28,101	8,543
Miscellaneous	6,000	14,356	(8,356)	8,080
Total EMS	<u>2,999,347</u>	<u>2,823,293</u>	<u>176,054</u>	<u>2,617,577</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2017
 WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance	2016
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 15,800	\$ 15,800	\$ -	\$ 15,500
Social security tax	1,209	1,182	27	1,159
Life insurance	25	25	-	25
Health insurance	9,164	9,304	(140)	9,306
Retirement	1,616	1,616	-	1,586
Worker's compensation	806	752	54	778
Uniforms	300	149	151	132
Gasonline, oil, etc.	1,700	724	976	768
Travel and training	400	228	172	255
Telephone/communications	600	593	7	701
Bond premium	50	50	-	227
Equipment repairs and replacements	2,500	1,857	643	1,320
Furniture and equipment	37,353	1,858	35,495	-
Miscellaneous	500	249	251	222
Total constable, precinct #1	72,023	34,387	37,636	31,979
Constable, precinct #2				
Salary - Official	15,800	15,800	-	15,500
Social security tax	1,209	1,128	81	1,120
Life insurance	25	25	-	25
Health insurance	9,164	8,010	1,154	8,212
Retirement	1,616	1,616	-	1,586
Worker's compensation	806	752	54	778
Uniforms	300	196	104	331
Gasoline, oil and etc.	1,500	472	1,028	406
Bond premium	100	-	100	177
Telephone/communications	650	612	38	618
Equipment repairs and replacement	1,200	189	1,011	165
Furniture and equipment	850	-	850	-
Miscellaneous	100	183	(83)	110
Total constable, precinct #2	33,320	28,983	4,337	29,028
Constable, precinct #3				
Salary - Official	15,800	15,800	-	15,500
Social security tax	1,209	1,209	-	1,186
Life insurance	25	12	13	16
Health insurance	9,164	9,304	(140)	9,306
Retirement	1,616	1,616	-	1,586
Worker's compensation	806	752	54	778
Uniforms	300	-	300	295
Gasoline, oil and etc.	1,000	-	1,000	-
Telephone/communications	500	351	149	383
Bond premium	-	-	-	177
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	2,000	2,666	(666)	205
Furniture and equipment	250	-	250	-
Miscellaneous	100	50	50	50
Total constable, precinct #3	33,070	32,060	1,010	29,782

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 15,800	\$ 15,800	\$ -	\$ 15,500
Social security tax	1,209	1,209	-	1,186
Life insurance	25	25	-	25
Health insurance	9,164	9,304	(140)	9,306
Retirement	1,616	1,616	-	1,586
Worker's compensation	806	752	54	778
Gasoline, oil, etc.	7,000	255	6,745	233
Travel and training	100	-	100	-
Telephone/communications	525	352	173	415
Bond premiums	-	-	-	177
Equipment repairs and replacements	800	1,011	(211)	72
Furniture and equipment	1,500	-	1,500	-
Miscellaneous	150	50	100	50
Total constable, precinct #4	<u>38,695</u>	<u>30,374</u>	<u>8,321</u>	<u>29,328</u>
Constables - all precincts	177,108	125,804	51,304	120,117
Sheriff				
Salary - Official	66,700	66,680	20	65,380
Salary - Deputies	1,120,000	1,132,277	(12,277)	1,064,104
Salary - Receptionist	35,900	35,900	-	35,200
Salary - Dispatchers	340,700	324,947	15,753	329,338
Salary - Assistants	2,000	-	2,000	-
Social security tax	115,768	115,216	552	110,219
Life insurance	800	829	(29)	812
Health insurance	370,000	375,736	(5,736)	363,009
Retirement	156,753	159,568	(2,815)	152,889
Worker's compensation	19,683	19,738	(55)	22,353
Unemployment tax	733	747	(14)	715
Uniforms	11,000	9,355	1,645	8,772
Printing and office supplies	15,000	16,170	(1,170)	8,743
Gasoline, oil, etc.	180,000	135,274	44,726	120,718
Hardware and supplies	33,950	7,276	26,674	6,178
Tires, tubes, and batteries	19,500	20,633	(1,133)	16,157
Physical and psychological exams	1,000	2,249	(1,249)	1,215
Travel and training	7,500	2,626	4,874	3,906
Telephone/communications	54,000	46,509	7,491	60,235
Postage	2,650	1,662	988	2,299
Bond premiums	1,000	635	365	912
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	63,000	101,715	(38,715)	81,488
Furniture and equipment	227,450	16,900	210,550	47,305
ARRA No. 1 JAG Grant expense	6,000	-	6,000	-
Miscellaneous	6,000	7,811	(1,811)	7,685
Total sheriff	<u>2,857,387</u>	<u>2,600,753</u>	<u>256,634</u>	<u>2,509,932</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Salary-official	\$ 51,800	\$ 51,800	\$ -	\$ 50,800
Secretaries	17,900	18,005	(105)	17,590
Social security tax	5,130	5,077	53	5,019
Life insurance	36	36	-	36
Health insurance	13,965	13,419	546	13,601
Retirement	7,136	7,141	(5)	6,996
Worker's compensation	165	400	(235)	210
Unemployment tax	35	35	-	34
Gasoline, oil, etc.	6,000	63	5,937	656
Travel and training	2,000	-	2,000	-
Telephone/communications	2,000	3,591	(1,591)	2,742
Postage	300	-	300	-
Equipment repairs and replacements	750	1,630	(880)	276
Miscellaneous	1,500	2,998	(1,498)	3,218
Total emergency management	108,717	104,195	4,522	101,178
Community supervision and corrections				
Telephone/communications	4,743	4,743	-	4,859
Furniture and equipment	10,285	6,285	4,000	2,700
Miscellaneous	100	-	100	-
Total community supervision and correction.	15,128	11,028	4,100	7,559
DPS highway patrol				
Assistants	56,016	57,091	(1,075)	54,918
Social security tax	4,285	4,191	94	4,076
Life insurance	40	40	-	40
Health insurance	15,985	15,504	481	15,546
Retirement	5,730	5,840	(110)	5,618
Worker's compensation	178	202	(24)	180
Unemployment tax	28	29	(1)	27
Telephone/communications	5,750	2,794	2,956	3,397
Utilities	450	422	28	376
Postage	350	535	(185)	485
Furniture and equipment	-	302	(302)	2,554
Miscellaneous	1,400	6	1,394	-
Total DPS highway patrol	90,212	86,956	3,256	87,217

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2017
 WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Worker's compensation	\$ -	\$ 101	\$ (101)	\$ 146
Hardware and supplies	1,000	-	1,000	14
Travel and training	2,000	-	2,000	-
Telephone/communications	400	336	64	336
Utilities	4,100	3,074	1,026	2,702
Building repairs and replacements	68,000	69,333	(1,333)	53,388
Miscellaneous	1,000	1,359	(359)	5,962
Total sanitation	<u>76,500</u>	<u>74,203</u>	<u>2,297</u>	<u>62,548</u>
Recycling center				
Coordinator	6,600	6,600	-	6,600
Attendants	112,200	114,190	(1,990)	98,500
Social security tax	9,088	8,741	347	7,581
Life insurance	70	75	(5)	64
Health insurance	36,100	38,691	(2,591)	33,847
Retirement	12,153	12,357	(204)	10,752
Worker's compensation	2,567	2,627	(60)	2,574
Unemployment tax	56	57	(1)	49
Gasoline, oil, etc.	4,000	3,233	767	3,481
Hardware and supplies	6,000	4,007	1,993	5,711
Travel and training	1,000	-	1,000	-
Telephone/communications	1,400	1,398	2	1,459
Utilities	6,000	5,217	783	4,592
Equipment repairs and replacements	10,000	12,744	(2,744)	11,711
Building repairs and replacements	7,500	123	7,377	152
Solid waste disposal	85,000	79,528	5,472	80,250
Furniture and equipment	30,000	140	29,860	-
Miscellaneous	1,000	100	900	200
Total recycling center	<u>330,734</u>	<u>289,828</u>	<u>40,906</u>	<u>267,523</u>
Total public safety	<u>6,839,097</u>	<u>6,290,062</u>	<u>549,035</u>	<u>5,868,885</u>
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	87,900	79,161	8,739	66,300
Social security tax	6,724	5,853	871	4,869
Life insurance	43	42	1	42
Health insurance	21,600	21,891	(291)	21,897
Retirement	9,000	8,098	902	6,782

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's compensation	\$ 2,250	\$ 2,478	\$ (228)	\$ 2,222
Unemployment tax	38	40	(2)	33
Gasoline, oil, etc.	50	238	(188)	26
Hardware and supplies	10,000	10,064	(64)	12,197
Maintenance contracts	18,000	20,397	(2,397)	18,896
Telephone/communications	25,000	15,224	9,776	19,488
Utilities	116,000	107,815	8,185	102,551
Office rent/parking lot rent	14,000	18,000	(4,000)	17,300
Equipment repairs and replacements	5,000	4,995	5	6,964
Building repairs and replacements	47,500	74,621	(27,121)	109,394
Grounds maintenance	8,000	1,433	6,567	14,985
Janitorial service	22,000	21,684	316	21,624
Miscellaneous	500	1,497	(997)	980
Total courthouse and associated buildings	393,605	393,531	74	426,550
Justice center				
Cooks	31,600	27,589	4,011	31,000
Jailers	480,500	473,316	7,184	465,833
Social security tax	39,176	35,614	3,562	35,940
Life insurance	335	308	27	295
Health insurance	148,000	159,256	(11,256)	144,954
Retirement	52,388	51,243	1,145	50,870
Worker's compensation	12,000	11,896	104	8,863
Unemployment tax	256	250	6	249
Uniforms	2,500	1,584	916	365
Animal control	3,000	258	2,742	796
Groceries	50,000	59,083	(9,083)	55,562
Inmate work detail	2,500	623	1,877	650
Hardware and supplies	14,500	15,788	(1,288)	17,259
Director of medical services	6,500	-	6,500	-
Medical services	54,000	52,922	1,078	47,287
Travel and training	2,500	2,271	229	943
Telephone/communications	4,200	4,691	(491)	3,819
Utilities	57,500	51,514	5,986	51,720
Equipment repairs and replacements	35,500	4,551	30,949	5,568
Building repairs and replacements	23,400	42,926	(19,526)	48,117
Furniture and equipment	8,960	-	8,960	2,342
Miscellaneous	2,000	5,875	(3,875)	2,901
Total justice center	1,031,315	1,001,558	29,757	975,333

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Director/manager	\$ 18,461	\$ 18,502	\$ (41)	\$ 18,099
Salary- Maintenance	31,600	33,388	(1,788)	28,774
Social security tax	3,450	3,586	(136)	3,223
Life insurance	33	33	-	33
Health insurance	16,434	16,669	(235)	16,627
Retirement	5,121	5,308	(187)	4,795
Worker's compensation	1,149	1,340	(191)	1,180
Unemployment tax	25	26	(1)	24
Gasoline, oil, etc.	1,300	1,288	12	216
Hardware and supplies	3,500	2,857	643	1,531
Travel and training	1,500	732	768	-
Telephone/communications	4,200	3,610	590	4,125
Utilities	11,200	10,817	383	11,195
Postage	200	94	106	9
Equipment repairs and replacements	5,000	5,707	(707)	34,140
Buildings repairs and replacements	5,000	1,217	3,783	4,951
Grounds maintenance	500	905	(405)	336
Furniture and equipment	5,000	2,342	2,658	-
Miscellaneous	2,500	587	1,913	240
Total airport	<u>116,173</u>	<u>109,008</u>	<u>7,165</u>	<u>129,498</u>
Total public facilities	1,541,093	1,504,097	36,996	1,531,381
Extension service				
Secretaries	67,900	67,900	-	66,600
Agriculture agents	57,000	57,000	-	55,800
FSC agents	28,500	28,500	-	27,900
Assistants	38,800	38,800	-	38,000
Social security tax	14,125	14,100	25	13,821
Life insurance	76	67	9	75
Health insurance	33,100	33,858	(758)	33,515
Retirement	10,937	10,915	22	10,713
Worker's compensation	351	304	47	333
Unemployment tax	100	96	4	94
Printing and office supplies	4,200	2,841	1,359	2,055
Demonstration supplies	3,500	1,911	1,589	1,390
Gasoline, oil, etc.	4,200	2,594	1,606	2,671
Travel and training	8,500	11,786	(3,286)	9,890
Telephone/communications	7,300	8,857	(1,557)	7,950

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2017
 WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Extension service - cont'd.				
Postage	\$ 1,400	\$ 543	\$ 857	\$ 852
Equipment repairs and replacements	1,000	793	207	360
Furniture and equipment	2,500	1,619	881	382
Miscellaneous	1,000	545	455	1,400
Total extension service	284,489	283,029	1,460	273,801
Elections				
Assistants	35,900	45,985	(10,085)	44,708
Elections administrator	39,400	39,400	-	38,798
Social security tax	5,760	6,449	(689)	6,351
Life insurance	17	50	(33)	29
Health insurance	8,268	11,541	(3,273)	8,256
Retirement	7,703	7,132	571	6,487
Worker's compensation	1,654	1,048	606	1,472
Unemployment tax	40	43	(3)	42
Election supplies	13,000	6,062	6,938	15,054
Maintenance contracts	17,000	2,816	14,184	11,574
Travel and training	2,500	3,704	(1,204)	3,118
Telephone/communications	1,300	736	564	1,229
Postage	8,000	8,083	(83)	3,293
Bond premiums	80	70	10	210
Equipment repairs and replacements	5,000	4	4,996	-
Wages - clerks and judges	8,000	3,202	4,798	14,959
Furniture and equipment	200	1,872	(1,672)	1,775
Miscellaneous	2,000	2,285	(285)	2,698
Total elections	155,822	140,482	15,340	160,053
Rural addressing				
Salary - Official	58,100	58,100	-	57,000
Social security tax	4,241	4,242	(1)	4,157
Life insurance	25	25	-	25
Health insurance	12,673	12,587	86	12,591
Retirement	5,948	5,944	4	5,831
Worker's compensation	120	101	19	113
Unemployment tax	29	29	-	29
Travel and training	2,500	1,178	1,322	1,318
Telephone/communications	600	480	120	486
Postage	100	49	51	47
Miscellaneous	1,500	5,903	(4,403)	2,269
Total rural addressing	85,836	88,638	(2,802)	83,866

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 125,000	\$ 75,807	\$ 49,193	\$ 10,260
Computer equipment	76,500	16,131	60,369	30,567
Buildings and improvements	80,000	68,482	11,518	385,485
Furniture and equipment	25,000	391,445	(366,445)	408,188
Total capital outlay	<u>306,500</u>	<u>551,865</u>	<u>(245,365)</u>	<u>834,500</u>
Debt service:				
Interest expense	10,000	10,752	(752)	13,580
Principal retired	-	169,865	(169,865)	167,037
Total debt service	<u>10,000</u>	<u>180,617</u>	<u>(170,617)</u>	<u>180,617</u>
Total expenditures	<u>14,919,168</u>	<u>14,427,956</u>	<u>491,212</u>	<u>13,673,155</u>
Excess revenues over (under) expenditures	(336,182)	178,605	514,787	(416,797)
Other financing sources (uses)				
Capitalized leases	-	-	-	-
Operating transfers in	-	14,000	14,000	244,165
Operating transfers out	(127,274)	(113,274)	14,000	(49,690)
Total other financing sources and (uses)	<u>(127,274)</u>	<u>(99,274)</u>	<u>28,000</u>	<u>194,475</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ (463,456)</u>	<u>79,331</u>	<u>\$ 542,787</u>	<u>(222,322)</u>
Fund balance, beginning of year		193,666		415,988
Fund balance, end of year		<u>\$ 272,997</u>		<u>\$ 193,666</u>

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Sheriff Continuing Education</u>	<u>Constables Continuing Education</u>	<u>Courthouse Security</u>
ASSETS								
Cash and cash equivalents	\$ 1,034,936	\$ 49,516	\$ 575,883	\$ 250,474	\$ 5,340	\$ 511	\$ 31,153	\$ 94,259
Due from state	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,034,936</u>	<u>\$ 49,516</u>	<u>\$ 575,883</u>	<u>\$ 250,474</u>	<u>\$ 5,340</u>	<u>\$ 511</u>	<u>\$ 31,153</u>	<u>\$ 94,259</u>
LIABILITIES								
Overdrafts	\$ -	\$ -	\$ -	\$ 2,640	\$ -	\$ -	\$ -	\$ -
Accounts payable	93,830	-	-	5,031	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 93,830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND EQUITY								
Fund balance - restricted	<u>\$ 941,106</u>	<u>\$ 49,516</u>	<u>\$ 575,883</u>	<u>\$ 242,803</u>	<u>\$ 5,340</u>	<u>\$ 511</u>	<u>\$ 31,153</u>	<u>\$ 94,259</u>
Total fund equity	<u>941,106</u>	<u>49,516</u>	<u>575,883</u>	<u>242,803</u>	<u>5,340</u>	<u>511</u>	<u>31,153</u>	<u>94,259</u>
Total liabilities and fund equity	<u>\$ 1,034,936</u>	<u>\$ 49,516</u>	<u>\$ 575,883</u>	<u>\$ 250,474</u>	<u>\$ 5,340</u>	<u>\$ 511</u>	<u>\$ 31,153</u>	<u>\$ 94,259</u>

Court Reporter Service	County Clerk Records Management and Preservation	Records Management and Preservation	County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	Totals (Memorandum Only)	
							2017	2016
\$ 36,350	\$ 169,797	\$ 173,027	\$ 221,857	\$ 5,717	\$ 31,427	\$ 3,047	\$ 2,683,294	\$ 2,634,859
-	-	-	-	-	-	-	-	23,104
<u>\$ 36,350</u>	<u>\$ 169,797</u>	<u>\$ 173,027</u>	<u>\$ 221,857</u>	<u>\$ 5,717</u>	<u>\$ 31,427</u>	<u>\$ 3,047</u>	<u>\$ 2,683,294</u>	<u>\$ 2,657,963</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,640	\$ 8,359
-	-	-	-	-	-	-	98,861	115,120
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,501</u>	<u>\$ 123,479</u>
\$ 36,350	\$ 169,797	\$ 173,027	\$ 221,857	\$ 5,717	\$ 31,427	\$ 3,047	\$ 2,581,793	\$ 2,534,484
36,350	169,797	173,027	221,857	5,717	31,427	3,047	2,581,793	2,534,484
<u>\$ 36,350</u>	<u>\$ 169,797</u>	<u>\$ 173,027</u>	<u>\$ 221,857</u>	<u>\$ 5,717</u>	<u>\$ 31,427</u>	<u>\$ 3,047</u>	<u>\$ 2,683,294</u>	<u>\$ 2,657,963</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH COMPARATIVE TOTALS FOR 2016

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Sheriff Continuing Education</u>	<u>Constables Continuing Education</u>
REVENUES							
General							
Ad valorem taxes	\$ 4,330,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	234,618	-	-	-	-	-	-
State aid	-	-	468,159	182,706	-	3,391	2,730
County contributions	-	-	-	75,000	-	-	-
Depository interest	42,284	-	-	4,543	-	-	-
Tobacco settlement	-	33,434	-	-	-	-	-
Reimbursed services	-	3,754	-	-	-	-	-
Miscellaneous	398,382	-	28,631	13,108	-	-	-
Total general revenues	<u>5,006,243</u>	<u>37,188</u>	<u>496,790</u>	<u>275,357</u>	<u>-</u>	<u>3,391</u>	<u>2,730</u>
Charges for services	764,183	-	734,331	475	8,825	-	-
Total revenues	<u>5,770,426</u>	<u>37,188</u>	<u>1,231,121</u>	<u>275,832</u>	<u>8,825</u>	<u>3,391</u>	<u>2,730</u>
EXPENDITURES							
Administrative and general	-	-	1,178,439	226,304	34,897	2,884	1,716
Capital outlay	523,696	-	36,852	-	-	-	-
Public transportation	5,529,054	-	-	-	-	-	-
Public health	-	75,032	-	-	-	-	-
Debt service:							
Interest paid	6,030	-	-	-	-	-	-
Principal retired	115,257	-	-	-	-	-	-
Total expenditures	<u>6,174,037</u>	<u>75,032</u>	<u>1,215,291</u>	<u>226,304</u>	<u>34,897</u>	<u>2,884</u>	<u>1,716</u>
Excess of revenues over (under) expenditures	<u>(403,611)</u>	<u>(37,844)</u>	<u>15,830</u>	<u>49,528</u>	<u>(26,072)</u>	<u>507</u>	<u>1,014</u>
Other financing sources (uses)							
Capitalized leases	208,201	-	-	-	-	-	-
Operating transfers in	-	75,000	141,732	-	25,000	-	-
Operating transfers out	-	-	(141,732)	-	-	-	-
Total other financing sources and (uses)	<u>208,201</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>(195,410)</u>	<u>37,156</u>	<u>15,830</u>	<u>49,528</u>	<u>(1,072)</u>	<u>507</u>	<u>1,014</u>
Fund balance, beginning of year	1,136,516	12,360	560,053	193,275	6,412	4	30,139
Fund balance, end of year	<u>\$ 941,106</u>	<u>\$ 49,516</u>	<u>\$ 575,883</u>	<u>\$ 242,803</u>	<u>\$ 5,340</u>	<u>\$ 511</u>	<u>\$ 31,153</u>

Court Courthouse Security	Court Reporter Service	County Clerk	Records	County	Justice Court Technology	Election Services Contract	County	Totals	
		Records Management and Preservation	Management and Preservation	Clerk Records Archive			and District Court Technology	(Memorandum Only)	
								2017	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,330,959	\$ 3,980,252
-	-	-	-	-	-	-	-	234,618	304,439
-	-	-	-	-	-	-	-	656,986	611,132
-	-	-	-	-	-	-	-	75,000	-
-	-	3,930	4,064	4,874	-	-	-	59,695	57,678
-	-	-	-	-	-	-	-	33,434	28,113
-	-	-	-	-	-	-	-	3,754	121
-	-	-	-	-	26,150	-	771	467,042	347,903
-	-	3,930	4,064	4,874	26,150	-	771	5,861,488	5,329,638
39,581	2,985	43,163	19,461	54,637	-	5,509	-	1,673,150	1,610,233
39,581	2,985	47,093	23,525	59,511	26,150	5,509	771	7,534,638	6,939,871
400	2,109	18,094	-	8,642	33,607	-	-	1,507,092	1,583,630
325	-	-	-	-	2,192	-	-	563,065	825,327
-	-	-	-	-	-	-	-	5,529,054	4,889,306
-	-	-	-	-	-	-	-	75,032	73,698
-	-	-	-	-	-	-	-	6,030	1,922
-	-	-	-	-	-	-	-	115,257	91,487
725	2,109	18,094	-	8,642	35,799	-	-	7,795,530	7,465,370
38,856	876	28,999	23,525	50,869	(9,649)	5,509	771	(260,892)	(525,499)
-	-	-	-	-	-	-	-	208,201	351,734
-	-	-	-	-	-	-	-	241,732	185,765
-	-	-	-	-	-	-	-	(141,732)	(160,765)
-	-	-	-	-	-	-	-	308,201	376,734
38,856	876	28,999	23,525	50,869	(9,649)	5,509	771	47,309	(148,765)
55,403	35,474	140,798	149,502	170,988	15,366	25,918	2,276	2,534,484	2,683,249
\$ 94,259	\$ 36,350	\$ 169,797	\$ 173,027	\$ 221,857	\$ 5,717	\$ 31,427	\$ 3,047	\$ 2,581,793	\$ 2,534,484

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, 2017

WITH COMPARATIVE TOTALS FOR 2016

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ 4,385,000	\$ 4,330,959	\$ (54,041)	\$ -	\$ -	\$ -
Intergovernmental revenue	208,700	234,618	25,918	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	55,000	42,284	(12,716)	-	-	-
Tobacco settlement	-	-	-	35,000	33,434	(1,566)
Reimbursed services	-	-	-	1,000	3,754	2,754
Miscellaneous	139,755	398,382	258,627	500	-	(500)
Total general revenues	4,788,455	5,006,243	217,788	36,500	37,188	688
Charges for services	774,000	764,183	(9,817)	-	-	-
Total revenues	5,562,455	5,770,426	207,971	36,500	37,188	688
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	722,000	523,696	198,304	-	-	-
Public transportation	5,581,054	5,529,054	52,000	-	-	-
Public health	-	-	-	75,032	75,032	-
Debt service:						
Interest paid	2,000	6,030	(4,030)	-	-	-
Principal retired	-	115,257	(115,257)	-	-	-
Total expenditures	6,305,054	6,174,037	131,017	75,032	75,032	-
Excess revenues over (under) expenditures	(742,599)	(403,611)	338,988	(38,532)	(37,844)	688
Other financing sources (uses)						
Capitalized leases	-	208,201	(208,201)	-	-	-
Operating transfers in	-	-	-	75,000	75,000	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	208,201	(208,201)	75,000	75,000	-
Excess revenues and other sources over (under) expenditures and other uses	\$ (742,599)	\$ (195,410)	\$ 547,189	\$ 36,468	37,156	\$ 688
Fund balance, beginning of year		1,136,516			12,360	
Fund balance, end of year		\$ 941,106			\$ 49,516	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	468,159	468,159	-	182,706	182,706
-	-	-	75,000	75,000	-
-	-	-	-	4,543	4,543
-	-	-	-	-	-
-	-	-	-	-	-
-	28,631	28,631	-	13,108	13,108
-	496,790	496,790	75,000	275,357	200,357
-	734,331	734,331	475	475	-
-	1,231,121	1,231,121	75,475	275,832	200,357
-	1,178,439	(1,178,439)	84,596	226,304	(141,708)
-	36,852	(36,852)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,215,291	(1,215,291)	84,596	226,304	(141,708)
-	15,830	15,830	(9,121)	49,528	58,649
-	-	-	-	-	-
-	141,732	141,732	-	-	-
-	(141,732)	(141,732)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>15,830</u>	<u>\$ 15,830</u>	<u>\$ (9,121)</u>	<u>49,528</u>	<u>\$ 58,649</u>
	<u>560,053</u>			<u>193,275</u>	
	<u>\$ 575,883</u>			<u>\$ 242,803</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, 2017

WITH COMPARATIVE TOTALS FOR 2016

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	3,391	3,391
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	3,391	3,391
Charges for services	7,975	8,825	850	-	-	-
Total revenues	<u>7,975</u>	<u>8,825</u>	<u>850</u>	<u>-</u>	<u>3,391</u>	<u>3,391</u>
EXPENDITURES						
Administrative and general	34,897	34,897	-	-	2,884	(2,884)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	<u>34,897</u>	<u>34,897</u>	<u>-</u>	<u>-</u>	<u>2,884</u>	<u>(2,884)</u>
Excess revenues over (under) expenditures	<u>(26,922)</u>	<u>(26,072)</u>	<u>850</u>	<u>-</u>	<u>507</u>	<u>507</u>
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	25,000	25,000	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ (1,922)</u>	<u>(1,072)</u>	<u>\$ 850</u>	<u>\$ -</u>	<u>507</u>	<u>\$ 507</u>
Fund balance, beginning of year		6,412			4	
Fund balance, end of year		<u>\$ 5,340</u>			<u>\$ 511</u>	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,730	2,730	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,730	2,730	-	-	-
-	-	-	39,564	# 39,581	17
-	2,730	2,730	39,564	39,581	17
-	1,716	(1,716)	62,332	725	61,607
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,716	(1,716)	62,332	725	61,607
-	1,014	1,014	(22,768)	38,856	61,624
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	1,014	<u>\$ 1,014</u>	<u>\$ (22,768)</u>	38,856	<u>\$ 61,624</u>
	30,139			55,403	
	<u>\$ 31,153</u>			<u>\$ 94,259</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, 2017
WITH COMPARATIVE TOTALS FOR 2016*

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	3,930	3,930
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	3,930	3,930
Charges for services	-	2,985	2,985	-	43,163	43,163
Total revenues	-	2,985	2,985	-	47,093	47,093
EXPENDITURES						
Administrative and general	-	2,109	(2,109)	-	18,094	(18,094)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	2,109	(2,109)	-	18,094	(18,094)
Excess revenues over (under) expenditures	-	876	876	-	28,999	28,999
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	\$ -	876	\$ 876	\$ -	28,999	\$ 28,999
Fund balance, beginning of year		35,474			140,798	
Fund balance, end of year		\$ 36,350			\$ 169,797	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	4,064	4,064	6,500	4,874	(1,626)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	4,064	4,064	6,500	4,874	(1,626)
-	19,461	19,461	51,250	54,637	3,387
-	23,525	23,525	57,750	59,511	1,761
-	-	-	12,055	8,642	3,413
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	12,055	8,642	3,413
-	23,525	23,525	45,695	50,869	5,174
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>23,525</u>	<u>\$ 23,525</u>	<u>45,695</u>	<u>50,869</u>	<u>\$ 5,174</u>
	149,502			170,988	
	<u>\$ 173,027</u>			<u>\$ 221,857</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, 2017

WITH COMPARATIVE TOTALS FOR 2016

	Justice Court Technology			Election Services Contract		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	26,150	26,150	-	-	-
Total general revenues	-	26,150	26,150	-	-	-
Charges for services	-	-	-	-	5,509	5,509
Total revenues	-	26,150	26,150	-	5,509	5,509
EXPENDITURES						
Administrative and general	-	35,799	(35,799)	-	-	-
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	35,799	(35,799)	-	-	-
Excess revenues over (under) expenditures	-	(9,649)	(9,649)	-	5,509	5,509
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	\$ -	(9,649)	\$ (9,649)	\$ -	5,509	\$ 5,509
Fund balance, beginning of year		15,366			25,918	
Fund balance, end of year		\$ 5,717			\$ 31,427	

County and District Court Technology			2017			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2016 Actual
\$ -	\$ -	\$ -	\$ 4,385,000	\$ 4,330,959	\$ (54,041)	\$ 3,980,252
-	-	-	208,700	234,618	25,918	304,439
-	-	-	-	656,986	656,986	611,132
-	-	-	75,000	75,000	-	-
-	-	-	61,500	59,695	(1,805)	57,678
-	-	-	35,000	33,434	(1,566)	28,113
-	-	-	1,000	3,754	2,754	121
-	771	771	140,255	467,042	326,787	347,903
-	771	771	4,906,455	5,861,488	955,033	5,329,638
-	-	-	873,264	1,673,150	799,886	1,610,233
-	771	771	5,779,719	7,534,638	1,754,919	6,939,871
-	-	-	193,880	1,509,609	(1,315,729)	1,583,630
-	-	-	722,000	560,548	161,452	825,327
-	-	-	5,581,054	5,529,054	52,000	4,889,306
-	-	-	75,032	75,032	-	73,698
-	-	-	2,000	6,030	(4,030)	1,922
-	-	-	-	115,257	(115,257)	91,487
-	-	-	6,573,966	7,795,530	(1,221,564)	7,465,370
-	771	771	(794,247)	(260,892)	533,355	(525,499)
-	-	-	-	208,201	208,201	351,734
-	-	-	100,000	241,732	141,732	162,729
-	-	-	-	(141,732)	(141,732)	(137,729)
-	-	-	100,000	308,201	208,201	376,734
\$ -	771	\$ 771	\$ (694,247)	47,309	\$ 741,556	(148,765)
	2,276			2,534,484		2,683,249
	\$ 3,047			\$ 2,581,793		\$ 2,534,484

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FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2017</u>	<u>2016</u>
ASSETS						
Cash and cash equivalents	\$ 246,119	\$ 405,001	180,262	\$ 203,554	\$ 1,034,936	\$ 1,212,465
Due from state	-	-	-	-	-	23,104
Total assets	<u>\$ 246,119</u>	<u>\$ 405,001</u>	<u>\$ 180,262</u>	<u>\$ 203,554</u>	<u>\$ 1,034,936</u>	<u>\$ 1,235,569</u>
LIABILITIES						
Accounts payable	\$ 89,623	\$ 4,207	\$ -	\$ -	\$ 93,830	\$ 99,053
Total liabilities	89,623	4,207	-	-	93,830	99,053
FUND BALANCE						
Fund balance - restricted	<u>156,496</u>	<u>400,794</u>	<u>180,262</u>	<u>203,554</u>	<u>941,106</u>	<u>1,136,516</u>
Total liabilities and fund balance	<u>\$ 246,119</u>	<u>\$ 405,001</u>	<u>\$ 180,262</u>	<u>\$ 203,554</u>	<u>\$ 1,034,936</u>	<u>\$ 1,235,569</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, 2017
WITH COMPARATIVE TOTALS FOR 2016*

	2017			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 888,280	\$ 1,169,792	\$ 1,293,224	\$ 979,663
Intergovernmental revenue				
Reimbursed CAPCOG	1,735	2,285	2,526	1,913
Reimbursed TXDOT	152	227	57,548	171
State lateral road distribution	7,183	9,459	10,457	7,922
Gross weight fees	27,286	35,934	39,726	30,094
Total intergovernmental revenue	36,356	47,905	110,257	40,100
Depository interest	7,988	13,188	11,790	9,318
Miscellaneous				
Sale of equipment, etc.	5,867	11,855	27,782	583
Rent	-	-	900	-
Miscellaneous	203,386	26,434	4,793	116,782
Total miscellaneous	209,253	38,289	33,475	117,365
Total general revenue	1,141,877	1,269,174	1,448,746	1,146,446
Charges for services				
Auto weight fees	68,671	90,434	99,976	75,735
Vehicle registration fees	70,121	92,344	102,088	77,335
Garbage disposal fees	-	42,569	12,469	32,441
Total charges for services	138,792	225,347	214,533	185,511
Total revenues	1,280,669	1,494,521	1,663,279	1,331,957
EXPENDITURES				
Public transportation				
Administrative				
Utilities	2,715	1,409	6,157	3,337
Telephone/communications	1,210	2,970	1,618	2,631
Building repairs and replacement	1,935	116	4,922	258
Total administrative	5,860	4,495	12,697	6,226

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2016 Actual</u>
\$ 4,330,959	\$ 4,385,000	\$ (54,041)	\$ 3,980,252
8,459	9,500	(1,041)	12,067
58,098	-	58,098	123,665
35,021	36,200	(1,179)	35,021
133,040	163,000	(29,960)	133,686
<u>234,618</u>	<u>208,700</u>	<u>25,918</u>	<u>304,439</u>
42,284	55,000	(12,716)	42,753
46,087	44,855	1,232	105,969
900	900	-	900
351,395	94,000	257,395	171,193
<u>398,382</u>	<u>139,755</u>	<u>258,627</u>	<u>278,062</u>
<u>5,006,243</u>	<u>4,788,455</u>	<u>217,788</u>	<u>4,605,506</u>
334,816	390,000	(55,184)	360,000
341,888	290,000	51,888	298,167
87,479	94,000	(6,521)	88,662
<u>764,183</u>	<u>774,000</u>	<u>(9,817)</u>	<u>746,829</u>
<u>5,770,426</u>	<u>5,562,455</u>	<u>207,971</u>	<u>5,352,335</u>
13,618	14,300	682	15,965
8,429	10,800	2,371	10,761
7,231	13,000	5,769	15,840
<u>29,278</u>	<u>38,100</u>	<u>8,822</u>	<u>42,566</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, 2017

WITH COMPARATIVE TOTALS FOR 2016

	2017			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
EXPENDITURES				
Public transportation				
Roadways				
Salaries - road employees	\$ 298,475	\$ 380,657	\$ 436,625	\$ 352,128
Social security tax	21,055	28,159	31,183	26,229
Life insurance	170	212	247	202
Health insurance	93,388	92,036	124,309	85,509
Retirement	30,534	38,941	44,666	36,022
Worker's compensation	8,550	12,443	12,418	9,911
Unemployment tax	149	191	218	176
Equipment hired	27,863	129,033	123,683	12,501
Gasoline, oil, etc.	67,857	78,885	87,423	57,718
Gravel and paving material	373,141	480,432	461,278	496,946
Hardware and supplies	9,833	12,843	19,311	12,935
Herbicides and fencing	35	492	3,556	160
Equipment repairs and replacements	98,325	65,448	81,969	55,902
Signs	4,920	4,549	5,505	820
Tires, tubes and batteries	14,117	18,840	34,460	6,973
Bridge materials	23,799	14,671	45,381	229,340
Risk insurance	4,479	6,602	7,449	5,456
Miscellaneous	11,767	3,126	36,493	2,867
Total roadways	<u>1,088,457</u>	<u>1,367,560</u>	<u>1,556,174</u>	<u>1,391,795</u>
Other				
Solid waste disposal	1,884	38,229	18,578	37,099
Donations	-	-	-	-
Total other	<u>1,884</u>	<u>38,229</u>	<u>18,578</u>	<u>37,099</u>
Total public transportation	<u>1,096,201</u>	<u>1,410,284</u>	<u>1,587,449</u>	<u>1,435,120</u>
Capital outlay				
Trucks and trailers	86,922	21,152	157,921	-
Buildings and improvements	-	-	-	-
Heavy equipment	42,702	105,735	62,169	47,095
Small tools and equipment	-	-	-	-
Total capital outlay	<u>129,624</u>	<u>126,887</u>	<u>220,090</u>	<u>47,095</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2016 Actual
\$ 1,467,885	\$ 1,475,379	\$ 7,494	\$ 1,416,492
106,626	112,866	6,240	103,295
831	828	(3)	835
395,242	384,486	(10,756)	386,242
150,163	150,978	815	144,909
43,322	38,555	(4,767)	39,101
734	731	(3)	710
293,080	127,000	(166,080)	254,257
291,883	480,000	188,117	274,419
1,811,797	1,945,000	133,203	1,411,859
54,922	33,000	(21,922)	47,299
4,243	9,750	5,507	5,308
301,644	245,000	(56,644)	274,752
15,794	27,500	11,706	26,396
74,390	82,000	7,610	83,073
313,191	285,381	(27,810)	233,909
23,986	26,000	2,014	6,032
54,253	16,000	(38,253)	40,162
<u>5,403,986</u>	<u>5,440,454</u>	<u>36,468</u>	<u>4,749,050</u>
95,790	92,500	(3,290)	97,690
-	10,000	10,000	-
<u>95,790</u>	<u>102,500</u>	<u>6,710</u>	<u>97,690</u>
<u>5,529,054</u>	<u>5,581,054</u>	<u>52,000</u>	<u>4,889,306</u>
265,995	339,000	73,005	380,071
-	-	-	-
257,701	365,000	107,299	421,354
-	18,000	18,000	13,514
<u>523,696</u>	<u>722,000</u>	<u>198,304</u>	<u>814,939</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, 2017

WITH COMPARATIVE TOTALS FOR 2016

	2017			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
Debt service				
Interest expense	\$ -	\$ -	\$ 4,371	\$ 1,659
Principal retired	-	-	83,080	32,177
Total debt service	-	-	87,451	33,836
Total expenditures	<u>1,225,825</u>	<u>1,537,171</u>	<u>1,894,990</u>	<u>1,516,051</u>
Excess revenues over (under) expenditures	<u>54,844</u>	<u>(42,650)</u>	<u>(231,711)</u>	<u>(184,094)</u>
Other financing sources (uses)				
Capitalized leases	42,702	56,235	62,169	47,095
Transfer from other funds	-	-	-	-
Transfer to other funds	-	-	-	-
Total other financing sources (uses)	<u>42,702</u>	<u>56,235</u>	<u>62,169</u>	<u>47,095</u>
Excess of revenues and other sources over (under) expenditures and other uses	97,546	13,585	(169,542)	(136,999)
Fund balance, beginning of year	<u>58,950</u>	<u>387,209</u>	<u>349,804</u>	<u>340,553</u>
Fund balance, end of year	<u>\$ 156,496</u>	<u>\$ 400,794</u>	<u>\$ 180,262</u>	<u>\$ 203,554</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2016 Actual</u>
\$ 6,030	\$ 2,000	\$ (4,030)	\$ 1,922
115,257	-	(115,257)	91,487
<u>121,287</u>	<u>2,000</u>	<u>(119,287)</u>	<u>93,409</u>
<u>6,174,037</u>	<u>6,305,054</u>	<u>131,017</u>	<u>5,797,654</u>
<u>(403,611)</u>	<u>(742,599)</u>	<u>338,988</u>	<u>(445,319)</u>
208,201	-	208,201	351,734
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>208,201</u>	<u>-</u>	<u>208,201</u>	<u>351,734</u>
(195,410)	<u>\$ (742,599)</u>	<u>\$ 547,189</u>	(93,585)
<u>1,136,516</u>			<u>1,230,101</u>
<u>\$ 941,106</u>			<u>\$ 1,136,516</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	<u>Supervision</u>	<u>Specialized Caseload Program</u>	<u>Substance Abuse Caseload Program</u>	<u>Totals (Memorandum Only)</u>	
				<u>2017</u>	<u>2016</u>
ASSETS					
Cash and cash equivalents	\$ 444,800	\$ 63,915	\$ 67,168	\$ 575,883	\$ 560,053
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 444,800</u>	<u>\$ 63,915</u>	<u>\$ 67,168</u>	<u>\$ 575,883</u>	<u>\$ 560,053</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Fund balance - restricted	<u>444,800</u>	<u>63,915</u>	<u>67,168</u>	<u>\$ 575,883</u>	<u>560,053</u>
Total fund balance	<u>444,800</u>	<u>63,915</u>	<u>67,168</u>	<u>575,883</u>	<u>560,053</u>
Total liabilities and fund balance	<u>\$ 444,800</u>	<u>\$ 63,915</u>	<u>\$ 67,168</u>	<u>\$ 575,883</u>	<u>\$ 560,053</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, 2017
WITH COMPARATIVE TOTALS FOR 2016

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 265,501	\$ 265,501	\$ -	\$ 61,385	\$ 61,385
Miscellaneous	-	28,631	28,631	-	-	-
Total general revenue	-	294,132	294,132	-	61,385	61,385
Charges for services	-	734,331	734,331	-	-	-
Total revenues	-	1,028,463	1,028,463	-	61,385	61,385
EXPENDITURES						
Administrative and general						
Assistants	-	311,779	(311,779)	-	-	-
Probation officers	-	311,540	(311,540)	-	118,820	(118,820)
Social security	-	44,870	(44,870)	-	9,036	(9,036)
Retirement	-	63,766	(63,766)	-	12,155	(12,155)
Unemployment	-	311	(311)	-	59	(59)
Gasoline, oil, etc.	-	3,084	(3,084)	-	-	-
Hardware and supplies	-	30,127	(30,127)	-	-	-
Tires, tubes and batteries	-	1,180	(1,180)	-	-	-
Professional services	-	40,084	(40,084)	-	-	-
Travel and training	-	7,296	(7,296)	-	-	-
Meals and lodging	-	9,493	(9,493)	-	-	-
Telephone/communications	-	6,117	(6,117)	-	-	-
Miscellaneous	-	(1,856)	1,856	-	-	-
Non residential services	-	10,499	(10,499)	-	-	-
Total administrative and general	-	838,290	(838,290)	-	140,070	(140,070)
Capital outlay						
Furniture and equipment	-	36,852	(36,852)	-	-	-
Total capital outlay	-	36,852	(36,852)	-	-	-
Total expenditures	-	875,142	(875,142)	-	140,070	(140,070)
Excess revenues over (under) expenditures	-	153,321	153,321	-	(78,685)	(78,685)
Other financing sources (uses)						
Transfer to other funds	-	(141,732)	141,732	-	-	-
Transfer from other funds	-	-	-	-	78,700	(78,700)
Total other financing sources (uses)	-	(141,732)	141,732	-	78,700	(78,700)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	11,589	\$ 11,589	\$ -	15	\$ 15
Fund balance, beginning of year		433,211			63,900	
Fund balance, end of year		\$ 444,800			\$ 63,915	

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, 2017
WITH COMPARATIVE TOTALS FOR 2016

	<u>Substance Abuse Caseload Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
General			
State aid	\$ -	\$ 141,273	\$ 141,273
Miscellaneous	-	-	-
Total general revenue	-	141,273	141,273
Charges for services	-	-	-
Total revenues	-	141,273	141,273
EXPENDITURES			
Administrative and general			
Assistants	-	-	-
Probation officers	-	169,972	(169,972)
Social security	-	12,633	(12,633)
Retirement	-	17,389	(17,389)
Unemployment	-	85	(85)
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	-	200,079	(200,079)
Capital outlay			
Furniture and equipment	-	-	-
Total capital outlay	-	-	-
Total expenditures	-	200,079	(200,079)
Excess revenues over (under) expenditures	-	(58,806)	(58,806)
Other financing sources (uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	63,032	(63,032)
Total other financing sources (uses)	-	63,032	(63,032)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	4,226	\$ 4,226
Fund balance, beginning of year		62,942	
Fund balance, end of year		\$ 67,168	

2017			
Budget	Actual	Variance Favorable (Unfavorable)	2016
\$ -	\$ 468,159	\$ 468,159	\$ 456,459
-	28,631	28,631	34,286
-	496,790	496,790	490,745
-	734,331	734,331	722,751
-	1,231,121	1,089,848	1,213,496
-	311,779	(311,779)	293,911
-	600,332	(600,332)	582,075
-	66,539	(66,539)	63,935
-	93,310	(93,310)	89,612
-	455	(455)	438
-	3,084	(3,084)	2,722
-	30,127	(30,127)	24,747
-	1,180	(1,180)	1,282
-	40,084	(40,084)	45,165
-	7,296	(7,296)	5,759
-	9,493	(9,493)	6,753
-	6,117	(6,117)	6,249
-	(1,856)	1,856	32,261
-	10,499	(10,499)	9,107
-	1,178,439	(978,360)	1,164,016
-	36,852	(36,852)	10,388
-	36,852	(36,852)	10,388
-	1,215,291	(1,015,212)	1,174,404
-	15,830	74,636	39,092
-	(141,732)	141,732	(137,729)
-	141,732	(141,732)	137,729
-	-	-	-
\$ -	15,830	\$ 74,636	39,092
	560,053		520,961
	<u>\$ 575,883</u>		<u>\$ 560,053</u>

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	<u>Local Match Fund</u>	<u>Basic Probation Fund</u>	<u>Community Corrections Program</u>	<u>Foster Care Reimburse- ment</u>	<u>Commitment Diversion</u>
ASSETS					
Cash and cash equivalents	<u>\$ 41,327</u>	<u>\$ 18,206</u>	<u>\$ 5,199</u>	<u>\$ 181,400</u>	<u>\$ 1,922</u>
Total assets	<u><u>\$ 41,327</u></u>	<u><u>\$ 18,206</u></u>	<u><u>\$ 5,199</u></u>	<u><u>\$ 181,400</u></u>	<u><u>\$ 1,922</u></u>
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	<u>5,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u><u>5,031</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
FUND EQUITY					
Fund balance - restricted	<u>36,296</u>	<u>18,206</u>	<u>5,199</u>	<u>181,400</u>	<u>1,922</u>
Total fund equity	<u><u>36,296</u></u>	<u><u>18,206</u></u>	<u><u>5,199</u></u>	<u><u>181,400</u></u>	<u><u>1,922</u></u>
Total liabilities and fund equity	<u><u>\$ 41,327</u></u>	<u><u>\$ 18,206</u></u>	<u><u>\$ 5,199</u></u>	<u><u>\$ 181,400</u></u>	<u><u>\$ 1,922</u></u>

<u>Pre & Post Adjudication</u>	<u>Mental Health Services</u>	<u>Totals (Memorandum Only)</u>	
		<u>2017</u>	<u>2016</u>
<u>\$ -</u>	<u>\$ 2,420</u>	<u>\$ 250,474</u>	<u>\$ 217,701</u>
<u><u>\$ -</u></u>	<u><u>\$ 2,420</u></u>	<u><u>\$ 250,474</u></u>	<u><u>\$ 217,701</u></u>
<u>\$ 2,640</u>	<u>\$ -</u>	<u>\$ 2,640</u>	<u>\$ 8,359</u>
<u>-</u>	<u>-</u>	<u>5,031</u>	<u>16,067</u>
<u>2,640</u>	<u>-</u>	<u>7,671</u>	<u>24,426</u>
<u>(2,640)</u>	<u>2,420</u>	<u>242,803</u>	<u>193,275</u>
<u>(2,640)</u>	<u>2,420</u>	<u>242,803</u>	<u>193,275</u>
<u><u>\$ -</u></u>	<u><u>\$ 2,420</u></u>	<u><u>\$ 250,474</u></u>	<u><u>\$ 217,701</u></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, 2017
WITH COMPARATIVE TOTALS FOR 2016*

	Local Match Fund			Basic Probation Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 71,018	\$ 71,018
County contributions	75,000	75,000	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	12,152	12,152	-	-	-
Total general revenue	<u>75,000</u>	<u>87,152</u>	<u>12,152</u>	<u>-</u>	<u>71,018</u>	<u>71,018</u>
Charges for services						
Probation fees	475	475	-	-	-	-
Total charges for services	<u>475</u>	<u>475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>75,475</u>	<u>87,627</u>	<u>12,152</u>	<u>-</u>	<u>71,018</u>	<u>71,018</u>
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	65,324	(65,324)
Social security	9,000	9,024	(24)	-	-	-
Health and life insurance	24,692	20,261	4,431	-	-	-
Retirement	12,309	12,392	(83)	-	-	-
Worker's Compensation	330	798	(468)	-	-	-
Unemployment	65	61	4	-	-	-
Operating expenses	10,000	9,144	856	-	-	-
Travel	200	-	200	-	-	-
Residential services	28,000	12,210	15,790	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	<u>84,596</u>	<u>63,890</u>	<u>20,706</u>	<u>-</u>	<u>65,324</u>	<u>(65,324)</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>84,596</u>	<u>63,890</u>	<u>20,706</u>	<u>-</u>	<u>65,324</u>	<u>(65,324)</u>
Excess revenues over (under) expenditures	<u>(9,121)</u>	<u>23,737</u>	<u>32,858</u>	<u>-</u>	<u>5,694</u>	<u>5,694</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>(9,121)</u>	<u>23,737</u>	<u>\$ 32,858</u>	<u>\$ -</u>	<u>5,694</u>	<u>\$ 5,694</u>
Fund balance, beginning of year		12,559			12,512	
Fund balance, end of year		<u>\$ 36,296</u>			<u>\$ 18,206</u>	

Community Corrections Program			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 50,383	\$ 50,383	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	4,543	4,543
-	-	-	-	956	956
-	50,383	50,383	-	5,499	5,499
-	-	-	-	-	-
-	-	-	-	-	-
-	50,383	50,383	-	5,499	5,499
-	46,457	(46,457)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,132	(3,132)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	172	(172)	-	-	-
-	49,761	(49,761)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	49,761	(49,761)	-	-	-
-	622	622	-	5,499	5,499
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	622	\$ 622	\$ -	5,499	\$ 5,499
	4,577			175,901	
	\$ 5,199			\$ 181,400	

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, 2017
WITH COMPARATIVE TOTALS FOR 2016

	Commitment Diversion			Pre & Post Adjudication		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 5,643	\$ 5,643	\$ -	\$ 46,884	\$ 46,884
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	5,643	5,643	-	46,884	46,884
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	5,643	5,643	-	46,884	46,884
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	9,348	(9,348)
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	22,332	(22,332)
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	12,078	(12,078)
Total administrative and general	-	-	-	-	43,758	(43,758)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	43,758	(43,758)
Excess revenues over (under) expenditures	-	5,643	5,643	-	3,126	3,126
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	\$ -	5,643	\$ 5,643	\$ -	3,126	\$ 3,126
Fund balance, beginning of year		(3,721)			(5,766)	
Fund balance, end of year		\$ 1,922			\$ (2,640)	

Mental Health Services			2017			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2016
\$ -	\$ 8,778	\$ 8,778	\$ -	\$ 182,706	\$ 182,706	\$ 149,144
-	-	-	75,000	75,000	-	-
-	-	-	-	4,543	4,543	3,964
-	-	-	-	13,108	13,108	5,736
-	<u>8,778</u>	<u>8,778</u>	<u>75,000</u>	<u>275,357</u>	<u>200,357</u>	<u>158,844</u>
-	-	-	475	475	-	895
-	-	-	475	475	-	895
-	<u>8,778</u>	<u>8,778</u>	<u>75,475</u>	<u>275,832</u>	<u>200,357</u>	<u>159,739</u>
-	-	-	-	121,129	(121,129)	118,755
-	-	-	9,000	9,024	(24)	8,788
-	-	-	24,692	20,261	4,431	22,322
-	-	-	12,309	12,392	(83)	12,149
-	-	-	330	798	(468)	416
-	-	-	65	61	4	59
-	1,230	(1,230)	10,000	10,374	(374)	14,079
-	-	-	200	3,132	(2,932)	2,832
-	-	-	28,000	34,542	(6,542)	60,681
-	-	-	-	-	-	-
-	2,341	(2,341)	-	14,591	(14,591)	2,332
-	<u>3,571</u>	<u>(3,571)</u>	<u>84,596</u>	<u>226,304</u>	<u>(141,708)</u>	<u>242,413</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>3,571</u>	<u>(3,571)</u>	<u>84,596</u>	<u>226,304</u>	<u>(141,708)</u>	<u>242,413</u>
-	<u>5,207</u>	<u>5,207</u>	<u>(9,121)</u>	<u>49,528</u>	<u>58,649</u>	<u>(82,674)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>5,207</u>	<u>\$ 5,207</u>	<u>\$ (9,121)</u>	<u>49,528</u>	<u>\$ 58,649</u>	<u>(82,674)</u>
	<u>(2,787)</u>			<u>193,275</u>		<u>275,949</u>
	<u>\$ 2,420</u>			<u>\$ 242,803</u>		<u>\$ 193,275</u>

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FAYETTE COUNTY, TEXAS
CAPITAL PROJECT FUND
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	EMS Building Construction	Totals (Memorandum Only)	
		2017	2016
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES			
Retainage payable	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY			
Designated fund balance:			
EMS building construction	\$ -	\$ -	\$ -
Total fund equity	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY, TEXAS

CAPITAL PROJECT FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH COMPARATIVE TOTALS FOR 2016

	2017		Variance Favorable (Unfavorable)	2016 Actual
	EMS Building Construction			
	Budget	Actual		
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Administrative and general	-	-	-	-
Capital outlay	-	70,290	(70,290)	-
Total expenditures	-	70,290	(70,290)	-
Excess (deficit) of revenues over expenditures	-	(70,290)	(70,290)	-
Other financing sources (uses)				
Bond proceeds	-	70,290	-	-
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	-	<u>\$ (70,290)</u>	-
Fund balance, beginning of year		-		-
Fund balance, end of year		<u>\$ -</u>		<u>\$ -</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	Health and Life Insurance	Totals (Memorandum Only)	
		<u>2017</u>	<u>2016</u>
ASSETS			
Cash and cash equivalents	<u>\$ 386,203</u>	<u>\$ 386,203</u>	<u>\$ 278,537</u>
Total assets	<u><u>\$ 386,203</u></u>	<u><u>\$ 386,203</u></u>	<u><u>\$ 278,537</u></u>
LIABILITIES			
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY			
Retained earnings - unreserved	<u>\$ 386,203</u>	<u>\$ 386,203</u>	<u>\$ 278,537</u>
Total fund equity	<u>386,203</u>	<u>386,203</u>	<u>278,537</u>
Total liabilities and fund equity	<u><u>\$ 386,203</u></u>	<u><u>\$ 386,203</u></u>	<u><u>\$ 278,537</u></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, 2017

WITH COMPARATIVE TOTALS FOR 2016

	Health and Life Self Insurance Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest income	\$ -	\$ -	\$ -
Employee HRA account contributions	-	251,871	251,871
Reimbursed claims	-	-	-
Miscellaneous	-	13,120	13,120
Total revenues	<u>-</u>	<u>264,991</u>	<u>264,991</u>
EXPENSES			
Claims	-	154,715	(154,715)
Administration fee	-	-	-
Miscellaneous	-	2,610	(2,610)
Total expenses	<u>-</u>	<u>157,325</u>	<u>(157,325)</u>
Excess (deficit) of revenues over expenses	-	107,666	107,666
Other financing sources (uses)			
Transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>
(under) expenses and other uses	<u>\$ -</u>	107,666	<u>\$ 107,666</u>
Retained earnings, beginning of year		<u>278,537</u>	
Retained earnings, end of year		<u>\$ 386,203</u>	

2017			
Budget	Actual	Variance Favorable (Unfavorable)	2016 Actual
\$ -	\$ -	\$ -	\$ 2,069
-	251,871	251,871	223,538
-	-	-	-
-	13,120	13,120	53,711
-	264,991	264,991	279,318
-	154,715	(154,715)	146,870
-	-	-	450
-	2,610	(2,610)	2,586
-	157,325	(157,325)	149,906
-	107,666	107,666	129,412
-	-	-	(244,165)
<u>\$ -</u>	107,666	<u>\$ 107,666</u>	(114,753)
	<u>278,537</u>		<u>393,290</u>
	<u>\$ 386,203</u>		<u>\$ 278,537</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2017	2016
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ 107,666	\$ 107,666	\$ 129,412
Adjustments to reconcile net income to net cash flow used for operating activities:			
Decrease in accounts payable	-	-	(37,413)
Net cash provided by operating activities	<u>107,666</u>	<u>107,666</u>	<u>91,999</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>			
Redemption of U.S. government securities	-	-	-
Purchase of U.S. government securities	-	-	-
Net cash used in investing activities	<u>-</u>	<u>-</u>	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>			
Transfer to other funds	-	-	(244,165)
Net cash provided by capital and related financing activities	<u>-</u>	<u>-</u>	<u>(244,165)</u>
<i>NET INCREASE IN CASH</i>	107,666	107,666	(152,166)
Cash and cash equivalents, beginning of year	<u>278,537</u>	<u>278,537</u>	<u>430,703</u>
Cash and cash equivalents, end of year	<u>\$ 386,203</u>	<u>\$ 386,203</u>	<u>\$ 278,537</u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2017	2016
ASSETS				
Cash and cash equivalents	\$ 1,279,474	\$ 6,741,919	\$ 8,021,393	\$ 8,134,255
Due from other funds	-	-	-	9,176
Total assets	<u>\$ 1,279,474</u>	<u>\$ 6,741,919</u>	<u>\$ 8,021,393</u>	<u>\$ 8,143,431</u>
LIABILITIES				
Overdrafts	\$ -	\$ -	\$ -	\$ 5,687
Accounts payable	-	-	-	1,150
Taxes collected in advance		3,965,773	3,965,773	3,982,923
Due to other funds	-	3,487	3,487	3,489
Due to other entities	-	2,772,659	2,772,659	3,198,073
Total liabilities	<u>-</u>	<u>6,741,919</u>	<u>6,741,919</u>	<u>7,191,322</u>
FUND BALANCE				
Fund balance - restricted	<u>1,279,474</u>	<u>-</u>	<u>1,279,474</u>	<u>952,109</u>
Total fund balance	<u>1,279,474</u>	<u>-</u>	<u>1,279,474</u>	<u>952,109</u>
Total liabilities and fund balance	<u>\$ 1,279,474</u>	<u>\$ 6,741,919</u>	<u>\$ 8,021,393</u>	<u>\$ 8,143,431</u>

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FAYETTE COUNTY, TEXAS

FIDUCIARY FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH COMPARATIVE TOTALS FOR 2016

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2017	2016
REVENUES				
Contributions	\$ 57,750	\$ -	\$ 57,750	\$ 63,000
Depository interest	6,050	-	6,050	4,431
Miscellaneous	1,427,551	-	1,427,551	1,670,107
Total revenues	<u>1,491,351</u>	<u>-</u>	<u>1,491,351</u>	<u>1,737,538</u>
EXPENDITURES				
Administrative and general	1,039,095	-	1,039,095	1,347,899
Capital outlay	110,891	-	110,891	51,631
Total expenditures	<u>1,149,986</u>	<u>-</u>	<u>1,149,986</u>	<u>1,399,530</u>
Excess (deficit) of revenues over expenditures	341,365	-	341,365	338,008
Other financing sources (uses)				
Operating transfer in	303,532	-	303,532	160,764
Operating transfer out	(317,532)	-	(317,532)	(160,764)
Total other financing sources(uses)	<u>(14,000)</u>	<u>-</u>	<u>(14,000)</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	327,365	-	327,365	338,008
Fund balance, beginning of year	<u>952,109</u>	<u>-</u>	<u>952,109</u>	<u>614,101</u>
Fund balance, end of year	<u>\$ 1,279,474</u>	<u>\$ -</u>	<u>\$ 1,279,474</u>	<u>\$ 952,109</u>

FAYETTE COUNTY, TEXAS
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	\$ 4,236	\$ 95,672	\$ 304,560	\$ 559,284
Total assets	<u>\$ 4,236</u>	<u>\$ 95,672</u>	<u>\$ 304,560</u>	<u>\$ 559,284</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Fund balance - restricted	4,236	95,672	304,560	559,284
Total fund balance	<u>4,236</u>	<u>95,672</u>	<u>304,560</u>	<u>559,284</u>
 Total liabilities and fund balance	 <u>\$ 4,236</u>	 <u>\$ 95,672</u>	 <u>\$ 304,560</u>	 <u>\$ 559,284</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2017	2016
\$ 196,393	\$ 2,389	\$ 109,424	\$ 1,444	\$ 6,072	\$ 1,279,474	\$ 953,259
<u>\$ 196,393</u>	<u>\$ 2,389</u>	<u>\$ 109,424</u>	<u>\$ 1,444</u>	<u>\$ 6,072</u>	<u>\$ 1,279,474</u>	<u>\$ 953,259</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,150
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,150</u>
196,393	2,389	109,424	1,444	6,072	1,279,474	952,109
<u>196,393</u>	<u>2,389</u>	<u>109,424</u>	<u>1,444</u>	<u>6,072</u>	<u>1,279,474</u>	<u>952,109</u>
<u>\$ 196,393</u>	<u>\$ 2,389</u>	<u>\$ 109,424</u>	<u>\$ 1,444</u>	<u>\$ 6,072</u>	<u>\$ 1,279,474</u>	<u>\$ 953,259</u>

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2017

WITH COMPARATIVE TOTALS FOR 2016

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
REVENUES				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	5,435
Miscellaneous	2,391	531,897	20,000	619,844
Total revenues	<u>2,391</u>	<u>531,897</u>	<u>20,000</u>	<u>625,279</u>
EXPENDITURES				
Administrative and general	4,134	554,083	6,070	299,224
Capital outlay	-	-	11,650	-
Total expenditures	<u>4,134</u>	<u>554,083</u>	<u>17,720</u>	<u>299,224</u>
Excess of revenues over expenditures	(1,743)	(22,186)	2,280	326,055
Other financing sources(uses)				
Operating transfer in	-	-	137,887	-
Operating transfer out	-	-	(14,000)	(303,532)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>123,887</u>	<u>(303,532)</u>
Excess revenues and other sources over(under) expenditures and other uses	(1,743)	(22,186)	126,167	22,523
Fund balance, beginning of year	<u>5,979</u>	<u>117,858</u>	<u>178,393</u>	<u>536,761</u>
Fund balance, end of year	<u>\$ 4,236</u>	<u>\$ 95,672</u>	<u>\$ 304,560</u>	<u>\$ 559,284</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2017	2016
					\$ -	\$ -
-	33	-	36	546	6,050	4,431
126,414	-	60,000	18	66,987	1,427,551	1,670,107
<u>126,414</u>	<u>33</u>	<u>117,750</u>	<u>54</u>	<u>67,533</u>	<u>1,491,351</u>	<u>1,737,538</u>
50,845	-	57,211	-	67,528	1,039,095	1,347,899
99,241	-	-	-	-	110,891	51,631
<u>150,086</u>	<u>-</u>	<u>57,211</u>	<u>-</u>	<u>67,528</u>	<u>1,149,986</u>	<u>1,399,530</u>
(23,672)	33	60,539	54	5	341,365	338,008
165,645	-	-	-	-	303,532	160,764
-	-	-	-	-	(317,532)	(160,764)
<u>165,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,000)</u>	<u>-</u>
141,973	33	60,539	54	5	327,365	338,008
54,420	2,356	48,885	1,390	6,067	952,109	614,101
<u>\$ 196,393</u>	<u>\$ 2,389</u>	<u>\$ 109,424</u>	<u>\$ 1,444</u>	<u>\$ 6,072</u>	<u>1,279,474</u>	<u>\$ 952,109</u>

FAYETTE COUNTY, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2017

	<u>Adult Probation</u>	<u>Juvenile Probation</u>	<u>County Attorney</u>	<u>Tax Clearing</u>	<u>Payroll</u>	<u>County Clerk</u>	<u>District Clerk</u>
ASSETS							
Cash and cash equivalents	\$ 112,604	\$ 747	\$ 24,051	\$ 3,965,773	\$ 3,487	\$ 166,610	\$ 703,871
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 112,604</u>	<u>\$ 747</u>	<u>\$ 24,051</u>	<u>\$ 3,965,773</u>	<u>\$ 3,487</u>	<u>\$ 166,610</u>	<u>\$ 703,871</u>
LIABILITIES							
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	-	3,965,773	-	-	-
Due to other funds	-	-	-	-	3,487	-	-
Due to other entities	112,604	747	24,051	-	-	166,610	703,871
Total liabilities	<u>112,604</u>	<u>747</u>	<u>24,051</u>	<u>3,965,773</u>	<u>3,487</u>	<u>166,610</u>	<u>703,871</u>
FUND BALANCE							
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	<u>\$ 112,604</u>	<u>\$ 747</u>	<u>\$ 24,051</u>	<u>\$ 3,965,773</u>	<u>\$ 3,487</u>	<u>\$ 166,610</u>	<u>\$ 703,871</u>

Sheriff	Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
								2017	2016
\$169,400	\$ 20,000	\$ 29,606	\$ 29,730	\$ 37,356	\$ 38,241	\$ 113,890	\$ 1,326,553	\$ 6,741,919	\$ 7,180,996
-	-	-	-	-	-	-	-	-	9,176
<u>\$169,400</u>	<u>\$ 20,000</u>	<u>\$ 29,606</u>	<u>\$ 29,730</u>	<u>\$ 37,356</u>	<u>\$ 38,241</u>	<u>\$ 113,890</u>	<u>\$ 1,326,553</u>	<u>\$ 6,741,919</u>	<u>\$ 7,190,172</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,687
-	-	-	-	-	-	-	-	3,965,773	3,982,923
-	-	-	-	-	-	-	-	3,487	3,489
<u>169,400</u>	<u>20,000</u>	<u>29,606</u>	<u>29,730</u>	<u>37,356</u>	<u>38,241</u>	<u>113,890</u>	<u>1,326,553</u>	<u>2,772,659</u>	<u>3,198,073</u>
<u>169,400</u>	<u>20,000</u>	<u>29,606</u>	<u>29,730</u>	<u>37,356</u>	<u>38,241</u>	<u>113,890</u>	<u>1,326,553</u>	<u>6,741,919</u>	<u>7,190,172</u>
-	-	-	-	-	-	-	-	-	-
<u>\$169,400</u>	<u>\$ 20,000</u>	<u>\$ 29,606</u>	<u>\$ 29,730</u>	<u>\$ 37,356</u>	<u>\$ 38,241</u>	<u>\$ 113,890</u>	<u>\$ 1,326,553</u>	<u>\$ 6,741,919</u>	<u>\$ 7,190,172</u>

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STATISTICAL SECTION

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FAYETTE COUNTY, TEXAS
SCHEDULE OF ASSESSED VALUES, PROPERTY
TAX RATES, AND TAXES LEVIED
FOR 2017 AND THE PRIOR FIVE YEARS

Year	Ad Valorem Tax Assessment		Fayette County	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2017	\$ 2,766,136,499	100%	0.3130	\$ 8,658,007
2016	\$ 2,717,949,065	100%	0.2879	\$ 7,824,975
2015	\$ 2,669,092,526	100%	0.2873	\$ 7,668,303
2014	\$ 2,504,255,705	100%	0.2873	\$ 7,194,727
2013	\$ 2,406,087,922	100%	0.2873	\$ 6,912,691
2012	\$ 2,259,667,800	100%	0.2777	\$ 6,275,097

Year	Ad Valorem Tax Assessment		Farm-To-Market Roads	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2017	\$ 2,744,116,182	100%	0.1359	\$ 3,729,254
2016	\$ 2,696,726,661	100%	0.1323	\$ 3,567,769
2015	\$ 2,648,854,345	100%	0.1320	\$ 3,496,488
2014	\$ 2,484,757,388	100%	0.1320	\$ 3,279,880
2013	\$ 2,394,171,118	100%	0.1320	\$ 3,160,306
2012	\$ 2,247,511,730	100%	0.1320	\$ 2,966,715

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INTERNAL CONTROL AND COMPLIANCE

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING 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 of Fayette County, Texas, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Fayette County, Texas', basic financial statements and have issued our report thereon dated July 21, 2018.

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 the 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 over financial reporting 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 of 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

This 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.

La Grange, Texas
July 21, 2018