

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2019

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**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Jeff R. Steinhauser
County Judge	Joe Weber
Tax Assessor/Collector	Rosalinda Adamcik
County Clerk	Brenda Fietsam
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	Kyle Hartmann
Justice of Peace No. 2	Sheila Coufal
Justice of Peace No. 3	Charles Zapalac
Justice of Peace No. 4	Dan Mueller
Constable No. 1	William Roensch
Constable No. 2	Roger Wunderlich
Constable No. 3	Robert Chambers
Constable No. 4	Jason Strickland
County Agent - Agriculture/Natural Resource	Scott Willey
County Agent - Family & Consumer Science	Sally Garrett
County Agent - 4H & Youth Development	Kayla Kaspar
County Auditor	Kathy Kleiber
Director-Community Supervision and Corrections Department	Jo Ann Fishbeck
County Commissioner No. 1	Jason McBroom
County Commissioner No. 2	Luke Sternadel
County Commissioner No. 3	Harvey Berckenhoff
County Commissioner No. 4	Tom Muras

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FINANCIAL SECTION

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TRLICEK & CO., P.C.
Certified Public Accountants
113 W. Colorado St.
P.O. Box 817
La Grange, TX 78945
(979) 533-0925

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, 2019, 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, 2019, 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

Required Supplementary Information

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

Other Information

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.

T. H. H. & Co., P.C.

La Grange, Texas
July 31, 2020

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, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of Fayette County's financial performance.

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

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

Financial Analysis of the Board as a Whole

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

Description	2019	2018	Dollar Change	Total Percentage Change 2019-2018
Current and other assets	\$ 7,114,521	\$ 6,155,924	\$ 958,597	15.57%
Capital assets, net	13,727,446	10,946,931	2,780,515	25.40%
Deferred outflows	5,843,276	2,916,994	2,926,282	100.32%
Total assets	26,685,243	20,019,849	6,665,394	33.29%
Current and other liabilities	652,130	642,041	10,089	1.57%
Long-term liabilities	9,123,625	10,635,736	(1,512,111)	-14.22%
Deferred inflows	2,054,324	2,458,039	(403,715)	-16.42%
Total liabilities	11,830,079	13,735,816	(1,905,737)	-13.87%
Net Position:				
Net investment in capital assets	10,661,404	8,510,214	2,151,190	25.28%
Unassigned	4,193,760	(2,226,181)	6,419,941	-288.38%
Total net position	\$ 14,855,164	\$ 6,284,033	\$ 8,571,131	136.40%

The County's assets exceeded liabilities by \$14,855,164 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 \$4,193,760 at the end of the year.

General Governmental Functions

General Fund

An excess of revenues over expenditures of \$ 548,739 was reported for the calendar year ended December 31, 2019. For comparison purposes, revenues from the General Fund amounted to \$16,728,073 and \$15,089,353 for the calendar years ended December 31, 2019 and 2018, respectively. The sources of revenues for the 2019 calendar year are summarized below.

Description	2019	2018	Dollar Change	Total Percentage Change 2019-2018
Ad valorem taxes	\$ 8,837,538	\$ 8,107,945	\$ 729,593	9.00%
Other taxes	2,239,206	2,092,829	146,377	6.99%
Licenses and permits	87,017	85,664	1,353	1.58%
Intergovernmental	276,136	324,200	(48,064)	-14.83%
Fines and forfeitures	734,073	959,909	(225,836)	-23.53%
Depository interest	152,328	93,864	58,464	62.29%
Miscellaneous	1,756,069	532,455	1,223,614	229.81%
Charges for services	2,645,706	2,892,487	(246,781)	-8.53%
Total revenues	<u>\$ 16,728,073</u>	<u>\$ 15,089,353</u>	<u>\$ 1,638,720</u>	<u>10.86%</u>

Expenditures from the General Fund amounted to \$16,426,690 and \$14,733,079 for the calendar years ended December 31, 2019 and 2018, respectively. An analysis of expenditures for the year is presented as follows:

Description	2019	2018	Dollar Change	Total Percentage Change 2019-2018
Administrative and general	\$ 2,660,687	\$ 2,964,663	\$ (303,976)	-10.25%
Financial administration	1,078,544	1,033,644	44,900	4.34%
Judicial	1,298,099	1,170,230	127,869	10.93%
Legal	522,219	418,720	103,499	24.72%
Public safety	6,335,022	6,257,651	77,371	1.24%
Public facilities	1,585,327	1,611,259	(25,932)	-1.61%
Capital outlay	2,110,667	484,245	1,626,422	335.87%
Other expenditures	836,125	792,667	43,458	5.48%
Total expenditures	<u>\$ 16,426,690</u>	<u>\$ 14,733,079</u>	<u>\$ 1,693,611</u>	<u>11.50%</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 \$8,186,705 and expenditures of \$8,024,538 for the calendar year ended December 31, 2019.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2019, this fund had revenues of \$229,047 and expenditures of \$239,438. These expenditures consisted of principal payments of \$211,403 and interest payments of \$28,035.

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 \$289,254 and expenses of \$181,809 for the calendar year ended December 31, 2019.

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 \$1,714,845 and expenditures of \$1,316,793 for the calendar year ended December 31, 2019.

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 \$338,618.

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 2019 and 2018.

<u>Fund</u>	<u>2019</u>	<u>2018</u>
General Fund	712,397	619,039
Special Revenue Fund	2,983,391	2,584,730
Debt Service Fund	-	22
Capital Project Fund	-	495,214
Proprietary Fund	336,973	323,933
Fiduciary Funds	10,686,773	9,376,970
Total	<u>\$ 14,719,534</u>	<u>\$ 13,399,908</u>

Independent Audit

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

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

Acknowledgments

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

Respectfully submitted,



Kathy Kleiber
County Auditor
Fayette County, Texas

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 6,056,423
Taxes receivable, net	345,296
Sales tax receivable	171,153
Due from other funds	541,649
Capital assets:	
Land	1,776,710
Buildings	12,348,206
Equipment	14,838,144
Vehicles	3,242,210
Construction in Progress	2,089,327
Total capital assets	<u>34,294,597</u>
Less accumulated depreciation	<u>(20,567,151)</u>
Total capital assets, net	<u>13,727,446</u>
Total assets	<u><u>20,841,967</u></u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>5,843,276</u>
Total Outflows of Resources	<u><u>5,843,276</u></u>
 LIABILITIES	
Accounts payable	137,987
Overdrafts	10,388
Noncurrent Liabilities:	
Due within one year	503,755
Due in more than one year	2,562,287
Net pension liability	<u>6,561,338</u>
Total liabilities	<u><u>9,775,755</u></u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>2,054,324</u>
Total Deferred Inflows of Resources	<u><u>2,054,324</u></u>
 NET POSITION	
Net investment in capital assets	10,661,404
Unassigned	<u>4,193,760</u>
Total net position	<u><u>\$ 14,855,164</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, 2019

WITH COMPARATIVE TOTALS FOR 2018

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$ 8,837,538	\$ 4,828,446	\$ 225,842	\$ -
Other taxes	2,239,206	-	-	-
Licenses and permits	87,017	-	-	-
Intergovernmental revenue	276,136	815,048	-	-
Fines and forfeitures	734,073	-	-	-
Depository interest	152,328	152,587	3,205	30,498
Tobacco settlement	-	40,015	-	-
Miscellaneous	1,756,069	525,809	-	1,684,347
Total general	14,082,367	6,361,905	229,047	1,714,845
Charges for services	2,645,706	1,824,800	-	-
Total revenues	16,728,073	8,186,705	229,047	1,714,845
EXPENDITURES				
Administrative and general	3,860,384	1,573,876	211,403	1,188,782
Financial administration	3,277	-	-	-
Judicial	1,298,099	-	-	-
Legal	522,219	-	-	-
Public safety	6,335,022	-	-	-
Public transportation	-	5,430,484	-	-
Public facilities	1,585,327	-	-	-
Public health	-	94,900	-	-
Extension service	288,564	-	-	-
Elections	221,162	-	-	-
Rural addressing	88,316	-	-	-
Depreciation	1,482,343	-	-	-
Debt service:				
Interest paid	14,005	9,803	28,035	-
Pension related expense	(5,540,737)	-	-	-
Total expenditures	10,157,981	7,109,063	239,438	1,188,782
Excess (deficit) of revenues over expenditures	6,570,092	1,077,642	(10,391)	526,063
Other financing sources (uses)	247,356	150,000	10,369	-
Excess revenues and other sources over (under) expenditures and other uses	6,817,448	1,227,642	(22)	526,063
Fund balance, beginning of year	2,988,244	1,205,039	22	2,090,728
Fund balance, end of year	\$ 9,805,692	\$ 2,432,681	\$ -	\$ 2,616,791

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

Totals
(Memorandum Only)

2019	2018
\$ 13,891,826	\$ 12,804,767
2,239,206	2,092,829
87,017	85,664
1,091,184	1,139,017
734,073	959,909
338,618	203,468
40,015	37,324
<u>3,966,225</u>	<u>2,432,113</u>
19,755,091	19,755,091
<u>4,470,506</u>	<u>4,650,402</u>
<u>24,225,597</u>	<u>24,405,493</u>
6,834,445	5,130,041
3,277	1,033,644
1,298,099	1,170,230
522,219	418,720
6,335,022	6,257,651
5,430,484	5,200,802
1,585,327	1,611,259
94,900	68,501
288,564	290,466
221,162	232,691
88,316	88,893
1,482,343	1,297,065
51,843	23,353
<u>(5,540,737)</u>	<u>490,529</u>
<u>18,695,264</u>	<u>23,313,845</u>
8,163,406	1,091,648
<u>407,725</u>	<u>136,177</u>
8,571,131	1,227,825
<u>6,284,033</u>	<u>5,056,208</u>
<u>\$ 14,855,164</u>	<u>\$ 6,284,033</u>

FAYETTE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 712,397	\$ 5,007,053	\$ 5,719,450
Taxes receivable, net	345,296	-	345,296
Sales tax receivable	171,153	-	171,153
Due from other funds	406,710	134,939	541,649
Total assets	<u>1,635,556</u>	<u>5,141,992</u>	<u>6,777,548</u>
LIABILITIES			
Accounts payable	-	137,987	137,987
Overdrafts	-	10,388	10,388
Deferred tax revenue	345,296	-	345,296
Total liabilities	<u>345,296</u>	<u>148,375</u>	<u>493,671</u>
FUND BALANCES			
Unassigned	1,290,260	-	1,290,260
Restricted for debt service	-	-	-
Restricted for capital projects	-	-	-
Restricted for special revenue and expendable trust funds	-	4,993,617	4,993,617
Total fund balances	<u>1,290,260</u>	<u>4,993,617</u>	<u>6,283,877</u>
Total liabilities and fund balances	<u>\$ 1,635,556</u>	<u>\$ 5,141,992</u>	<u>\$ 6,777,548</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, 2019*

Total fund balances - governmental funds balance sheet	\$ 6,283,877
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.	13,727,446
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	345,296
The assets and liabilities of internal service funds are included in governmental activities.	336,973
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	(3,066,042)
Recognition of the County's net pension liability is not reported in the funds	(6,561,338)
Deferred resources inflows related to the pension plan are not reported in the funds	(2,054,324)
Deferred resources outflows related to the pension plan are not reported in the funds	<u>5,843,276</u>
Net position of governmental activities - statement of net position	<u>\$ 14,855,164</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, 2019*

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 8,837,538	\$ 5,054,288	\$ 13,891,826
Other taxes	2,239,206	-	2,239,206
Licenses and permits	87,017	-	87,017
Intergovernmental revenue	276,136	815,048	1,091,184
Fines and forfeitures	734,073	-	734,073
Depository interest	152,328	186,290	338,618
Tobacco settlement	-	40,015	40,015
Miscellaneous	1,756,069	2,210,156	3,966,225
Total general	<u>14,082,367</u>	<u>8,305,797</u>	<u>22,388,164</u>
Charges for services	2,645,706	1,824,800	4,470,506
Total revenues	<u>16,728,073</u>	<u>10,130,597</u>	<u>26,858,670</u>
EXPENDITURES			
Administrative and general	2,660,687	2,762,658	5,423,345
Financial administration	1,078,544	-	1,078,769
Judicial	1,298,099	-	1,298,099
Legal	522,219	-	522,219
Public safety	6,335,022	-	6,335,022
Public transportation	-	5,430,484	5,430,484
Public facilities	1,585,327	-	1,585,327
Public health	-	94,900	94,900
Extension service	288,564	-	288,564
Elections	221,162	-	221,162
Rural addressing	88,316	-	88,316
Right of way	13,000	-	13,000
Capital outlay	2,110,667	2,079,372	4,190,039
Debt service:			
Interest paid	14,005	37,838	51,843
Principal retired	211,078	432,113	643,191
Total expenditures	<u>16,426,690</u>	<u>10,837,365</u>	<u>27,264,055</u>
Excess (deficit) of revenues over expenditures	301,383	(706,768)	(405,385)
Other financing sources (uses)	247,356	1,004,301	1,251,657
Excess revenues and other sources over (under) expenditures and other uses	548,739	297,533	846,272
Fund balance, beginning of year	741,521	4,696,084	5,437,605
Fund balance, end of year	<u>\$ 1,290,260</u>	<u>\$ 4,993,617</u>	<u>\$ 6,283,877</u>

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

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FAYETTE COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET POSITION
DECEMBER 31, 2019*

Net change in fund balances - total governmental funds	\$ 846,272
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.	4,262,858
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,482,343)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	(629,325)
Change in internal service fund is not included in net change of fund balance	13,040
Net change in deferred revenues is not recorded in statement of activities	19,892
Change in County's net pension liability is not reported in the funds	<u>5,540,737</u>
Change in net position of governmental activities - statement of activities	<u>\$ 8,571,131</u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS
 STATEMENT OF NET POSITION
 INTERNAL SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Nonmajor Internal Service Fund
	<u>Internal Service Funds</u>
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 336,973
Total Current Assets	<u>336,973</u>
Total Assets	<u>\$ 336,973</u>
LIABILITIES:	
Accounts payable	\$ 30,623
Total Liabilities	<u>30,623</u>
NET POSITION:	
Unassigned	<u>306,350</u>
Total Net Position	<u>\$ 306,350</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, 2019

	Nonmajor Internal Service Fund
	Internal Service Funds
OPERATING REVENUES:	
Employee HRA account contributions	\$ 264,371
Miscellaneous	24,883
	<hr/>
Total revenues	289,254
OPERATING EXPENSES:	
Claims	178,731
Administration fee	150
Miscellaneous	2,928
	<hr/>
Total expenses	181,809
Excess (deficit) of revenues over expenses	107,445
Other financing sources (uses)	
Operating transfers out	(100,000)
Total other financing sources (uses)	<hr/> (100,000) <hr/>
Change in Net Position	7,445
Total Net Position, beginning of year	<hr/> 298,905
Total Net Position, end of year	<hr/> <u>\$ 306,350</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Nonmajor Internal Service Fund
	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ 107,445
Adjustments to reconcile net income to net cash flow used for operating activities:	
Decrease in accounts payable	5,595
Net cash provided by operating activities	<u>113,040</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	<u>(100,000)</u>
Net cash provided by capital and related financing activities	<u>(100,000)</u>
<i>NET INCREASE IN CASH</i>	13,040
Cash and cash equivalents, beginning of year	<u>323,933</u>
Cash and cash equivalents, end of year	<u><u>\$ 336,973</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
 STATEMENT OF NET POSITION
 AGENCY FUNDS
 DECEMBER 31, 2019

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 8,663,111
Due from other funds	<u>-</u>
 Total assets	 <u><u>\$ 8,663,111</u></u>
 LIABILITIES	
Overdrafts	\$ -
Taxes collected in advance	3,724,224
Due to other funds	541,649
Due to other entities	<u>4,397,238</u>
 Total liabilities and net position	 <u><u>\$ 8,663,111</u></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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, 2019, 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, 2019**

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, 2019**

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, 2019**

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, 2019**

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, 2019

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, 2019, 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	\$ 16,143,701	\$ 15,306,466	\$ (837,235)
Special Revenue Funds	6,299,391	6,187,672	(111,719)
Debt Service Fund	242,500	239,400	(3,100)
Capital Project Funds	-	761,382	761,382
Totals	<u>\$ 22,685,592</u>	<u>\$ 22,494,920</u>	<u>\$ (190,672)</u>

For fiscal year ended December 31, 2019, 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	\$ 16,040,656	\$ 17,147,792	\$ 1,107,136
Special Revenue Funds	7,292,941	7,377,139	84,198
Debt Service Fund	239,438	239,438	-
Capital Project Funds	500,000	1,261,382	761,382
Totals	<u>\$ 24,073,035</u>	<u>\$ 26,025,751</u>	<u>\$ 1,952,716</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, 2019, 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, 2019**

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, 2019 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Debt Service Fund	General Fund	\$ 10,369
Special Revenue Fund	General Fund	150,000
General Fund	Proprietary Fund	100,000

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, 2019**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2019 tax rate, per \$100 of taxable value based upon the assessed values of property of \$3,002,715,490 as determined by the Central Appraisal District, as follows:

	Rate
General Fund	\$.2612
Fire Departments	.0200
Special Revenue:	
Road & Bridge	.0200
Road & Bridge Special	<u>.1351</u>
Total Special Revenue	.1551
Debt Service	<u>.0077</u>
Total	\$ <u>.4440</u>

The County had delinquent taxes receivable at December 31, 2019 of \$431,620. An allowance for uncollectible taxes is \$86,324 at December 31, 2019. The net taxes receivable was \$345,296 which is reflected on the General Fund – Balance Sheet at December 31, 2019.

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 2019 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, 2019 were \$3,724,224.

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 TCERS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCERS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCERS 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 TCERS (TCERS 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, 2019**

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, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	115
Inactive employees entitled to but not yet receiving benefits	182
Active employees	224
	<u>521</u>

C. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County Percentage is 10.3%, 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, 2019, were \$998,768 and were equal to the required contributions.

D. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2018, 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, 2019**

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	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board meeting

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70%, per Cliffwater's 2019 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, 2019**

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, 2017	\$ 57,316,285	\$ 48,544,207	\$ 8,772,078
Changes for the year:			
Service cost	1,229,903	-	1,229,903
Interest on total pension liability (1)	4,650,726	-	4,650,726
Effect of plan changes (2)	(7,055,486)	-	(7,055,486)
Effect of economic/demographic gains or losses	(363,038)	-	(363,038)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(118,617)	(118,617)	-
Benefit payments	(2,185,885)	(2,185,885)	-
Administrative expenses	-	(37,681)	37,681
Member contributions	-	662,510	(662,510)
Net investment income	-	(911,820)	911,820
Employer contributions	-	974,836	(974,836)
Other (3)	-	(15,000)	15,000
Balance as of December 31, 2018	<u>\$ 53,473,888</u>	<u>\$ 46,912,550</u>	<u>\$ 6,561,338</u>

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge 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	\$ 60,095,285	\$ 53,473,888	\$ 47,874,076
Fiduciary Net Position	46,912,550	46,912,550	46,912,550
Net Pension Liability / (Asset)	<u>\$ 13,182,735</u>	<u>\$ 6,561,338</u>	<u>\$ 961,526</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, 2019
NOTE 7 - PENSION COSTS (Continued)

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

For the year ended December 31, 2018, the County recognized pension expense of \$490,529. At December 31, 2018, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount (a)	Date Established (b)	Original Recognition Period (c)	Amount Recognized for 2018(1) (a) / (c)	Balances of Deferred Inflows and Outflows as of 12/31/2018	
					Inflows	Outflows
Investment (gains) or losses	\$ 4,815,315	12/31/2018	5.0	\$ 963,063	\$ -	\$3,852,252
	\$(2,805,130)	12/31/2017	5.0	\$ (561,026)	1,683,078	-
	263,009	12/31/2016	5.0	52,602	-	105,204
	3,281,870	12/31/2015	5.0	656,374	-	656,374
	515,514	12/31/2014	5.0	103,103	-	-
Economic/demographic (gains) or losses	(363,038)	12/31/2018	5.0	(72,608)	290,430	-
	27,163	12/31/2017	5.0	5,433	-	16,297
	(42,387)	12/31/2016	4.0	(10,597)	10,596	-
	(351,099)	12/31/2015	5.0	(70,220)	70,220	-
	(261,512)	12/31/2014	5.0	(52,302)	-	-
Assumption changes or inputs	-	12/31/2018	5.0	-	-	-
	204,983	12/31/2017	5.0	40,997	-	122,989
	-	12/31/2016	4.0	-	-	-
	456,963	12/31/2015	5.0	91,393	-	91,392
	-	12/31/2014	5.0	-	-	-
Employer contributions made subsequent to measurement date						998,768
					<u>\$ 1,146,212</u>	<u>\$ 2,054,324</u>
						<u>\$5,843,276</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 active, inactive, and retired members.

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 7 - PENSION COSTS (Continued)

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

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

Year ended December 31	
2019	\$ 1,095,411
2020	428,461
2021	375,855
2022	890,457
	<u>\$ 2,790,184</u>

NOTE 8 – SELF INSURANCE FUNDS

A. Health and Life Self Insurance Fund

The health and life self-insurance fund were established in 1989 by the Commissioners Court as a self-insurance program for health and life benefits for County employees. Presently, the fund is being used to pay Health Reimbursement Account (HRA) claims.

During the calendar year ended December 31, 2019, \$264,371 was received from employee HRA contributions and \$24,883 was miscellaneous revenues, which mainly consisted of a 2018 surplus distribution from Texas Association of Counties for \$24,376. Expenses were \$178,731 for claims, \$150 for administrative fees and \$2,928 for miscellaneous expenses. There was also \$100,000 transferred out to the General Fund for reimbursement for previous claims paid from the General Fund while self-funded. Fund equity as of December 31, 2019 was \$306,350.

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 2019 will be adequate to fund estimated liabilities.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 9 - FIXED ASSETS

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

	Balance 1/1/2019	Additions	Dispositions	Balance 12/31/2019
Land	\$ 1,776,710	\$ -	\$ -	\$ 1,776,710
Buildings	11,465,965	882,241	-	12,348,206
Equipment	13,311,680	1,960,889	(434,425)	14,838,144
Vehicles	3,196,865	238,386	(193,041)	3,242,210
Construction in progress	890,675	1,419,213	(220,561)	2,089,327
Total capital assets	<u>\$ 30,641,895</u>	<u>\$ 4,500,729</u>	<u>\$ (848,027)</u>	<u>\$ 34,294,597</u>
Accumulated depreciation				
Buildings	(6,806,100)	(294,108)	-	(7,100,208)
Equipment	(10,537,189)	(893,052)	(424,966)	(11,005,275)
Vehicles	<u>(2,351,675)</u>	<u>(295,183)</u>	<u>(185,190)</u>	<u>(2,461,668)</u>
Total accumulated depreciation	<u>(19,694,964)</u>	<u>(1,482,343)</u>	<u>(610,156)</u>	<u>(20,567,151)</u>
Total capital assets, net	<u>\$ 10,946,931</u>	<u>\$ 3,018,386</u>	<u>\$ (237,871)</u>	<u>\$ 13,727,446</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 \$42,731 for the year ended December 31, 2019.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2019:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2019
In-Car Video Cameras	November 11, 2015	1.92%	\$ 33,456
Etnyre Chipspreader	August 24, 2017	1.90%	127,365
John Deere Tractor w/Boom Mower	December 15, 2017	1.90%	82,259
Volvo Roller	April 15, 2018	2.38%	70,811
Ambulance and Two Tractors	January 15, 2019	2.92%	224,909
Vote Tabulation Equipment	May 15, 2019	2.74%	165,366
Energy Improvements	July 1, 2019	3.41%	823,425
			<u>\$ 1,527,591</u>

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 10 – LEASE OBLIGATIONS (Continued)

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

Year ending December 31,	General Long-term Debt Account Group
2020	\$ 346,000
2021	309,816
2022	267,972
2023	116,717
2024	114,765
Thereafter	619,642
Minimum lease payments for all capital leases	1,774,912
Less amount representing interest	(247,321)
Present value of minimum lease payments	<u>\$ 1,527,591</u>

NOTE 11 – CERTIFICATES OF OBLIGATION

The County authorized on July 10, 2018 to issue “Fayette County, Texas Certificates of Obligation Series 2018.” The bonds, which bear interest at 1.90% and are dated July 15, 2018, 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, 2019. 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, 2019 were \$1,109,880.

The County authorized on June 18, 2019 to issue “Fayette County, Texas Limited Tax Notes, Series 2019.” The notes, which bear interest at 2.95% and are dated June 15, 2019, were issued in the original amount of \$500,000 for the purpose of paying in whole or in part of contractual obligations incurred or to be incurred for completion of construction and equipping of new emergency medical services (“EMS”) headquarters and EMS station one building; remodel and convert an existing EMS building for justice of the peace offices and related courtroom; construct new justice of the peace offices and related courtroom; construct offices for department of public safety or county dispatch station; and repairs or renovations to county owned buildings (the “Project”). The note shall be issued initially as a single Note in the amount of \$500,000. Notes may be transferred or exchanged in authorized denominations of \$5,000 or integral multiples thereof. The notes mature each February 15, beginning February 15, 2019. The notes can be redeemed at any annual February 15 maturity date by giving 30 days notice. The notes are secured by a lien on property taxes of the District. Notes outstanding at December 31, 2019 were \$428,571.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)

The summary of bonded indebtedness is as follows:

	Series 2017	Series 2018	Total
Interest rates	1.90%	2.95%	
Interest dates	8/1;2/1	2/15	
Final maturity	8/1/2027	2/15/2025	
Authorized	\$ 1,400,000	\$ 500,000	
Balance, December 31, 2018	\$ 1,249,854	\$ 500,000	\$ 1,749,854
Bond issued	-	-	-
Bonds retired	(139,974)	(71,429)	(211,403)
Balance, December 31, 2019	<u>\$ 1,109,880</u>	<u>\$ 428,571</u>	<u>\$ 1,538,451</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2019 are as follows:

Year Ending December 31,	Series 2017		Series 2018		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 131,102	\$ 21,303	\$ 71,429	\$ 11,627	\$ 202,531	\$ 32,930
2021	133,542	18,863	71,429	9,491	204,971	28,354
2022	136,130	16,275	71,429	7,384	207,559	23,659
2023	138,717	13,688	71,428	5,276	210,145	18,964
2024	141,353	11,052	71,428	3,175	212,781	14,227
2025	144,015	8,390	71,428	1,062	215,443	9,452
2026	146,775	5,630	-	-	146,775	5,630
2027	138,246	2,842	-	-	138,246	2,842
	<u>\$ 1,109,880</u>	<u>\$ 98,043</u>	<u>\$ 428,571</u>	<u>\$ 38,015</u>	<u>\$ 1,538,451</u>	<u>\$ 136,058</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2019, 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 \$40,016 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, 2019*

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$ 8,434,763	\$ 8,434,763	\$ 8,837,538	\$ 402,775
Other taxes	1,928,000	1,928,000	2,239,206	311,206
Licenses and permits	81,000	81,000	87,017	6,017
Intergovernmental revenue	334,400	273,502	276,136	2,634
Fines and forfeitures	1,090,000	734,000	734,073	73
Depository interest	69,815	69,815	152,328	82,513
Miscellaneous	1,139,935	1,139,935	1,756,069	616,134
Charges for services	3,065,788	2,645,451	2,645,706	255
Total revenues	<u>16,143,701</u>	<u>15,306,466</u>	<u>16,728,073</u>	<u>1,421,607</u>
EXPENDITURES				
Administrative and general	2,903,824	2,928,824	2,660,687	268,137
Financial administration	1,082,092	1,097,242	1,078,544	18,698
Judicial	1,268,921	1,352,121	1,298,099	54,022
Legal	605,977	605,977	522,219	83,758
Public safety	7,024,258	7,145,634	6,335,022	810,612
Public facilities	1,586,267	1,635,499	1,585,327	50,172
Extension service	301,390	301,390	288,564	12,826
Elections	210,596	223,774	221,162	2,612
Rural addressing	88,850	88,850	88,316	534
Right of way	-	13,000	13,000	-
Capital outlay	955,164	1,742,164	2,110,667	(368,503)
Debt service:				
Interest paid	13,317	13,317	14,005	(688)
Principal retired	-	-	211,078	(211,078)
Total expenditures	<u>16,040,656</u>	<u>17,147,792</u>	<u>16,426,690</u>	<u>721,102</u>
Excess (deficit) of revenues over (under) expenditures	103,045	(1,841,326)	301,383	2,142,709
Other financing sources (uses)	<u>(225,000)</u>	<u>(60,369)</u>	<u>247,356</u>	<u>307,725</u>
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	(121,955)	(1,901,695)	548,739	2,450,434
Fund balance, beginning of year	<u>741,521</u>	<u>741,521</u>	<u>741,521</u>	<u>-</u>
Fund balance, end of year	<u><u>619,566</u></u>	<u><u>(1,160,174)</u></u>	<u><u>1,290,260</u></u>	<u><u>\$ 2,450,434</u></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*

	2018	2017	2016	2015	2014
Total pension liability:					
Service cost	\$ 1,229,903	\$ 1,193,520	\$ 1,100,110	\$ 1,058,013	\$ 1,005,206
Interest on total pension liability	4,650,726	4,384,658	3,838,949	3,384,065	3,173,726
Effect of plan changes	(7,055,486)	(305,851)	6,443,260	(134,977)	-
Effect of economic/demographic (gains) or losses	(363,038)	27,163	(42,387)	(351,099)	(261,512)
Effect of assumptions changes or inputs	-	204,983	-	456,963	-
Refunds of contributions	(118,617)	(119,671)	(39,597)	(61,025)	-
Benefit payments	(2,185,885)	(2,089,817)	(1,951,275)	(1,592,272)	(1,361,169)
Net change in total pension liability	(3,842,397)	3,294,985	9,349,060	2,759,668	2,556,251
Total pension liability, beginning	57,316,285	54,021,300	44,672,240	41,912,572	39,356,321
Total pension liability, ending (a)	<u>\$ 53,473,888</u>	<u>\$ 57,316,285</u>	<u>\$ 54,021,300</u>	<u>\$ 44,672,240</u>	<u>\$ 41,912,572</u>
Fiduciary net position:					
Employer contributions	\$ 974,836	\$ 952,077	\$ 911,512	\$ 923,215	\$ 878,198
Member contributions	662,510	651,471	623,714	611,981	583,244
Investment income net of investment expenses	(911,820)	6,257,086	2,986,268	9,488	2,567,329
Refunds of contributions	(118,617)	(119,671)	(39,597)	(61,025)	-
Benefit payments	(2,185,885)	(2,089,817)	(1,951,275)	(1,592,272)	(1,361,169)
Administrative expenses	(37,681)	(32,283)	(32,429)	(29,011)	(30,037)
Other	(15,000)	(8,426)	160,363	127,184	(12,623)
Net change in fiduciary net position	(1,631,657)	5,610,437	2,658,556	(10,440)	2,624,942
Fiduciary net position, beginning	48,544,207	42,933,770	40,275,214	40,285,654	37,660,712
Fiduciary net position, ending (b)	<u>\$ 46,912,550</u>	<u>\$ 48,544,207</u>	<u>\$ 42,933,770</u>	<u>\$ 40,275,214</u>	<u>\$ 40,285,654</u>
Net pension liability/(asset), ending = (a) - (b)	<u>\$ 6,561,338</u>	<u>\$ 8,772,078</u>	<u>\$ 11,087,530</u>	<u>\$ 4,397,026</u>	<u>\$ 1,626,918</u>
Fiduciary net position as a % of total pension liability	87.73%	84.70%	79.48%	90.16%	96.12%
Pensionable covered payroll	\$ 9,464,434	\$ 9,306,723	\$ 8,910,203	\$ 8,742,590	\$ 8,332,057
Net pension liability/(asset) as a % of covered payroll	69.33%	94.26%	124.44%	50.29%	19.53%

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

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

	2018	2017	2016	2015
Actuarially required contribution	\$ 974,836	\$ 952,077	\$ 911,512	\$ 923,215
Contributions in relation to the actuarially determined contribution	(974,836)	(952,077)	(911,512)	(923,215)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$9,464,434	\$9,306,723	\$8,910,203	\$ 8,742,590
Contributions as a percentage of covered-employee payroll	10.30%	10.23%	10.23%	10.56%

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	11.8 years (based on contribution rate calculated in 12/31/2018 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: Employer contributions reflect that a 50% CPI COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017 2018: No changes in plan provisions were reflected in the Schedule.

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

2014	2013	2012	2011	2010	2009
\$ 878,198	\$ 807,750	\$ 775,869	\$ 700,756	\$ 667,096	\$ 576,421
(878,198)	(807,750)	(775,869)	(702,281)	(667,096)	(606,685)
\$ -	\$ -	\$ -	\$ (1,525)	\$ -	\$ (30,264)
\$8,332,057	\$8,021,342	\$7,965,794	\$7,616,909	\$7,235,316	\$7,038,107
10.54%	10.07%	9.74%	9.20%	9.22%	8.19%

FAYETTE COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

Budget

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

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

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

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

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

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

Defined Benefit Pension Plan

Changes of benefit terms

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

Changes of assumptions

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

COMBINING AND INDIVIDUAL FUND STATEMENTS

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FAYETTE COUNTY, TEXAS
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2019

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and cash equivalents	\$ 712,397	\$ 619,039
Taxes receivable, net	345,296	325,404
Sales tax receivable	171,153	150,177
Due from other funds	406,710	3,614
Total assets	<u>\$ 1,635,556</u>	<u>\$ 1,098,234</u>
LIABILITIES		
Accounts payable	\$ -	\$ 31,309
Deferred tax revenue	345,296	325,404
Total liabilities	<u>345,296</u>	<u>356,713</u>
FUND EQUITY		
Fund balance - unassigned	<u>1,290,260</u>	<u>741,521</u>
Total fund equity	<u>1,290,260</u>	<u>741,521</u>
Total liabilities and fund equity	<u>\$ 1,635,556</u>	<u>\$ 1,098,234</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, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes				
Current and delinquent ad valorem taxes	\$ 7,846,231	\$ 8,214,638	\$ 368,407	\$ 7,535,945
Current ad valorem taxes - fire departments	588,532	622,900	34,368	572,000
Total ad valorem taxes	8,434,763	8,837,538	402,775	8,107,945
Other taxes				
County sales taxes	1,884,000	2,192,398	308,398	2,047,112
Mixed drink taxes	44,000	46,808	2,808	45,717
Total other taxes	1,928,000	2,239,206	311,206	2,092,829
Licenses and permits				
Beer and wine permits	3,000	4,631	1,631	9,044
Occupation permits	8,000	12,151	4,151	11,870
Sewage permits	70,000	70,235	235	64,750
Total licenses and permits	81,000	87,017	6,017	85,664
Intergovernmental revenue				
Reimbursed CAECD	84,000	86,444	2,444	86,000
Salary reimbursement - sheriff dept.	50,000	55,000	5,000	62,500
County attorney state aid	35,000	27,500	(7,500)	27,500
State salary supplement	38,000	36,644	(1,356)	38,607
Reimbursed indigent defense	20,000	21,104	1,104	32,947
Judicial district contributions	32,400	35,343	2,943	34,420
Airport contributions	14,102	14,101	(1)	42,226
Total intergovernmental revenue	273,502	276,136	2,634	324,200
Fines and forfeitures				
County court	80,000	63,595	(16,405)	69,496
District court	60,000	101,730	41,730	75,291
Justice court	594,000	568,748	(25,252)	815,122
Total fines and forfeitures	734,000	734,073	73	959,909
Depository interest	69,815	152,328	82,513	93,864
Miscellaneous				
Rent on county property	18,000	15,525	(2,475)	15,285
Oil & gas leases and royalties	14,820	21,072	6,252	13,199
EMS donations	1,285	1,810	525	25,570
EMS injury prevention program	5,000	-	(5,000)	-
Sale of recyclables	84,000	42,439	(41,561)	41,186
Miscellaneous	1,016,830	1,675,223	658,393	437,215
Total miscellaneous	1,139,935	1,756,069	616,134	532,455

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2019
 WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 50,000	\$ 50,629	\$ 629	\$ 52,142
County clerk	429,746	429,747	1	457,856
Tax assessor - collector	269,202	269,202	-	263,192
District clerk	64,000	68,407	4,407	73,834
Justices of the peace	60,000	42,122	(17,878)	56,950
Constables	13,273	20,474	7,201	13,447
Ambulance fees	1,248,715	1,248,715	-	1,401,498
Airport fees	29,515	57,250	27,735	58,121
Arrest fees	140,000	127,698	(12,302)	168,081
Judicial support fees	60,000	48,184	(11,816)	62,318
Time payment fees	4,000	2,740	(1,260)	3,321
Pretrial intervention program fees	30,000	34,221	4,221	39,946
Other fees	165,000	191,379	26,379	169,549
Jury reimbursement fees	32,000	20,754	(11,246)	29,955
State costs service fees	50,000	34,184	(15,816)	42,277
Total official fee collections	<u>2,645,451</u>	<u>2,645,706</u>	<u>255</u>	<u>2,892,487</u>
Total revenues	<u>15,306,466</u>	<u>16,728,073</u>	<u>1,421,607</u>	<u>15,089,353</u>

EXPENDITURES

Administrative and general

County judge				
Salary:				
Official	56,200	66,700	(10,500)	55,100
Assistants	5,000	-	5,000	4,857
Secretaries	24,900	24,732	168	24,320
County judge supplement	25,200	14,700	10,500	25,200
Court administrator	47,000	46,900	100	46,163
Social security tax	12,110	11,295	815	11,520
Life insurance	50	52	(2)	49
Health insurance	29,992	22,463	7,529	29,820
Retirement	16,337	15,793	544	15,531
Worker's compensation	510	389	121	505
Unemployment tax	79	36	43	38
Travel and training	2,000	2,534	(534)	1,921
Telephone/communications	4,500	2,963	1,537	3,198
Postage	2,000	39	1,961	-
Furniture and equipment	2,000	2,110	(110)	1,326
Bond premium	2,000	-	2,000	177
Miscellaneous	600	961	(361)	685
Total county judge	<u>230,478</u>	<u>211,667</u>	<u>18,811</u>	<u>220,410</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 229,700	\$ 229,400	\$ 300	\$ 225,200
Salary - Coordinators	165,648	167,241	(1,593)	155,246
Social security tax	30,244	29,335	909	28,248
Life insurance	170	149	21	148
Health insurance	81,760	73,604	8,156	78,413
Retirement	40,800	40,933	(133)	39,186
Worker's compensation	2,000	1,180	820	1,334
Unemployment tax	198	84	114	78
Gasoline, oil, etc.	3,000	3,437	(437)	3,889
Travel and training	4,000	4,806	(806)	1,397
Telephone/communications	1,000	549	451	461
Furniture and equipment	26,900	1,707	25,193	-
Bond premium	-	-	-	355
Equipment repairs and replacements	2,000	2,838	(838)	1,390
Miscellaneous	1,000	241	759	150
Total commissioners' court	588,420	555,504	32,916	535,495
County clerk				
Salary - Official	56,800	56,800	-	55,700
Salary - Deputies	266,832	251,171	15,661	249,732
Social security tax	24,758	22,178	2,580	21,584
Life insurance	200	189	11	189
Health insurance	97,877	80,282	17,595	91,914
Retirement	33,399	31,783	1,616	31,459
Worker's compensation	1,224	706	518	809
Unemployment tax	162	126	36	125
Travel and training	5,500	6,546	(1,046)	3,031
Telephone/communications	4,000	3,420	580	3,319
Postage	3,000	1,076	1,924	2,072
Bond premium	500	314	186	1,681
Furniture and equipment	2,400	386	2,014	619
Miscellaneous	125	1,235	(1,110)	420
Total county clerk	496,777	456,212	40,565	462,654

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance	2018 Actual
	Budget	Actual	Favorable (Unfavorable)	
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 41,100	\$ 33,113	\$ 7,987	\$ 40,300
Social security tax	3,144	2,495	649	3,037
Life insurance	25	10	15	19
Health insurance	8,342	6,477	1,865	7,798
Retirement	4,242	3,417	825	4,151
Worker's compensation	122	88	34	80
Unemployment tax	21	16	5	20
Travel and training	2,000	564	1,436	130
Telephone/communications	2,400	2,691	(291)	2,345
Postage	-	-	-	150
Miscellaneous	50	66	(16)	-
Furniture and equipment	-	-	-	264
Total veterans service officer	61,446	48,937	12,509	58,294
County surveyor				
Telephone/communications	300	300	-	300
Miscellaneous	-	-	-	178
Total county surveyor	300	300	-	478
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	62,900	62,900	-	62,900
Family Crisis Center	7,500	7,500	-	8,000
CASA	12,000	-	12,000	12,000
Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocacy Center	10,000	-	10,000	10,000
Navidad Valley Community	12,000	12,000	-	12,000
Miscellaneous	2,903	4,401	(1,498)	2,883
Total public assistance	156,303	135,801	20,502	146,783

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 71,000	\$ 73,255	\$ (2,255)	\$ 72,166
Professional services	14,000	15,925	(1,925)	16,225
Autopsies	60,000	41,279	18,721	72,050
Maintenance contracts	250,000	222,636	27,364	235,149
Office equipment contracts	17,400	-	17,400	-
Telephone/communications	35,000	22,056	12,944	24,522
Public notices	2,500	2,561	(61)	4,658
Equipment repairs and replacements	10,000	10,174	(174)	1,940
Dues	5,500	5,102	398	3,965
Fines and fees due state	174,000	147,878	26,122	279,012
Risk insurance	94,700	28,093	66,607	202,048
Bounty	48,000	25,835	22,165	42,014
Donations to first responders	6,000	1,254	4,746	4,561
Donations for soil conservation	5,000	5,000	-	5,000
Donations to fire departments	572,000	617,900	(45,900)	566,929
Historical commission assistance	5,000	3,307	1,693	172
Miscellaneous	25,000	30,011	(5,011)	10,138
Total other	1,395,100	1,252,266	142,834	1,540,549
Total administrative and general	2,928,824	2,660,687	268,137	2,964,663
Financial administration				
County auditor				
Salary:				
Official	66,100	66,100	-	64,800
Assistants	235,620	240,619	(4,999)	229,205
Social security tax	23,082	22,861	221	21,900
Life insurance	151	153	(2)	162
Health insurance	61,186	58,286	2,900	62,985
Retirement	31,138	31,654	(516)	30,283
Worker's compensation	750	619	131	628
Unemployment tax	151	153	(2)	147
Travel and training	3,000	1,902	1,098	1,953
Telephone/communications	2,200	1,642	558	1,657
Postage	4,000	3,000	1,000	3,200
Bond premium	-	-	-	92
Furniture and equipment	3,000	2,352	648	1,081
Miscellaneous	700	882	(182)	595
Total county auditor	431,078	430,223	855	418,688

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 56,800	\$ 56,800	\$ -	\$ 54,500
Deputies	150,700	150,400	300	147,600
Social security tax	15,900	14,915	985	14,451
Life insurance	126	126	-	126
Health insurance	53,732	48,767	4,965	53,464
Retirement	21,414	21,383	31	20,816
Worker's compensation	520	441	79	505
Unemployment tax	75	75	-	74
Travel and training	3,500	1,706	1,794	1,821
Telephone/communications	3,000	755	2,245	754
Postage	9,000	4,176	4,824	6,344
Bond premium	3,550	-	3,550	-
Issuing license plates	9,354	10,224	(870)	9,423
Furniture and equipment	-	240	(240)	-
Miscellaneous	305	125	180	420
Total tax assessor - collector	327,976	310,133	17,843	310,298
Tax appraisal district				
Contribution	338,188	338,188	-	304,658
Total tax appraisal district	338,188	338,188	-	304,658
Total financial administration	1,097,242	1,078,544	18,698	1,033,644
Judicial				
District judge				
Printing and office supplies	500	250	250	279
Telephone/communications	1,000	472	528	475
Postage	350	234	116	100
Furniture and equipment	275	-	275	-
Miscellaneous	130	75	55	20
Total district judge	2,255	1,031	1,224	874

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 56,800	\$ 56,800	\$ -	\$ 55,700
Deputies	115,200	105,683	9,517	107,712
Social security tax	13,158	11,727	1,431	11,564
Life insurance	100	97	3	101
Health insurance	53,085	41,037	12,048	51,646
Retirement	17,750	16,768	982	16,831
Worker's compensation	500	353	147	404
Unemployment tax	86	53	33	54
Travel and training	2,000	1,873	127	1,964
Telephone/communications	1,500	605	895	661
Postage	4,500	4,000	500	5,255
Bond premium	-	136	(136)	335
Furniture and equipment	3,500	-	3,500	740
Miscellaneous	125	125	-	125
Total district clerk	268,304	239,257	29,047	253,092
District court				
Salary:				
Assistants	1,000	916	84	866
Court reporter	49,500	50,075	(575)	48,875
Court administrator	49,000	49,462	(462)	48,194
Juvenile board member	6,600	2,800	3,800	2,400
Social security tax	8,117	7,645	472	7,486
Life insurance	52	51	1	51
Health insurance	18,750	17,742	1,008	18,157
Retirement	10,950	10,461	489	10,207
Worker's compensation	625	338	287	414
Unemployment tax	52	50	2	49
Printing and office supplies	500	589	(89)	265
Administrative expenses	2,500	2,144	356	2,002
Court appointed attorneys	242,100	253,753	(11,653)	146,700
Travel and training	973	985	(12)	882
Grand jurors	1,500	2,354	(854)	3,528
Petit jurors	676	588	88	802
Miscellaneous	25,000	17,937	7,063	5,273
Total district court	417,895	417,890	5	296,151

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2019
 WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 18,300	\$ 15,400	\$ 2,900	\$ 16,616
Social security tax	1,400	1,178	222	1,271
Retirement	1,889	1,589	300	1,483
Administrative expense	2,500	-	2,500	325
Miscellaneous	1,009	2,000	(991)	1,004
Total county court	25,098	20,167	4,931	20,699
Justice of the peace, precinct #1				
Salary - Official	45,300	45,300	-	44,400
Salary - Assistants	71,500	71,500	-	70,100
Social security tax	8,935	8,427	508	8,170
Life insurance	77	76	1	71
Health insurance	52,552	37,641	14,911	32,575
Retirement	12,054	12,363	(309)	12,103
Worker's compensation	350	265	85	303
Unemployment tax	36	36	-	35
Travel and training	5,200	6,062	(862)	4,266
Telephone/communications	2,500	2,381	119	2,312
Postage	1,000	1,335	(335)	-
Bond premium	75	-	75	177
Furniture and equipment	2,500	6,379	(3,879)	-
Miscellaneous	350	180	170	420
Total J.P., precinct #1	202,429	191,945	10,484	174,932
Justice of the peace, precinct #2				
Salary - Official	43,900	43,900	-	43,000
Salary - Assistant	36,100	36,100	-	35,400
Social security tax	6,120	5,967	153	5,819
Life insurance	50	42	8	45
Health insurance	21,799	20,077	1,722	21,995
Retirement	8,256	8,566	(310)	8,384
Worker's compensation	236	177	59	202
Unemployment tax	20	18	2	18
Travel and training	3,500	3,764	(264)	3,530
Telephone/communications	3,100	3,496	(396)	3,522
Postage	1,500	1,609	(109)	1,634
Bond premium	200	-	200	178
Office rent/parking lot rent	9,600	10,800	(1,200)	10,600
Furniture and equipment	100	-	100	-
Miscellaneous	250	131	119	97
Total J.P., precinct #2	134,731	134,647	84	134,424

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 43,900	\$ 43,900	\$ -	\$ 43,000
Salary - Assistant	54,700	52,405	2,295	49,008
Social security tax	7,543	7,482	61	7,165
Life insurance	25	50	(25)	50
Health insurance	19,538	17,320	2,218	18,919
Retirement	10,176	10,248	(72)	9,786
Worker's compensation	350	265	85	303
Unemployment tax	25	26	(1)	25
Travel and training	4,500	3,503	997	3,991
Telephone/communications	4,000	4,296	(296)	4,199
Postage	700	359	341	692
Bond premium	200	-	200	177
Office rent/parking lot rent	300	300	-	300
Furniture and equipment	500	-	500	-
Miscellaneous	100	144	(44)	96
Total J.P., precinct #3	146,557	140,298	6,259	137,711
Justice of the peace, precinct #4				
Salary - Official	43,900	43,900	-	43,000
Salary - Assistant	51,500	51,512	(12)	50,508
Social security tax	7,299	7,302	(3)	7,148
Life insurance	60	60	-	60
Health insurance	27,858	25,038	2,820	27,420
Retirement	9,846	10,156	(310)	9,940
Worker's compensation	232	239	(7)	303
Unemployment tax	26	26	-	25
Travel and training	4,300	4,394	(94)	4,221
Telephone/communications	8,200	9,297	(1,097)	8,284
Postage	1,500	880	620	1,200
Bond premium	-	-	-	178
Miscellaneous	131	60	71	60
Total J.P., precinct #4	154,852	152,864	1,988	152,347
Justice of the peace - all pcts.	638,569	619,754	18,815	599,414
Total judicial	1,352,121	1,298,099	54,022	1,170,230

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistants	\$ 237,000	\$ 226,817	\$ 10,183	\$ 146,580
Secretaries	172,300	132,948	39,352	129,462
County attorney supplement	9,400	1,941	7,459	2,912
Social security tax	32,031	25,643	6,388	19,465
Life insurance	154	158	(4)	137
Health insurance	96,532	83,514	13,018	79,947
Retirement	43,210	37,328	5,882	28,732
Worker's compensation	200	108	92	135
Unemployment tax	200	180	20	138
Travel and training	3,700	5,069	(1,369)	1,521
Telephone/communications	2,500	1,052	1,448	847
Postage	1,000	285	715	452
Bond premium	250	-	250	-
Furniture and equipment	500	719	(219)	2,420
Miscellaneous	7,000	6,456	544	5,971
Total county attorney	<u>605,977</u>	<u>522,219</u>	<u>83,759</u>	<u>418,720</u>
Total legal	605,977	522,219	83,758	418,720
Public safety				
Justice court				
Petit Jurors	276	624	(348)	354
Collection Fees	106,600	80,004	26,596	83,117
Total justice court	<u>106,876</u>	<u>80,628</u>	<u>26,248</u>	<u>83,471</u>
Juvenile probation				
Juvenile probation	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>13,200</u>
Total juvenile probation	75,000	75,000	-	13,200
Juvenile judge				
Juvenile judge	5,400	5,400	-	5,400
Social security tax	413	413	-	411
Life insurance	1	1	-	1
Health insurance	167	-	167	539
Retirement	558	557	1	556
Total juvenile judge	<u>6,539</u>	<u>6,371</u>	<u>168</u>	<u>6,907</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2019
 WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Director/manager	\$ 74,300	\$ 74,300	\$ -	\$ 72,800
Assistant director	66,900	66,900	-	65,600
Assistants	37,700	37,500	200	36,800
Attendants	1,638,300	1,517,235	121,065	1,539,264
Instructors	2,400	2,400	-	2,400
Social security tax	139,016	126,168	12,848	127,933
Life insurance	690	725	(35)	724
Health insurance	289,000	307,227	(18,227)	326,202
Retirement	187,535	175,268	12,267	176,837
Worker's compensation	29,151	25,080	4,071	27,194
Unemployment tax	909	849	60	858
Uniforms	9,500	4,413	5,087	8,080
Printing and office supplies	10,000	6,231	3,769	4,242
Gasoline, oil, etc.	100,000	81,664	18,336	81,203
Hardware and supplies	15,000	5,827	9,173	4,718
Tires, tubes and batteries	7,500	7,141	359	5,797
Medical supplies	125,000	100,335	24,665	95,742
Injury prevention program supplies	2,000	-	2,000	-
Director of medical services	7,000	7,000	-	7,000
Physical and psychological exam	30,000	917	29,083	1,172
Travel and training	38,000	8,942	29,058	17,058
Training and education supplies	20,000	914	19,086	5,578
Telephone/communications	28,000	27,284	716	26,162
Utilities	26,000	26,194	(194)	25,199
Postage	1,500	697	803	658
Bond premium	700	-	700	-
Equipment repairs and replacements	70,000	114,897	(44,897)	81,766
Building repairs and replacements	13,000	4,827	8,173	3,537
Collection fees	100,000	995	99,005	43,201
Refunds	20,000	-	20,000	10,742
Small tools and equipment	170,400	32,303	138,097	9,173
Miscellaneous	10,000	8,174	1,826	7,280
Total EMS	<u>3,269,501</u>	<u>2,772,407</u>	<u>497,094</u>	<u>2,814,920</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 18,300	\$ 18,200	\$ 100	\$ 17,900
Social security tax	1,397	1,361	36	1,341
Life insurance	25	16	9	24
Health insurance	9,413	8,660	753	9,460
Retirement	1,889	1,878	11	1,844
Worker's compensation	800	680	120	756
Uniforms	300	-	300	200
Gasonline, oil, etc.	1,700	882	818	1,133
Travel and training	400	261	139	361
Telephone/communications	600	576	24	635
Bond premium	300	50	250	50
Equipment repairs and replacements	3,000	793	2,207	657
Furniture and equipment	5,000	-	5,000	1,565
Miscellaneous	500	470	30	243
Total constable, precinct #1	43,624	33,827	9,797	36,169
Constable, precinct #2				
Salary - Official	18,300	18,200	100	17,900
Social security tax	1,397	1,277	120	1,258
Life insurance	25	22	3	25
Health insurance	9,413	7,134	2,279	7,798
Retirement	1,889	1,878	11	1,844
Worker's compensation	800	680	120	756
Uniforms	350	196	154	-
Gasoline, oil and etc.	1,400	826	574	457
Bond premium	200	-	200	-
Telephone/communications	650	723	(73)	614
Equipment repairs and replacement	1,200	769	431	673
Furniture and equipment	32,850	-	32,850	-
Miscellaneous	100	138	(38)	110
Total constable, precinct #2	68,574	31,843	36,731	31,435
Constable, precinct #3				
Salary - Official	18,300	17,000	1,300	16,700
Social security tax	1,397	1,301	96	1,278
Life insurance	25	11	14	11
Health insurance	9,413	8,660	753	9,460
Retirement	1,889	1,754	135	1,720
Worker's compensation	800	680	120	756
Uniforms	300	-	300	300
Telephone/communications	352	384	(32)	415
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	2,700	267	2,433	18
Furniture and equipment	250	-	250	-
Miscellaneous	50	50	-	50
Total constable, precinct #3	35,776	30,407	5,369	31,008

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 18,300	\$ 18,200	\$ 100	\$ 17,900
Social security tax	1,397	1,392	5	1,369
Life insurance	25	25	-	25
Health insurance	9,413	8,660	753	9,460
Retirement	1,889	1,878	11	1,844
Worker's compensation	800	680	120	756
Gasoline, oil, etc.	7,000	339	6,661	325
Telephone/communications	525	352	173	383
Uniforms	300	-	300	-
Equipment repairs and replacements	1,100	1,250	(150)	1,294
Furniture and equipment	1,500	-	1,500	-
Miscellaneous	150	50	100	50
Total constable, precinct #4	<u>42,399</u>	<u>32,826</u>	<u>9,573</u>	<u>33,406</u>
Constables - all precincts	190,373	128,903	61,470	132,018
Sheriff				
Salary - Official	69,400	69,280	120	67,980
Salary - Deputies	1,212,800	1,191,733	21,067	1,116,075
Salary - Receptionist	37,300	51,712	(14,412)	36,600
Salary - Dispatchers	354,654	321,784	32,870	335,595
Social security tax	124,248	119,704	4,544	114,402
Life insurance	850	790	60	810
Health insurance	380,000	374,570	5,430	388,201
Retirement	167,125	168,681	(1,556)	160,294
Worker's compensation	23,000	18,425	4,575	20,641
Unemployment tax	800	783	17	744
Uniforms	12,500	13,564	(1,064)	12,563
Printing and office supplies	16,500	20,445	(3,945)	14,056
Gasoline, oil, etc.	165,000	139,742	25,258	159,911
Hardware and supplies	8,500	9,524	(1,024)	9,752
Tires, tubes, and batteries	25,000	16,318	8,682	21,650
Physical and psychological exams	1,500	1,000	500	1,344
Travel and training	15,500	7,635	7,865	3,071
Telephone/communications	60,000	50,172	9,828	51,448
Postage	2,650	1,736	914	1,994
Bond premiums	1,000	635	365	685
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	65,565	80,646	(15,081)	92,448
Furniture and equipment	99,765	6,981	92,784	23,257
Miscellaneous	8,000	12,701	(4,701)	8,784
Total sheriff	<u>2,851,957</u>	<u>2,678,861</u>	<u>173,096</u>	<u>2,642,605</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Salary-official	\$ 56,400	\$ 50,941	\$ 5,459	\$ 55,300
Secretaries	18,800	18,768	32	18,380
Social security tax	5,753	4,847	906	5,225
Life insurance	36	29	7	36
Health insurance	13,956	14,002	(46)	14,895
Retirement	7,761	7,194	567	7,589
Worker's compensation	408	436	(28)	515
Unemployment tax	37	35	2	37
Gasoline, oil, etc.	6,000	-	6,000	176
Travel and training	2,000	862	1,138	1,746
Telephone/communications	3,600	1,918	1,682	3,613
Postage	300	-	300	25
Equipment repairs and replacements	1,650	-	1,650	554
Miscellaneous	3,000	6,494	(3,494)	2,052
Total emergency management	119,701	105,526	14,175	110,143
Community supervision and corrections				
Telephone/communications	4,743	4,995	(252)	4,843
Furniture and equipment	6,300	2,475	3,825	2,726
Total community supervision and corrections	11,043	7,470	3,573	7,569
DPS highway patrol				
Assistants	59,400	59,288	112	58,192
Social security tax	4,541	4,189	352	4,141
Life insurance	40	40	-	40
Health insurance	15,796	18,282	(2,486)	18,565
Retirement	6,130	6,119	11	5,994
Worker's compensation	218	177	41	202
Unemployment tax	30	30	-	29
Telephone/communications	5,750	2,981	2,769	2,851
Utilities	450	554	(104)	517
Postage	600	328	272	308
Furniture and equipment	1,000	779	221	138
Miscellaneous	2,000	187	1,813	85
Total DPS highway patrol	95,955	92,954	3,001	91,062

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Worker's compensation	\$ 101	\$ 88	\$ 13	\$ 101
Telephone/communications	336	336	-	336
Utilities	3,074	3,715	(641)	3,753
Building repairs and replacements	70,000	49,472	20,528	63,270
Miscellaneous	1,500	3,205	(1,705)	-
Total sanitation	75,011	56,816	18,195	67,460
Recycling center				
Coordinator	6,600	6,600	-	6,600
Attendants	120,700	121,653	(953)	115,705
Social security tax	9,739	9,306	433	8,773
Life insurance	75	69	6	69
Health insurance	40,239	30,969	9,270	35,853
Retirement	13,138	13,236	(98)	12,597
Worker's compensation	2,627	1,896	731	2,173
Unemployment tax	60	61	(1)	58
Gasoline, oil, etc.	4,500	4,284	216	4,195
Hardware and supplies	6,000	5,491	509	5,658
Travel and training	500	-	500	-
Telephone/communications	1,500	2,071	(571)	1,544
Utilities	6,000	229	5,771	5,010
Equipment repairs and replacements	13,000	11,320	1,680	10,586
Building repairs and replacements	4,000	439	3,561	8,853
Solid waste disposal	113,000	121,938	(8,938)	70,422
Furniture and equipment	1,000	524	476	200
Miscellaneous	1,000	-	1,000	-
Total recycling center	343,678	330,086	13,592	288,296
Total public safety	7,145,634	6,335,022	810,612	6,257,651
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	90,275	88,159	2,116	80,700
Social security tax	6,902	6,541	361	5,967
Life insurance	9,221	43	9,178	42
Health insurance	22,767	18,036	4,731	22,327
Retirement	9,130	9,098	32	8,312

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's compensation	\$ 2,478	\$ 2,372	\$ 106	\$ 2,446
Unemployment tax	45	44	1	40
Gasoline, oil, etc.	238	661	(423)	437
Hardware and supplies	10,500	12,608	(2,108)	11,628
Maintenance contracts	20,400	18,543	1,857	20,444
Telephone/communications	20,000	11,811	8,189	12,528
Utilities	100,100	94,686	5,414	113,296
Office rent/parking lot rent	18,000	18,000	-	18,000
Equipment repairs and replacements	5,000	7,648	(2,648)	3,634
Building repairs and replacements	37,175	59,629	(22,454)	122,391
Grounds maintenance	1,434	4,519	(3,085)	403
Janitorial service	22,000	21,420	580	21,684
Miscellaneous	1,500	2,512	(1,012)	2,506
Total courthouse and associated buildings	377,165	376,330	835	446,785
Justice center				
Cooks	32,800	32,800	-	31,622
Jailers	529,686	536,524	(6,838)	495,847
Social security tax	43,030	41,139	1,891	37,967
Life insurance	308	316	(8)	314
Health insurance	165,626	151,991	13,635	158,441
Retirement	58,049	58,754	(705)	54,330
Worker's compensation	12,240	10,407	1,833	10,746
Unemployment tax	281	285	(4)	264
Uniforms	2,500	2,897	(397)	551
Animal control	3,000	1,003	1,997	900
Groceries	52,000	49,589	2,411	58,380
Inmate work detail	2,500	732	1,768	30
Hardware and supplies	16,000	17,812	(1,812)	14,963
Director of medical services	6,500	-	6,500	-
Medical services	76,000	76,670	(670)	74,512
Travel and training	3,000	1,568	1,432	1,498
Telephone/communications	4,500	4,836	(336)	5,169
Utilities	47,500	40,031	7,469	49,454
Equipment repairs and replacements	36,300	10,630	25,670	11,552
Building repairs and replacements	22,174	27,978	(5,804)	31,646
Furniture and equipment	17,500	650	16,850	2,694
Miscellaneous	5,000	20,727	(15,727)	7,628
Total justice center	1,136,494	1,087,339	49,155	1,048,508

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2019
 WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Director/manager	\$ 19,300	\$ 22,145	\$ (2,845)	\$ 18,900
Salary- Maintenance	32,800	35,682	(2,882)	32,378
Social security tax	3,986	3,952	34	3,516
Life insurance	34	34	-	33
Health insurance	17,150	16,364	786	17,253
Retirement	5,377	5,968	(591)	5,282
Worker's compensation	1,367	879	488	1,225
Unemployment tax	26	29	(3)	26
Gasoline, oil, etc.	1,800	1,042	758	22
Hardware and supplies	3,500	1,744	1,756	2,021
Travel and training	1,500	-	1,500	630
Telephone/communications	4,200	3,712	488	3,840
Utilities	11,500	12,059	(559)	13,186
Postage	200	-	200	50
Equipment repairs and replacements	5,600	14,111	(8,511)	11,032
Buildings repairs and replacements	5,000	2,358	2,642	5,924
Grounds maintenance	1,000	930	70	408
Furniture and equipment	5,000	350	4,650	-
Miscellaneous	2,500	299	2,201	240
Total airport	<u>121,840</u>	<u>121,658</u>	<u>182</u>	<u>115,966</u>
Total public facilities	1,635,499	1,585,327	50,172	1,611,259
Extension service				
Secretaries	70,700	64,649	6,051	73,686
Agriculture agents	59,400	59,400	-	58,200
FSC agents	29,700	29,700	-	29,100
Assistants	43,500	43,879	(379)	39,600
Social security tax	15,552	14,445	1,107	14,758
Life insurance	67	76	(9)	70
Health insurance	35,135	35,058	77	35,363
Retirement	11,785	10,924	861	11,668
Worker's compensation	351	291	60	303
Unemployment tax	100	99	1	100
Printing and office supplies	4,200	2,279	1,921	3,649
Demonstration supplies	3,500	1,568	1,932	994
Gasoline, oil, etc.	4,200	2,887	1,313	3,264
Travel and training	9,500	10,141	(641)	8,396
Telephone/communications	8,000	7,923	77	7,657

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Extension service - cont'd.				
Postage	\$ 1,200	\$ 568	\$ 632	\$ 620
Equipment repairs and replacements	1,000	432	568	404
Furniture and equipment	2,500	3,660	(1,160)	1,710
Miscellaneous	1,000	585	415	924
Total extension service	301,390	288,564	12,826	290,466
Elections				
Assistants	41,000	41,000	-	41,089
Elections administrator	60,900	69,994	(9,094)	84,078
Social security tax	7,795	8,113	(318)	9,245
Life insurance	50	65	(15)	50
Health insurance	21,453	20,034	1,419	18,363
Retirement	10,516	10,085	431	9,928
Worker's compensation	1,100	951	149	1,071
Unemployment tax	60	56	4	63
Election supplies	19,000	20,190	(1,190)	17,504
Maintenance contracts	17,000	15,199	1,801	18,737
Travel and training	4,500	4,059	441	4,451
Telephone/communications	1,300	6,599	(5,299)	2,016
Postage	4,000	1,636	2,364	4,000
Bond premiums	100	70	30	70
Equipment repairs and replacements	5,000	1,081	3,919	694
Wages - clerks and judges	17,000	11,851	5,149	16,885
Furniture and equipment	10,000	5,811	4,189	459
Miscellaneous	3,000	4,368	(1,368)	3,988
Total elections	223,774	221,162	2,612	232,691
Rural addressing				
Salary - Official	61,400	62,800	(1,400)	60,200
Social security tax	4,697	4,606	91	4,400
Life insurance	25	25	-	25
Health insurance	13,091	11,730	1,361	12,868
Retirement	6,336	6,481	(145)	6,201
Worker's compensation	103	88	15	101
Unemployment tax	31	31	-	30
Travel and training	2,500	1,576	924	1,979
Telephone/communications	480	482	(2)	482
Postage	50	55	(5)	50
Miscellaneous	137	442	(305)	2,557
Total rural addressing	88,850	88,316	534	88,893
Right of way				
State highway and farm right of way	13,000	13,000	-	-
Total right of way	13,000	13,000	-	-

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2019
 WITH COMPARATIVE TOTALS FOR 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 846,830	\$ 729,208	\$ 117,622	\$ 8,133
Computer equipment	50,000	34,845	15,155	16,191
Buildings and improvements	799,334	739,846	59,488	226,039
Furniture and equipment	46,000	606,768	(560,768)	233,882
Total capital outlay	<u>1,742,164</u>	<u>2,110,667</u>	<u>(368,503)</u>	<u>484,245</u>
Debt service:				
Interest expense	13,317	14,005	(688)	7,088
Principal retired	-	211,078	(211,078)	173,529
Total debt service	<u>13,317</u>	<u>225,083</u>	<u>(211,766)</u>	<u>180,617</u>
Total expenditures	<u>17,147,792</u>	<u>16,426,690</u>	<u>721,102</u>	<u>14,733,079</u>
Excess revenues over (under) expenditures	(1,841,326)	301,383	2,142,709	356,274
Other financing sources (uses)				
Capitalized leases	-	307,725	307,725	-
Operating transfers in	100,000	100,000	-	150,000
Operating transfers out	(160,369)	(160,369)	-	(37,750)
Total other financing sources and (uses)	<u>(60,369)</u>	<u>247,356</u>	<u>307,725</u>	<u>112,250</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ (1,901,695)</u>	548,739	<u>\$ 2,450,434</u>	468,524
Fund balance, beginning of year		741,521		272,997
Fund balance, end of year		<u>\$ 1,290,260</u>		<u>\$ 741,521</u>

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
ASSETS								
Cash and cash equivalents	\$1,162,675	\$ 89,048	\$ 734,233	\$ 196,745	\$ -	\$ -	\$ 32,841	\$ 47,877
Due from other funds	83,506	-	38,872	6,261	-	-	-	2,950
Total assets	\$1,246,181	\$ 89,048	\$ 773,105	\$ 203,006	\$ -	\$ -	\$ 32,841	\$ 50,827
LIABILITIES								
Overdrafts	\$ -	\$ -	\$ -	\$ 6,888	\$ 2,471	\$ 1,029	\$ -	\$ -
Accounts payable	137,987	-	-	-	-	-	-	-
Total liabilities	\$ 137,987	\$ -	\$ -	\$ 6,888	\$ 2,471	\$ 1,029	\$ -	\$ -
FUND EQUITY								
Fund balance - restricted	\$1,108,194	\$ 89,048	\$ 773,105	\$ 196,118	\$(2,471)	\$ (1,029)	\$ 32,841	\$ 50,827
Total fund equity	1,108,194	89,048	773,105	196,118	(2,471)	(1,029)	32,841	50,827
Total liabilities and fund equity	\$1,246,181	\$ 89,048	\$ 773,105	\$ 203,006	\$ -	\$ -	\$ 32,841	\$ 50,827

Court Reporter Service	County Clerk	Records	County	Justice	Election	County	Totals	
	Records Management and Preservation	Management and Preservation	Clerk Records Archive	Court Technology	Services Contract	and District Court Technology	(Memorandum Only)	
							2019	2018
\$ 40,886	\$ 178,654	\$ 216,311	\$ 232,757	\$ 3,179	\$ 43,467	\$ 4,718	\$ 2,983,391	\$ 2,584,730
-	635	-	-	-	-	-	132,224	-
<u>\$ 40,886</u>	<u>\$ 179,289</u>	<u>\$ 216,311</u>	<u>\$ 232,757</u>	<u>\$ 3,179</u>	<u>\$ 43,467</u>	<u>\$ 4,718</u>	<u>\$ 3,115,615</u>	<u>\$ 2,584,730</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,388	\$ 124
-	-	-	-	-	-	-	137,987	12,083
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,375</u>	<u>\$ 12,207</u>
<u>\$ 40,886</u>	<u>\$ 179,289</u>	<u>\$ 216,311</u>	<u>\$ 232,757</u>	<u>\$ 3,179</u>	<u>\$ 43,467</u>	<u>\$ 4,718</u>	<u>\$ 2,967,240</u>	<u>\$ 2,572,523</u>
40,886	179,289	216,311	232,757	3,179	43,467	4,718	2,967,240	2,572,523
<u>\$ 40,886</u>	<u>\$ 179,289</u>	<u>\$ 216,311</u>	<u>\$ 232,757</u>	<u>\$ 3,179</u>	<u>\$ 43,467</u>	<u>\$ 4,718</u>	<u>\$ 3,115,615</u>	<u>\$ 2,584,730</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH COMPARATIVE TOTALS FOR 2018

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education
REVENUES							
General							
Ad valorem taxes	\$ 4,828,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	212,579	-	-	-	-	-	-
State aid	-	-	460,959	135,416	-	3,368	2,726
County contributions	-	-	-	75,000	-	-	-
Depository interest	108,498	-	-	9,666	-	-	-
Tobacco settlement	-	40,015	-	-	-	-	-
Reimbursed services	-	249	-	-	-	-	-
Miscellaneous	392,882	-	36,670	-	-	-	-
Total general revenues	<u>5,542,405</u>	<u>40,264</u>	<u>497,629</u>	<u>220,082</u>	<u>-</u>	<u>3,368</u>	<u>2,726</u>
Charges for services	822,039	-	852,911	550	9,650	-	-
Total revenues	<u>6,364,444</u>	<u>40,264</u>	<u>1,350,540</u>	<u>220,632</u>	<u>9,650</u>	<u>3,368</u>	<u>2,726</u>
EXPENDITURES							
Administrative and general	-	-	1,182,308	219,935	42,371	4,273	2,425
Capital outlay	689,575	-	5,190	-	-	-	-
Public transportation	5,430,484	-	-	-	-	-	-
Public health	-	94,900	-	-	-	-	-
Debt service:							
Interest paid	9,803	-	-	-	-	-	-
Principal retired	220,710	-	-	-	-	-	-
Total expenditures	<u>6,350,572</u>	<u>94,900</u>	<u>1,187,498</u>	<u>219,935</u>	<u>42,371</u>	<u>4,273</u>	<u>2,425</u>
Excess of revenues over (under) expenditures	<u>13,872</u>	<u>(54,636)</u>	<u>163,042</u>	<u>697</u>	<u>(32,721)</u>	<u>(905)</u>	<u>301</u>
Other financing sources (uses)							
Capitalized leases	82,550	-	-	-	-	-	-
Operating transfers in	-	125,000	147,495	-	25,000	-	-
Operating transfers out	-	-	(147,495)	-	-	-	-
Total other financing sources and (uses)	<u>82,550</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	96,422	70,364	163,042	697	(7,721)	(905)	301
Fund balance, beginning of year	1,011,772	18,684	610,063	195,421	5,250	(124)	32,540
Fund balance, end of year	<u>\$ 1,108,194</u>	<u>\$ 89,048</u>	<u>\$ 773,105</u>	<u>\$ 196,118</u>	<u>\$ (2,471)</u>	<u>\$ (1,029)</u>	<u>\$ 32,841</u>

Court Courthouse Security	Court Reporter Service	County Clerk		County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	Totals (Memorandum Only)	
		Records Management and Preservation	Records Management and Preservation					2019	2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,828,446	\$ 4,425,236
-	-	-	-	-	-	-	-	212,579	201,752
-	-	-	-	-	-	-	-	602,469	613,065
-	-	-	-	-	-	-	-	75,000	13,200
-	-	9,702	12,285	12,436	-	-	-	152,587	91,366
-	-	-	-	-	-	-	-	40,015	37,324
-	-	-	-	-	-	-	-	249	345
-	-	-	-	-	20,195	-	813	450,560	305,341
-	-	9,702	12,285	12,436	20,195	-	813	6,361,905	5,687,629
31,436	3,780	41,168	11,726	43,320	-	8,220	-	1,824,800	1,757,915
31,436	3,780	50,870	24,011	55,756	20,195	8,220	813	8,186,705	7,445,544
69,944	772	14,306	-	11,638	23,404	2,500	-	1,573,876	1,706,030
-	-	-	-	-	-	-	-	694,765	536,386
-	-	-	-	-	-	-	-	5,430,484	5,200,802
-	-	-	-	-	-	-	-	94,900	68,501
-	-	-	-	-	-	-	-	9,803	10,740
-	-	-	-	-	-	-	-	220,710	183,098
69,944	772	14,306	-	11,638	23,404	2,500	-	8,024,538	7,705,557
(38,508)	3,008	36,564	24,011	44,118	(3,209)	5,720	813	162,167	(260,013)
-	-	-	-	-	-	-	-	82,550	239,566
-	-	-	-	-	-	-	-	297,495	171,166
-	-	-	-	-	-	-	-	(147,495)	(159,989)
-	-	-	-	-	-	-	-	232,550	250,743
(38,508)	3,008	36,564	24,011	44,118	(3,209)	5,720	813	394,717	(9,270)
89,335	37,878	142,725	192,300	188,639	6,388	37,747	3,905	2,572,523	2,581,793
\$ 50,827	\$ 40,886	\$ 179,289	\$ 216,311	\$ 232,757	\$ 3,179	\$ 43,467	\$ 4,718	\$ 2,967,240	\$ 2,572,523

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, 2019
WITH COMPARATIVE TOTALS FOR 2018

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ 4,611,210	\$ 4,828,446	\$ 217,236	\$ -	\$ -	\$ -
Intergovernmental revenue	252,801	212,579	(40,222)	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	42,491	108,498	66,007	-	-	-
Tobacco settlement	-	-	-	38,000	40,015	2,015
Reimbursed services	-	-	-	249	249	-
Miscellaneous	309,406	392,882	83,476	500	-	(500)
Total general revenues	5,215,908	5,542,405	326,497	38,749	40,264	1,515
Charges for services	761,567	822,039	60,472	-	-	-
Total revenues	5,977,475	6,364,444	386,969	38,749	40,264	1,515
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	653,044	689,575	(36,531)	-	-	-
Public transportation	5,890,927	5,430,484	460,443	-	-	-
Public health	-	-	-	609,000	94,900	514,100
Debt service:						
Interest paid	11,893	9,803	2,090	-	-	-
Principal retired	-	220,710	(220,710)	-	-	-
Total expenditures	6,555,864	6,350,572	205,292	609,000	94,900	514,100
Excess revenues over (under) expenditures	(578,389)	13,872	592,261	(570,251)	(54,636)	515,615
Other financing sources (uses)						
Capitalized leases	-	82,550	(82,550)	-	-	-
Operating transfers in	-	-	-	125,000	125,000	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	82,550	(82,550)	125,000	125,000	-
Excess revenues and other sources over (under) expenditures and other uses	\$ (578,389)	\$ 96,422	\$ 674,811	\$ (445,251)	70,364	\$ 515,615
Fund balance, beginning of year		1,011,772			18,684	
Fund balance, end of year		\$ 1,108,194			\$ 89,048	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	460,959	460,959	-	135,416	135,416
-	-	-	75,000	75,000	-
-	-	-	-	9,666	9,666
-	-	-	-	-	-
-	-	-	-	-	-
-	36,670	36,670	-	-	-
-	497,629	497,629	75,000	220,082	145,082
-	852,911	852,911	475	550	75
-	1,350,540	1,350,540	75,475	220,632	145,157
-	1,182,308	(1,182,308)	85,533	219,935	(134,402)
-	5,190	(5,190)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,187,498	(1,187,498)	85,533	219,935	(134,402)
-	163,042	163,042	(10,058)	697	10,755
-	-	-	-	-	-
-	147,495	147,495	-	-	-
-	(147,495)	(147,495)	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	163,042	<u>\$ 163,042</u>	<u>\$ (10,058)</u>	697	<u>\$ 10,755</u>
	610,063			195,421	
	<u>\$ 773,105</u>			<u>\$ 196,118</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, 2019
WITH COMPARATIVE TOTALS FOR 2018*

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	3,368	3,368
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	3,368	3,368
Charges for services	8,825	9,650	825	-	-	-
Total revenues	<u>8,825</u>	<u>9,650</u>	<u>825</u>	<u>-</u>	<u>3,368</u>	<u>3,368</u>
EXPENDITURES						
Administrative and general	42,371	42,371	-	-	4,273	(4,273)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	<u>42,371</u>	<u>42,371</u>	<u>-</u>	<u>-</u>	<u>4,273</u>	<u>(4,273)</u>
Excess revenues over (under) expenditures	<u>(33,546)</u>	<u>(32,721)</u>	<u>825</u>	<u>-</u>	<u>(905)</u>	<u>(905)</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>\$ (8,546)</u>	<u>(7,721)</u>	<u>\$ 825</u>	<u>\$ -</u>	<u>(905)</u>	<u>\$ (905)</u>
Fund balance, beginning of year		5,250			(124)	
Fund balance, end of year		<u>\$ (2,471)</u>			<u>\$ (1,029)</u>	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,726	2,726	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,726	2,726	-	-	-
-	-	-	31,437	# 31,436	(1)
-	2,726	2,726	31,437	31,436	(1)
-	2,425	(2,425)	69,683	69,944	(261)
-	-	-	325	-	325
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,425	(2,425)	70,008	69,944	64
-	301	301	(38,571)	(38,508)	63
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	301	<u>\$ 301</u>	<u>\$ (38,571)</u>	(38,508)	<u>\$ 63</u>
	32,540			89,335	
	<u>\$ 32,841</u>			<u>\$ 50,827</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, 2019
WITH COMPARATIVE TOTALS FOR 2018

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	9,702	9,702
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	9,702	9,702
Charges for services	-	3,780	3,780	-	41,168	41,168
Total revenues	-	3,780	3,780	-	50,870	50,870
EXPENDITURES						
Administrative and general	-	772	(772)	14,363	14,306	57
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	772	(772)	14,363	14,306	57
Excess revenues over (under) expenditures	-	3,008	3,008	(14,363)	36,564	50,927
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	3,008	\$ 3,008	\$ (14,363)	36,564	\$ 50,927
Fund balance, beginning of year		37,878			142,725	
Fund balance, end of year		\$ 40,886			\$ 179,289	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,285	12,285	4,874	12,436	7,562
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,285	12,285	4,874	12,436	7,562
-	11,726	11,726	50,837	43,320	(7,517)
-	24,011	24,011	55,711	55,756	45
-	-	-	-	11,638	(11,638)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	11,638	(11,638)
-	24,011	24,011	55,711	44,118	(11,593)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	24,011	<u>\$ 24,011</u>	<u>55,711</u>	44,118	<u>\$ (11,593)</u>
	192,300			188,639	
	<u>\$ 216,311</u>			<u>\$ 232,757</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, 2019
WITH COMPARATIVE TOTALS FOR 2018

	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	-	20,195	20,195	-	-	-
Total general revenues	-	20,195	20,195	-	-	-
Charges for services	-	-	-	-	8,220	8,220
Total revenues	-	20,195	20,195	-	8,220	8,220
EXPENDITURES						
Administrative and general	-	23,404	(23,404)	-	2,500	(2,500)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	23,404	(23,404)	-	2,500	(2,500)
Excess revenues over (under) expenditures	-	(3,209)	(3,209)	-	5,720	5,720
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	(3,209)	\$ (3,209)	\$ -	5,720	\$ 5,720
Fund balance, beginning of year		6,388			37,747	
Fund balance, end of year		\$ 3,179			\$ 43,467	

County and District Court Technology			2019			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
\$ -	\$ -	\$ -	\$ 4,611,210	\$ 4,828,446	\$ 217,236	\$ 4,425,236
-	-	-	252,801	212,579	(40,222)	201,752
-	-	-	-	602,469	602,469	613,065
-	-	-	75,000	75,000	-	13,200
-	-	-	47,365	152,587	105,222	91,366
-	-	-	38,000	40,015	2,015	37,324
-	-	-	249	249	-	345
-	813	813	309,906	450,560	140,654	305,341
-	813	813	5,334,531	6,361,905	1,027,374	5,687,629
-	-	-	853,141	1,824,800	971,659	1,757,915
-	813	813	6,187,672	8,186,705	1,999,033	7,445,544
-	-	-	211,950	1,573,876	(1,361,926)	1,706,030
-	-	-	653,369	694,765	(41,396)	536,386
-	-	-	5,890,927	5,430,484	460,443	5,200,802
-	-	-	609,000	94,900	514,100	68,501
-	-	-	11,893	9,803	2,090	10,740
-	-	-	-	220,710	(220,710)	183,098
-	-	-	7,377,139	8,024,538	(647,399)	7,705,557
-	813	813	(1,189,467)	162,167	1,351,634	(260,013)
-	-	-	-	82,550	82,550	239,566
-	-	-	150,000	297,495	147,495	171,166
-	-	-	-	(147,495)	(147,495)	(159,989)
-	-	-	150,000	232,550	82,550	250,743
\$ -	813	\$ 813	\$ (1,039,467)	394,717	\$ 1,434,184	(9,270)
	3,905			2,572,523		2,581,793
	\$ 4,718			\$ 2,967,240		\$ 2,572,523

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FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2019</u>	<u>20018</u>
ASSETS						
Cash and cash equivalents	\$ 278,368	\$ 566,257	95,800	\$ 222,250	\$ 1,162,675	\$ 1,017,727
Due from other funds	<u>18,818</u>	<u>20,125</u>	<u>23,445</u>	<u>21,118</u>	<u>83,506</u>	<u>-</u>
Total assets	<u>\$ 297,186</u>	<u>\$ 586,382</u>	<u>\$ 119,245</u>	<u>\$ 243,368</u>	<u>\$ 1,246,181</u>	<u>\$ 1,017,727</u>
LIABILITIES						
Accounts payable	\$ -	\$ 137,987	\$ -	\$ -	\$ 137,987	\$ 5,955
Total liabilities	<u>-</u>	<u>137,987</u>	<u>-</u>	<u>-</u>	<u>137,987</u>	<u>5,955</u>
FUND BALANCE						
Fund balance - restricted	<u>297,186</u>	<u>448,395</u>	<u>119,245</u>	<u>243,368</u>	<u>1,108,194</u>	<u>1,011,772</u>
Total liabilities and fund balance	<u>\$ 297,186</u>	<u>\$ 586,382</u>	<u>\$ 119,245</u>	<u>\$ 243,368</u>	<u>\$ 1,246,181</u>	<u>\$ 1,017,727</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, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 990,314	\$ 1,304,163	\$ 1,441,774	\$ 1,092,195
Intergovernmental revenue				
Reimbursed CAPCOG	2,883	3,797	4,198	3,180
Reimbursed TXDOT	-	-	-	-
State lateral road distribution	7,158	9,427	10,421	7,894
Gross weight fees	33,559	44,194	48,857	37,011
Total intergovernmental revenue	43,600	57,418	63,476	48,085
Depository interest	21,471	38,196	21,887	26,944
Miscellaneous				
Sale of equipment, etc.	67	71,181	25,679	4,801
Rent	-	-	900	-
Miscellaneous	80,504	84,804	3,784	121,162
Total miscellaneous	80,571	155,985	30,363	125,963
Total general revenue	1,135,956	1,555,762	1,557,500	1,293,187
Charges for services				
Auto weight fees	73,841	97,243	107,504	81,438
Vehicle registration fees	75,314	99,183	109,648	83,062
Garbage disposal fees	-	42,530	14,023	38,253
Total charges for services	149,155	238,956	231,175	202,753
Total revenues	1,285,111	1,794,718	1,788,675	1,495,940
EXPENDITURES				
Public transportation				
Administrative				
Utilities	3,323	2,153	6,268	2,784
Telephone/communications	1,283	2,802	2,695	2,107
Building repairs and replacement	30	2,547	12,560	884
Total administrative	4,636	7,502	21,523	5,775

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2018 Actual</u>
\$ 4,828,446	\$ 4,611,210	\$ 217,236	\$ 4,425,236
14,058	9,172	4,886	10,823
-	74,704	(74,704)	-
34,900	35,639	(739)	34,931
163,621	133,286	30,335	155,998
<u>212,579</u>	<u>252,801</u>	<u>(40,222)</u>	<u>201,752</u>
108,498	42,491	66,007	62,712
101,728	62,722	39,006	59,789
900	900	-	900
290,254	245,784	44,470	185,268
<u>392,882</u>	<u>309,406</u>	<u>83,476</u>	<u>245,957</u>
<u>5,542,405</u>	<u>5,215,908</u>	<u>326,497</u>	<u>4,935,657</u>
360,026	339,103	20,923	360,000
367,207	327,464	39,743	373,453
94,806	95,000	(194)	86,700
<u>822,039</u>	<u>761,567</u>	<u>60,472</u>	<u>820,153</u>
<u>6,364,444</u>	<u>5,977,475</u>	<u>386,969</u>	<u>5,755,810</u>
14,528	15,100	572	15,243
8,887	11,100	2,213	8,462
16,021	41,500	25,479	27,165
<u>39,436</u>	<u>67,700</u>	<u>28,264</u>	<u>50,870</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, 2019
WITH COMPARATIVE TOTALS FOR 2018*

2019

	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
EXPENDITURES				
Public transportation				
Roadways				
Salaries - road employees	\$ 317,433	\$ 360,480	\$ 444,985	\$ 366,013
Social security tax	22,604	27,175	32,486	27,028
Life insurance	171	198	239	194
Health insurance	91,690	80,998	101,206	82,420
Retirement	33,046	38,025	45,997	37,962
Worker's compensation	7,860	11,381	11,323	9,431
Unemployment tax	160	183	223	184
Equipment hired	50,818	18,226	77,563	4,234
Gasoline, oil, etc.	74,909	79,108	102,229	70,118
Gravel and paving material	307,105	619,122	566,111	549,830
Hardware and supplies	5,025	17,868	18,281	16,655
Herbicides and fencing	-	1,274	4,450	159
Equipment repairs and replacements	77,511	78,619	74,191	67,864
Signs	2,902	8,243	4,418	1,714
Tires, tubes and batteries	15,083	27,433	30,333	14,026
Bridge materials	1,020	13,858	21,416	52,501
Risk insurance	2,438	2,206	2,195	1,453
Miscellaneous	5,863	10,841	4,723	3,061
Total roadways	<u>1,015,638</u>	<u>1,395,238</u>	<u>1,542,369</u>	<u>1,304,847</u>
Other				
Solid waste disposal	4,920	55,416	26,940	45,680
Donations	-	-	-	-
Total other	<u>4,920</u>	<u>55,416</u>	<u>26,940</u>	<u>45,680</u>
Total public transportation	<u>1,025,194</u>	<u>1,458,156</u>	<u>1,590,832</u>	<u>1,356,302</u>
Capital outlay				
Trucks and trailers	45,250	116,365	24,083	65,055
Heavy equipment	67,520	191,624	7,441	145,000
Small tools and equipment	3,750	3,750	7,500	12,237
Total capital outlay	<u>116,520</u>	<u>311,739</u>	<u>39,024</u>	<u>222,292</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2018 Actual
\$ 1,488,911	\$ 1,523,900	\$ 34,989	\$ 1,456,607
109,293	116,578	7,285	106,193
802	841	39	783
356,314	406,924	50,610	371,299
155,030	157,204	2,174	150,030
39,995	44,761	4,766	42,693
750	719	(31)	729
150,841	200,000	49,159	205,164
326,364	425,000	98,636	341,009
2,042,168	2,037,000	(5,168)	1,571,361
57,829	35,000	(22,829)	41,751
5,883	11,500	5,617	880
298,185	260,000	(38,185)	235,352
17,277	22,300	5,023	18,182
86,875	85,000	(1,875)	56,650
88,795	340,000	251,205	369,996
8,292	25,000	16,708	42,629
24,488	23,000	(1,488)	17,430
<u>5,258,092</u>	<u>5,714,727</u>	<u>456,635</u>	<u>5,028,738</u>
132,956	98,500	(34,456)	121,194
-	10,000	10,000	-
<u>132,956</u>	<u>108,500</u>	<u>(24,456)</u>	<u>121,194</u>
<u>5,430,484</u>	<u>5,890,927</u>	<u>460,443</u>	<u>5,200,802</u>
250,753	327,000	76,247	227,789
411,585	310,544	(101,041)	302,281
27,237	15,500	(11,737)	-
<u>689,575</u>	<u>653,044</u>	<u>(36,531)</u>	<u>530,070</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, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
Debt service				
Interest expense	\$ 2,720	\$ 863	\$ 4,935	\$ 1,285
Principal retired	34,790	11,043	132,355	42,522
Total debt service	<u>37,510</u>	<u>11,906</u>	<u>137,290</u>	<u>43,807</u>
Total expenditures	<u>1,179,224</u>	<u>1,781,801</u>	<u>1,767,146</u>	<u>1,622,401</u>
Excess revenues over (under) expenditures	<u>105,887</u>	<u>12,917</u>	<u>21,529</u>	<u>(126,461)</u>
Other financing sources (uses)				
Capitalized leases	-	-	-	82,550
Transfer from other funds	-	-	-	-
Transfer to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,550</u>
Excess of revenues and other sources over (under) expenditures and other uses	105,887	12,917	21,529	(43,911)
Fund balance, beginning of year	<u>191,299</u>	<u>435,478</u>	<u>97,716</u>	<u>287,279</u>
Fund balance, end of year	<u>\$ 297,186</u>	<u>\$ 448,395</u>	<u>\$ 119,245</u>	<u>\$ 243,368</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2018 Actual</u>
\$ 9,803	\$ 11,893	\$ 2,090	\$ 10,740
220,710	-	(220,710)	183,098
<u>230,513</u>	<u>11,893</u>	<u>(218,620)</u>	<u>193,838</u>
<u>6,350,572</u>	<u>6,555,864</u>	<u>205,292</u>	<u>5,924,710</u>
<u>13,872</u>	<u>(578,389)</u>	<u>592,261</u>	<u>(168,900)</u>
82,550	-	82,550	239,566
-	-	-	-
-	-	-	-
<u>82,550</u>	<u>-</u>	<u>82,550</u>	<u>239,566</u>
96,422	<u>\$ (578,389)</u>	<u>\$ 674,811</u>	70,666
<u>1,011,772</u>			<u>941,106</u>
<u>\$ 1,108,194</u>			<u>\$ 1,011,772</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	Supervision	Specialized Caseload Program	Substance Abuse Caseload Program	Totals (Memorandum Only)	
				2019	2018
ASSETS					
Cash and cash equivalents	\$ 585,623	\$ 75,858	\$ 72,752	\$ 734,233	\$ 610,063
Due from other funds	24,895	5,330	8,647	38,872	-
Total assets	<u>\$ 610,518</u>	<u>\$ 81,188</u>	<u>\$ 81,399</u>	<u>\$ 773,105</u>	<u>\$ 610,063</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
FUND BALANCE					
Fund balance - restricted	610,518	81,188	81,399	773,105	610,063
Total fund balance	<u>610,518</u>	<u>81,188</u>	<u>81,399</u>	<u>773,105</u>	<u>610,063</u>
Total liabilities and fund balance	<u>\$ 610,518</u>	<u>\$ 81,188</u>	<u>\$ 81,399</u>	<u>\$ 773,105</u>	<u>\$ 610,063</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, 2019
WITH COMPARATIVE TOTALS FOR 2018

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 246,431	\$ 246,431	\$ -	\$ 67,525	\$ 67,525
Miscellaneous	-	36,670	36,670	-	-	-
Total general revenue	-	283,101	283,101	-	67,525	67,525
Charges for services	-	852,911	852,911	-	-	-
Total revenues	-	1,136,012	1,136,012	-	67,525	67,525
EXPENDITURES						
Administrative and general						
Assistants	-	254,191	(254,191)	-	-	-
Probation officers	-	294,332	(294,332)	-	103,525	(103,525)
Social security	-	41,647	(41,647)	-	8,270	(8,270)
Retirement	-	59,177	(59,177)	-	11,234	(11,234)
Unemployment	-	287	(287)	-	55	(55)
Gasoline, oil, etc.	-	39,984	(39,984)	-	-	-
Hardware and supplies	-	25,420	(25,420)	-	-	-
Tires, tubes and batteries	-	11,368	(11,368)	-	-	-
Professional services	-	61,316	(61,316)	-	-	-
Travel and training	-	3,347	(3,347)	-	-	-
Meals and lodging	-	7,700	(7,700)	-	-	-
Telephone/communications	-	8,039	(8,039)	-	-	-
Miscellaneous	-	27,953	(27,953)	-	5,330	(5,330)
Non residential services	-	12,406	(12,406)	-	-	-
Total administrative and general	-	847,167	(847,167)	-	128,414	(128,414)
Capital outlay						
Furniture and equipment	-	5,190	(5,190)	-	-	-
Total capital outlay	-	5,190	(5,190)	-	-	-
Total expenditures	-	852,357	(852,357)	-	128,414	(128,414)
Excess revenues over (under) expenditures	-	283,655	283,655	-	(60,889)	(60,889)
Other financing sources (uses)						
Transfer to other funds	-	(147,495)	147,495	-	-	-
Transfer from other funds	-	-	-	-	75,197	(75,197)
Total other financing sources (uses)	-	(147,495)	147,495	-	75,197	(75,197)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	136,160	\$ 136,160	\$ -	14,308	\$ 14,308
Fund balance, beginning of year		474,358			66,880	
Fund balance, end of year		\$ 610,518			\$ 81,188	

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, 2019
WITH COMPARATIVE TOTALS FOR 2018

	Substance Abuse Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
General			
State aid	\$ -	\$ 147,003	\$ 147,003
Miscellaneous	-	-	-
Total general revenue	-	147,003	147,003
Charges for services	-	-	-
Total revenues	-	147,003	147,003
EXPENDITURES			
Administrative and general			
Assistants	-	-	-
Probation officers	-	166,961	(166,961)
Social security	-	12,908	(12,908)
Retirement	-	18,123	(18,123)
Unemployment	-	88	(88)
Gasoline, oil, etc.	-	-	-
Hardware and supplies	-	-	-
Tires, tubes and batteries	-	-	-
Professional services	-	-	-
Travel and training	-	-	-
Meals and lodging	-	-	-
Telephone/communications	-	-	-
Miscellaneous	-	8,647	(8,647)
Non residential services	-	-	-
Total administrative and general	-	206,727	(206,727)
Capital outlay			
Furniture and equipment	-	-	-
Total capital outlay	-	-	-
Total expenditures	-	206,727	(206,727)
Excess revenues over (under) expenditures	-	(59,724)	(59,724)
Other financing sources (uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	72,298	(72,298)
Total other financing sources (uses)	-	72,298	(72,298)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	12,574	\$ 12,574
Fund balance, beginning of year		68,825	
Fund balance, end of year		\$ 81,399	

2019			
Budget	Actual	Variance Favorable (Unfavorable)	2018
\$ -	\$ 460,959	\$ 460,959	\$ 457,774
-	36,670	36,670	31,739
-	497,629	497,629	489,513
-	852,911	852,911	763,132
-	1,350,540	1,203,537	1,252,645
-	254,191	(254,191)	317,873
-	564,818	(564,818)	619,009
-	62,825	(62,825)	68,422
-	88,534	(88,534)	96,498
-	430	(430)	469
-	39,984	(39,984)	3,497
-	25,420	(25,420)	27,812
-	11,368	(11,368)	1,881
-	61,316	(61,316)	44,175
-	3,347	(3,347)	3,560
-	7,700	(7,700)	4,352
-	8,039	(8,039)	5,937
-	41,930	(41,930)	-
-	12,406	(12,406)	11,157
-	1,182,308	(975,581)	1,204,642
-	5,190	(5,190)	-
-	5,190	(5,190)	-
-	1,187,498	(980,771)	1,204,642
-	163,042	222,766	48,003
-	(147,495)	147,495	(159,989)
-	147,495	(147,495)	146,166
-	-	-	(13,823)
\$ -	163,042	\$ 222,766	34,180
	610,063		575,883
	\$ 773,105		\$ 610,063

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	<u>Local Match Fund</u>	<u>Basic Probation Fund</u>	<u>Community Programs</u>	<u>Foster Care Reimburse- ment</u>	<u>Commitment Diversion</u>
ASSETS					
Cash and cash equivalents	\$ 17,157	\$ 9,749	\$ -	\$ 163,643	\$ 4,882
Due from other funds	<u>2,063</u>	<u>2,660</u>	<u>1,538</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 19,220</u>	<u>\$ 12,409</u>	<u>\$ 1,538</u>	<u>\$ 163,643</u>	<u>\$ 4,882</u>
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ 1,249	\$ -	\$ -
Accounts payable	-	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>1,249</u>	<u>-</u>	<u>-</u>
FUND EQUITY					
Fund balance - restricted	<u>19,220</u>	<u>12,409</u>	<u>289</u>	<u>163,643</u>	<u>4,882</u>
Total fund equity	<u>19,220</u>	<u>12,409</u>	<u>289</u>	<u>163,643</u>	<u>4,882</u>
Total liabilities and fund equity	<u>\$ 19,220</u>	<u>\$ 12,409</u>	<u>\$ 1,538</u>	<u>\$ 163,643</u>	<u>\$ 4,882</u>

<u>Pre & Post Adjudication</u>	<u>Mental Health Services</u>	<u>Risk & Needs Assessment</u>	<u>Totals (Memorandum Only)</u>	
			<u>2019</u>	<u>2018</u>
\$ -	\$ 1,314	\$ -	\$ 196,745	\$ 201,549
-	-	-	6,261	-
<u>\$ -</u>	<u>\$ 1,314</u>	<u>\$ -</u>	<u>\$ 203,006</u>	<u>\$ 201,549</u>
\$ 5,639	\$ -	\$ -	\$ 6,888	\$ -
-	-	-	-	6,128
-	-	-	-	-
<u>5,639</u>	<u>-</u>	<u>-</u>	<u>6,888</u>	<u>6,128</u>
<u>(5,639)</u>	<u>1,314</u>	<u>-</u>	<u>196,118</u>	<u>195,421</u>
<u>(5,639)</u>	<u>1,314</u>	<u>-</u>	<u>196,118</u>	<u>195,421</u>
<u>\$ -</u>	<u>\$ 1,314</u>	<u>\$ -</u>	<u>\$ 203,006</u>	<u>\$ 201,549</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, 2019
WITH COMPARATIVE TOTALS FOR 2018

	Local Match Fund			Basic Probation Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 62,134	\$ 62,134
County contributions	75,000	75,000	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>62,134</u>	<u>62,134</u>
Charges for services						
Probation fees	475	550	75	-	-	-
Total charges for services	<u>475</u>	<u>550</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>75,475</u>	<u>75,550</u>	<u>75</u>	<u>-</u>	<u>62,134</u>	<u>62,134</u>
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	71,372	(71,372)
Social security	9,000	8,597	403	-	-	-
Health and life insurance	25,050	24,749	301	-	-	-
Retirement	12,000	12,160	(160)	-	-	-
Worker's Compensation	1,106	873	233	-	-	-
Unemployment	65	54	11	-	-	-
Operating expenses	10,000	4,285	5,715	-	-	-
Travel	200	-	200	-	-	-
Residential services	28,000	4,230	23,770	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	112	1,474	(1,362)	-	-	-
Total administrative and general	<u>85,533</u>	<u>56,422</u>	<u>29,111</u>	<u>-</u>	<u>71,372</u>	<u>(71,372)</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>85,533</u>	<u>56,422</u>	<u>29,111</u>	<u>-</u>	<u>71,372</u>	<u>(71,372)</u>
Excess revenues over (under) expenditures	<u>(10,058)</u>	<u>19,128</u>	<u>29,186</u>	<u>-</u>	<u>(9,238)</u>	<u>(9,238)</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>(10,058)</u>	<u>19,128</u>	<u>\$ 29,186</u>	<u>\$ -</u>	<u>(9,238)</u>	<u>\$ (9,238)</u>
Fund balance, beginning of year		92			21,647	
Fund balance, end of year		<u>\$ 19,220</u>			<u>\$ 12,409</u>	

Community Programs			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 45,291	\$ 45,291	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	9,666	9,666
-	-	-	-	-	-
-	45,291	45,291	-	9,666	9,666
-	-	-	-	-	-
-	-	-	-	-	-
-	45,291	45,291	-	9,666	9,666
-	39,115	(39,115)	-	8,957	(8,957)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	4,833	(4,833)	-	-	-
-	2,103	(2,103)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,805	(5,805)	-	-	-
-	51,856	(51,856)	-	8,957	(8,957)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	51,856	(51,856)	-	8,957	(8,957)
-	(6,565)	(6,565)	-	709	709
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	(6,565)	\$ (6,565)	\$ -	709	\$ 709
	6,854			162,934	
	\$ 289			\$ 163,643	

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, 2019
 WITH COMPARATIVE TOTALS FOR 2018

	Commitment Diversion			Pre & Post Adjudication		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 14,660	\$ 14,660	\$ -	\$ 7,030	\$ 7,030
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	14,660	14,660	-	7,030	7,030
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	14,660	14,660	-	7,030	7,030
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	7,444	(7,444)
Travel	-	-	-	-	-	-
Residential services	-	8,303	(8,303)	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	8,459	(8,459)	-	-	-
Total administrative and general	-	16,762	(16,762)	-	7,444	(7,444)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	16,762	(16,762)	-	7,444	(7,444)
Excess revenues over (under) expenditures	-	(2,102)	(2,102)	-	(414)	(414)
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	\$ -	(2,102)	\$ (2,102)	\$ -	(414)	\$ (414)
Fund balance, beginning of year		6,984			(5,225)	
Fund balance, end of year		\$ 4,882			\$ (5,639)	

Mental Health Services			Risk & Needs Assessment			2019			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2018
\$ -	\$ 4,301	\$ 4,301	\$ -	\$ 2,000	\$ 2,000	\$ -	135,416	\$ 133,416	\$ 149,221
-	-	-	-	-	-	75,000	75,000	-	13,200
-	-	-	-	-	-	-	9,666	9,666	6,846
-	4,301	4,301	-	2,000	2,000	75,000	220,082	143,082	169,267
-	-	-	-	-	-	475	550	75	220
-	-	-	-	-	-	475	550	75	220
-	4,301	4,301	-	2,000	2,000	75,475	220,632	143,157	169,487
-	-	-	-	-	-	-	119,444	(119,444)	136,787
-	-	-	-	-	-	9,000	8,597	403	10,134
-	-	-	-	-	-	25,050	24,749	301	24,296
-	-	-	-	-	-	12,000	12,160	(160)	14,089
-	-	-	-	-	-	1,106	873	233	1,030
-	-	-	-	-	-	65	54	11	56
-	-	-	-	2,000	(2,000)	10,000	16,562	(6,562)	11,541
-	-	-	-	-	-	200	4,103	(3,903)	4,460
-	-	-	-	-	-	28,000	12,533	15,467	2,289
-	-	-	-	-	-	-	-	-	-
-	5,122	(5,122)	-	-	-	112	20,860	(20,748)	12,187
-	5,122	(5,122)	-	2,000	(2,000)	85,533	219,935	(134,402)	216,869
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	5,122	(5,122)	-	2,000	(2,000)	85,533	219,935	(134,402)	216,869
-	(821)	(821)	-	-	-	(10,058)	697	10,755	(47,382)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ -	(821)	\$ (821)	\$ -	-	\$ -	\$ (10,058)	697	\$ 10,755	(47,382)
	2,135			-			195,421		242,803
	\$ 1,314			\$ -			\$ 196,118		\$ 195,421

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FAYETTE COUNTY, TEXAS
DEBT SERVICE FUND
BALANCE SHEET
DECEMBER 31, 2019

	Debt Service	Totals (Memorandum Only)	
		2019	2018
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 22
Total assets	\$ -	\$ -	\$ 22
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	-	-	-
FUND BALANCE			
Fund balance - reserved for debt service	\$ -	\$ -	\$ 22
Total fund equity	-	-	22
Total liabilities and fund equity	\$ -	\$ -	\$ 22

FAYETTE COUNTY, TEXAS
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	Debt Service		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Ad valorem taxes	\$ 236,400	\$ 225,842	\$ (10,558)
Depository interest	3,000	3,205	205
Total revenues	<u>239,400</u>	<u>229,047</u>	<u>(10,353)</u>
EXPENDITURES			
Debt Service			
Principal paid	200,087	211,403	(11,316)
Interest paid	39,351	28,035	11,316
Total expenses	<u>239,438</u>	<u>239,438</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	(38)	(10,391)	(10,353)
Other financing sources (uses)			
Transfers from (to) other funds	-	10,369	10,369
(under) expenses and other uses	<u>\$ (38)</u>	(22)	<u>\$ 16</u>
Fund balance, beginning of year		<u>22</u>	
Fund balance, end of year		<u>\$ -</u>	

2019			
Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
\$ 236,400	\$ 225,842	\$ (10,558)	\$ 271,586
3,000	3,205	205	3,357
<u>239,400</u>	<u>229,047</u>	<u>(10,353)</u>	<u>274,943</u>
200,087	211,403	(11,316)	282,146
39,351	28,035	11,316	5,525
<u>239,438</u>	<u>239,438</u>	<u>-</u>	<u>287,671</u>
(38)	(10,391)	(10,353)	(12,728)
-	10,369	10,369	12,750
<u>\$ (38)</u>	(22)	<u>\$ 16</u>	22
	<u>22</u>		<u>-</u>
	<u>\$ -</u>		<u>\$ 22</u>

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FAYETTE COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	EMS	Buildings	Totals	
	Building Construction	and Improvements	(Memorandum Only)	
			2019	2018
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 495,214
Accounts receivable	-	-	-	25,466
Total assets	\$ -	\$ -	\$ -	\$ 520,680
LIABILITIES				
Overdrafts	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	25,466
Total liabilities	-	-	-	25,466
FUND EQUITY				
Designated fund balance:				
EMS building construction	\$ -	\$ -	\$ -	\$ -
Buildings and improvements	-	-	-	495,214
Total fund equity	-	-	-	495,214
Total liabilities and fund equity	-	\$ -	\$ -	\$ 520,680

FAYETTE COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	EMS Building Construction			Buildings and Improvements		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	761,382	761,382	-	500,000	495,214	4,786
Total expenditures	761,382	761,382	-	500,000	495,214	4,786
Excess (deficit) of revenues over expenditures	(761,382)	(761,382)	-	(500,000)	(495,214)	4,786
Other financing sources (uses)						
Bond proceeds	761,382	761,382	-	-	-	-
Note proceeds	-	-	-	-	-	-
Total other financing sources (uses)	761,382	761,382	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	-	\$ -	\$ (500,000)	(495,214)	\$ 4,786
Fund balance, beginning of year		-			495,214	
Fund balance, end of year		\$ -			\$ -	

2019			
Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
1,261,382	1,256,596	4,786	573,114
1,261,382	1,256,596	4,786	573,114
(1,261,382)	(1,256,596)	4,786	(573,114)
761,382	761,382	-	568,328
-	-	-	500,000
761,382	761,382	-	1,068,328
<u>\$ (500,000)</u>	(495,214)	<u>\$ 4,786</u>	495,214
	495,214		-
	<u>\$ -</u>		<u>\$ 495,214</u>

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FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
BALANCE SHEET
DECEMBER 31, 2019

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2019	2018
ASSETS			
Cash and cash equivalents	\$ 336,973	\$ 336,973	\$ 323,933
Total assets	\$ 336,973	\$ 336,973	\$ 323,933
LIABILITIES			
Accounts payable	\$ 30,623	\$ 30,623	\$ 25,028
Total liabilities	30,623	30,623	25,028
NET POSITION			
Unrestricted	\$ 306,350	\$ 306,350	\$ 298,905
Total net position	306,350	306,350	298,905
Total liabilities and net position	\$ 336,973	\$ 336,973	\$ 323,933

FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	<u>Health and Life Self Insurance</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Employee HRA account contributions	\$ -	\$ 264,371	\$ 264,371
Miscellaneous	-	24,883	24,883
Total revenues	<u>-</u>	<u>289,254</u>	<u>289,254</u>
EXPENSES			
Claims	-	178,731	(178,731)
Administration fee	-	150	(150)
Miscellaneous	-	2,928	(2,928)
Total expenses	<u>-</u>	<u>181,809</u>	<u>(181,809)</u>
Excess (deficit) of revenues over expenses	-	107,445	107,445
Other financing sources (uses)			
Transfers from (to) other funds	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>
Excess (deficit) of revenues over (under) expenses and other uses	<u>\$ -</u>	<u>7,445</u>	<u>\$ 7,445</u>
Net position, beginning of year		<u>298,905</u>	
Net position, end of year		<u>\$ 306,350</u>	

2019			
Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
\$ -	\$ 264,371	\$ 264,371	\$ 290,204
-	24,883	24,883	13,730
-	<u>289,254</u>	<u>289,254</u>	<u>303,934</u>
-	178,731	(178,731)	237,110
-	150	(150)	150
-	2,928	(2,928)	3,972
-	<u>181,809</u>	<u>(181,809)</u>	<u>241,232</u>
-	107,445	107,445	62,702
-	<u>(100,000)</u>	<u>(100,000)</u>	<u>(150,000)</u>
<u>\$ -</u>	7,445	<u>\$ 7,445</u>	(87,298)
	<u>298,905</u>		<u>386,203</u>
	<u>\$ 306,350</u>		<u>\$ 298,905</u>

FAYETTE COUNTY, TEXAS
 PROPRIETARY FUND
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2019	2018
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ 107,445	\$ 107,445	\$ 62,702
Adjustments to reconcile net income to net cash flow used for operating activities:			
Increase (decrease) in accounts payable	5,595	5,595	25,028
Net cash provided by operating activities	<u>113,040</u>	<u>113,040</u>	<u>87,730</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	<u>(100,000)</u>	<u>(100,000)</u>	<u>(150,000)</u>
Net cash provided by capital and related financing activities	<u>(100,000)</u>	<u>(100,000)</u>	<u>(150,000)</u>
<i>NET INCREASE IN CASH</i>	13,040	13,040	(62,270)
Cash and cash equivalents, beginning of year	<u>323,933</u>	<u>323,933</u>	<u>386,203</u>
Cash and cash equivalents, end of year	<u>\$ 336,973</u>	<u>\$ 336,973</u>	<u>\$ 323,933</u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2019	2018
ASSETS				
Cash and cash equivalents	\$ 2,023,662	\$ 8,663,111	\$ 10,686,773	\$ 9,376,970
Due from other funds	2,715	-	2,715	3,614
Total assets	\$ 2,026,377	\$ 8,663,111	\$ 10,689,488	\$ 9,380,584
LIABILITIES				
Overdrafts	\$ -	\$ -	\$ -	\$ 3,614
Taxes collected in advance		3,724,224	3,724,224	3,929,710
Due to other funds	-	541,649	541,649	-
Due to other entities	-	4,397,238	4,397,238	3,818,935
Total liabilities	-	8,663,111	8,663,111	7,752,259
FUND BALANCE				
Fund balance - restricted	2,026,377	-	2,026,377	1,628,325
Total fund balance	2,026,377	-	2,026,377	1,628,325
Total liabilities and fund balance	\$ 2,026,377	\$ 8,663,111	\$ 10,689,488	\$ 9,380,584

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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, 2019

WITH COMPARATIVE TOTALS FOR 2018

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2019	2018
REVENUES				
Contributions	\$ 36,750	\$ -	\$ 36,750	\$ 42,000
Depository interest	30,498	-	30,498	14,881
Miscellaneous	1,647,597	-	1,647,597	1,538,772
Total revenues	<u>1,714,845</u>	<u>-</u>	<u>1,714,845</u>	<u>1,595,653</u>
EXPENDITURES				
Administrative and general	1,188,782	-	1,188,782	900,913
Capital outlay	128,011	-	128,011	345,889
Total expenditures	<u>1,316,793</u>	<u>-</u>	<u>1,316,793</u>	<u>1,246,802</u>
Excess (deficit) of revenues over expenditures	398,052	-	398,052	348,851
Other financing sources (uses)				
Operating transfer in	1,092,193	-	1,092,193	655,855
Operating transfer out	(1,092,193)	-	(1,092,193)	(655,855)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	398,052	-	398,052	348,851
Fund balance, beginning of year	<u>1,628,325</u>	<u>-</u>	<u>1,628,325</u>	<u>1,279,474</u>
Fund balance, end of year	<u>\$ 2,026,377</u>	<u>\$ -</u>	<u>\$ 2,026,377</u>	<u>\$ 1,628,325</u>

FAYETTE COUNTY, TEXAS
 EXPENDABLE TRUST FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2019

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	\$ 3,185	\$ 196,173	\$ 891,454	\$ 60,053
Due from other funds	-	-	-	-
Total assets	<u>\$ 3,185</u>	<u>\$ 196,173</u>	<u>\$ 891,454</u>	<u>\$ 60,053</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Fund balance - restricted	3,185	196,173	891,454	60,053
Total fund balance	<u>3,185</u>	<u>196,173</u>	<u>891,454</u>	<u>60,053</u>
Total liabilities and fund balance	<u>\$ 3,185</u>	<u>\$ 196,173</u>	<u>\$ 891,454</u>	<u>\$ 60,053</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2019	2018
					\$ 813,771	\$ 4,379
<u>\$ 813,771</u>	<u>\$ 4,379</u>	<u>\$ 53,670</u>	<u>\$ 1,616</u>	<u>\$ 2,076</u>	<u>\$ 2,026,377</u>	<u>\$ 1,628,325</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
813,771	4,379	53,670	1,616	2,076	2,026,377	1,628,325
<u>813,771</u>	<u>4,379</u>	<u>53,670</u>	<u>1,616</u>	<u>2,076</u>	<u>2,026,377</u>	<u>1,628,325</u>
<u>\$ 813,771</u>	<u>\$ 4,379</u>	<u>\$ 53,670</u>	<u>\$ 1,616</u>	<u>\$ 2,076</u>	<u>\$ 2,026,377</u>	<u>\$ 1,628,325</u>

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH COMPARATIVE TOTALS FOR 2018

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
REVENUES				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	28,204
Miscellaneous	2,960	443,677	-	1,100,518
Total revenues	<u>2,960</u>	<u>443,677</u>	<u>-</u>	<u>1,128,722</u>
EXPENDITURES				
Administrative and general	3,030	451,288	24,026	455,176
Capital outlay	-	-	-	-
Total expenditures	<u>3,030</u>	<u>451,288</u>	<u>24,026</u>	<u>455,176</u>
Excess of revenues over expenditures	(70)	(7,611)	(24,026)	673,546
Other financing sources(uses)				
Operating transfer in	-	-	369,340	-
Operating transfer out	-	-	-	(1,089,746)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>369,340</u>	<u>(1,089,746)</u>
Excess revenues and other sources over(under) expenditures and other uses	(70)	(7,611)	345,314	(416,200)
Fund balance, beginning of year	<u>3,255</u>	<u>203,784</u>	<u>546,140</u>	<u>476,253</u>
Fund balance, end of year	<u>\$ 3,185</u>	<u>\$ 196,173</u>	<u>\$ 891,454</u>	<u>\$ 60,053</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2019	2018
\$ -	\$ -	\$ 36,750	\$ -	\$ -	\$ 36,750	\$ 42,000
-	22	-	95	2,177	30,498	14,881
27,062	3,333	3,060	-	66,987	1,647,597	1,538,772
<u>27,062</u>	<u>3,355</u>	<u>39,810</u>	<u>95</u>	<u>69,164</u>	<u>1,714,845</u>	<u>1,595,653</u>
113,370	-	68,642	-	73,250	1,188,782	960,921
128,011	-	-	-	-	128,011	285,881
<u>241,381</u>	<u>-</u>	<u>68,642</u>	<u>-</u>	<u>73,250</u>	<u>1,316,793</u>	<u>1,246,802</u>
(214,319)	3,355	(28,832)	95	(4,086)	398,052	348,851
720,406	-	2,447	-	-	1,092,193	655,855
-	(2,447)	-	-	-	(1,092,193)	(655,855)
<u>720,406</u>	<u>(2,447)</u>	<u>2,447</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
506,087	908	(26,385)	95	(4,086)	398,052	348,851
307,684	3,471	80,055	1,521	6,162	1,628,325	1,279,474
<u>\$ 813,771</u>	<u>\$ 4,379</u>	<u>\$ 53,670</u>	<u>\$ 1,616</u>	<u>\$ 2,076</u>	<u>\$ 2,026,377</u>	<u>\$ 1,628,325</u>

FAYETTE COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	<u>Probation</u>	<u>County Attorney</u>	<u>Tax Clearing</u>	<u>Payroll</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>
ASSETS							
Cash and cash equivalents	\$ 832	\$ 34,150	\$ 3,724,224	541,649	\$ 129,970	\$ 963,894	\$ 123,655
Due from other funds	-	-	-	-	-	-	-
Total assets	\$ 832	\$ 34,150	\$ 3,724,224	\$ 541,649	\$ 129,970	\$ 963,894	\$ 123,655
LIABILITIES							
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	3,724,224	-	-	-	-
Due to other funds	-	-	-	541,649	-	-	-
Due to other entities	832	34,150	-	-	129,970	963,894	123,655
Total liabilities	832	34,150	3,724,224	541,649	129,970	963,894	123,655
FUND BALANCE							
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	\$ 832	\$ 34,150	\$ 3,724,224	\$ 541,649	\$ 129,970	\$ 963,894	\$ 123,655

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2019	2018
\$ 20,000	\$ 3,073	\$ 6,460	\$ 4,365	\$ 3,191	\$ 221,010	\$ 2,886,638	\$ 8,663,111	\$ 7,748,645
-	-	-	-	-	-	-	-	3,614
<u>\$ 20,000</u>	<u>\$ 3,073</u>	<u>\$ 6,460</u>	<u>\$ 4,365</u>	<u>\$ 3,191</u>	<u>\$ 221,010</u>	<u>\$ 2,886,638</u>	<u>\$ 8,663,111</u>	<u>\$ 7,752,259</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,614
-	-	-	-	-	-	-	3,724,224	3,929,710
-	-	-	-	-	-	-	541,649	-
<u>20,000</u>	<u>3,073</u>	<u>6,460</u>	<u>4,365</u>	<u>3,191</u>	<u>221,010</u>	<u>2,886,638</u>	<u>4,397,238</u>	<u>3,818,935</u>
<u>20,000</u>	<u>3,073</u>	<u>6,460</u>	<u>4,365</u>	<u>3,191</u>	<u>221,010</u>	<u>2,886,638</u>	<u>8,663,111</u>	<u>7,752,259</u>
-	-	-	-	-	-	-	-	-
<u>\$ 20,000</u>	<u>\$ 3,073</u>	<u>\$ 6,460</u>	<u>\$ 4,365</u>	<u>\$ 3,191</u>	<u>\$ 221,010</u>	<u>\$ 2,886,638</u>	<u>\$ 8,663,111</u>	<u>\$ 7,752,259</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 2019 AND THE PRIOR FIVE YEARS

Year	Ad Valorem Tax Assessment		Fayette County	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2019	\$ 3,002,715,490	100%	0.3089	\$ 9,275,388
2018	\$ 2,856,612,894	100%	0.3113	\$ 8,892,636
2017	\$ 2,766,136,499	100%	0.3130	\$ 8,658,007
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

Year	Ad Valorem Tax Assessment		Farm-To-Market Roads	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2019	\$ 2,979,398,888	100%	0.1351	\$ 4,025,168
2018	\$ 2,833,127,461	100%	0.1351	\$ 3,827,555
2017	\$ 2,744,116,182	100%	0.1359	\$ 3,729,254
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

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INTERNAL CONTROL AND COMPLIANCE

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

Honorable County Judge and
Commissioners' Court
Fayette County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of and for the year ended December 31, 2019, 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 31, 2020.

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 that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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.

T. R. Beck & Co., P.C.

La Grange, Texas
July 31, 2020