

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2020



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**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Jeff R. Steinhauser
County Judge	Joe Weber
Tax Assessor/Collector	Sylvia Mendoza
County Clerk	Brenda Fietsam
County Attorney	Peggy Supak
District Clerk	Linda Svreck
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	Cindy Havelka
Director-Community Supervision and Corrections Department	Jo Ann Fishbeck
County Commissioner No. 1	Jason McBroom
County Commissioner No. 2	Luke Sternadel
County Commissioner No. 3	Harvey 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, 2020, 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, 2020, 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.

Trush & Co., P.C.

La Grange, Texas
November 10, 2021

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, 2020. 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	2020	2019	Dollar Change	Total Percentage Change 2020-2019
Current and other assets	\$ 8,807,690	\$ 7,114,521	\$ 1,693,169	23.80%
Capital assets, net	13,543,625	13,727,446	(183,821)	-1.34%
Deferred outflows	4,759,782	5,843,276	(1,083,494)	-18.54%
Total assets	<u>27,111,097</u>	<u>26,685,243</u>	<u>425,854</u>	<u>1.60%</u>
Current and other liabilities	974,996	652,130	322,866	49.51%
Long-term liabilities	7,711,678	9,123,625	(1,411,947)	-15.48%
Deferred inflows	4,499,974	2,054,324	2,445,650	119.05%
Total liabilities	<u>13,186,648</u>	<u>11,830,079</u>	<u>1,356,569</u>	<u>11.47%</u>
Net Position:				
Net investment in capital assets	10,661,068	10,661,404	(336)	0.00%
Unassigned	<u>3,263,381</u>	<u>4,193,760</u>	<u>(930,379)</u>	<u>-22.18%</u>
Total net position	<u>\$ 13,924,449</u>	<u>\$ 14,855,164</u>	<u>\$ (930,715)</u>	<u>-6.27%</u>

The County's assets exceeded liabilities by \$13,924,449 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 \$3,263,381 at the end of the year.

General Governmental Functions

General Fund

An excess of revenues over expenditures of \$141,282 was reported for the calendar year ended December 31, 2020. For comparison purposes, revenues from the General Fund amounted to \$16,779,010 and \$16,728,073 for the calendar years ended December 31, 2020 and 2019, respectively. The sources of revenues for the 2020 calendar year are summarized below.

Description	2020	2019	Dollar Change	Total Percentage Change 2020-2019
Ad valorem taxes	\$ 9,934,320	\$ 8,837,538	\$ 1,096,782	12.41%
Other taxes	2,164,615	2,239,206	(74,591)	-3.33%
Licenses and permits	114,344	87,017	27,327	31.40%
Intergovernmental	522,521	276,136	246,385	89.23%
Fines and forfeitures	618,273	734,073	(115,800)	-15.77%
Depository interest	166,369	152,328	14,041	9.22%
Miscellaneous	502,244	1,756,069	(1,253,825)	-71.40%
Charges for services	2,756,324	2,645,706	110,618	4.18%
Total revenues	<u>\$ 16,779,010</u>	<u>\$ 16,728,073</u>	<u>\$ 50,937</u>	<u>0.30%</u>

Expenditures from the General Fund amounted to \$16,702,728 and \$16,426,690 for the calendar years ended December 31, 2020 and 2019, respectively. An analysis of expenditures for the year is presented as follows:

Description	2020	2019	Dollar Change	Total Percentage Change 2020-2019
Administrative and general	\$ 3,259,984	\$ 2,660,687	\$ 599,297	22.52%
Financial administration	1,136,758	1,078,544	58,214	5.40%
Judicial	1,253,932	1,298,099	(44,167)	-3.40%
Legal	484,692	522,219	(37,527)	-7.19%
Public safety	7,075,919	6,335,022	740,897	11.70%
Public facilities	1,859,335	1,585,327	274,008	17.28%
Capital outlay	729,670	2,110,667	(1,380,997)	-65.43%
Other expenditures	902,438	836,125	66,313	7.93%
Total expenditures	<u>\$ 16,702,728</u>	<u>\$ 16,426,690</u>	<u>\$ 276,038</u>	<u>1.68%</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 \$9,309,421 and expenditures of \$8,708,610 for the calendar year ended December 31, 2020.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2020, this fund had revenues of \$238,941 and expenditures of \$235,460. These expenditures consisted of principal payments of \$202,530 and interest payments of \$32,930.

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 \$378,143 and expenses of \$164,124 for the calendar year ended December 31, 2020.

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 \$983,716 and expenditures of \$779,721 for the calendar year ended December 31, 2020.

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 2020 and 2019.

<u>Fund</u>	<u>2020</u>	<u>2019</u>
General Fund	1,256,697	712,397
Special Revenue Fund	3,925,664	2,983,391
Debt Service Fund	3,481	-
Capital Project Fund	-	-
Proprietary Fund	406,583	336,973
Fiduciary Funds	8,543,290	10,686,773
Total	<u>\$ 14,135,715</u>	<u>\$ 14,719,534</u>

Independent Audit

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

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

Acknowledgments

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

Respectfully submitted,

Cindy Havelka
County Auditor
Fayette County, Texas

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 7,822,797
Accounts receivable	433,634
Taxes receivable, net	376,414
Sales tax receivable	170,478
Due from other funds	4,367
Capital assets:	
Land	1,776,710
Buildings	14,550,941
Equipment	15,775,168
Vehicles	3,465,649
Total capital assets	<u>35,568,468</u>
Less accumulated depreciation	<u>(22,024,843)</u>
Total capital assets, net	<u>13,543,625</u>
Total assets	<u><u>22,351,315</u></u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>4,759,782</u>
Total Outflows of Resources	<u><u>4,759,782</u></u>
 LIABILITIES	
Accounts payable	423,029
Overdrafts	7,367
Noncurrent Liabilities:	
Due within one year	544,600
Due in more than one year	2,337,957
Net pension liability	<u>5,373,721</u>
Total liabilities	<u><u>8,686,674</u></u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>4,499,974</u>
Total Deferred Inflows of Resources	<u><u>4,499,974</u></u>
 NET POSITION	
Net investment in capital assets	10,661,068
Unassigned	<u>3,263,381</u>
Total net position	<u><u>\$ 13,924,449</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, 2020

WITH COMPARATIVE TOTALS FOR 2019

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$ 9,934,320	\$ 5,320,078	\$ 234,212	\$ -
Other taxes	2,164,615	-	-	-
Licenses and permits	114,344	-	-	-
Intergovernmental revenue	522,521	1,458,607	-	-
Fines and forfeitures	618,273	-	-	-
Depository interest	166,369	178,510	4,729	14,436
Tobacco settlement	-	38,903	-	-
Miscellaneous	502,244	505,862	-	969,280
Total general	<u>14,022,686</u>	<u>7,501,960</u>	<u>238,941</u>	<u>983,716</u>
Charges for services	2,756,324	1,807,461	-	-
Total revenues	<u>16,779,010</u>	<u>9,309,421</u>	<u>238,941</u>	<u>983,716</u>
EXPENDITURES				
Administrative and general	3,030,178	1,760,147	202,530	585,862
Financial administration	1,136,758	-	-	-
Judicial	1,253,932	-	-	-
Legal	484,692	-	-	-
Public safety	7,075,919	-	-	-
Public transportation	-	6,141,752	-	-
Public facilities	1,859,335	-	-	-
Public health	-	94,265	-	-
Extension service	296,584	-	-	-
Elections	305,187	-	-	-
Rural addressing	93,565	-	-	-
Depreciation	1,614,164	-	-	-
Debt service:				
Interest paid	36,465	10,614	32,930	-
Pension related expense	2,341,527	-	-	-
Total expenditures	<u>19,528,306</u>	<u>8,006,778</u>	<u>235,460</u>	<u>585,862</u>
Excess (deficit) of revenues over expenditures	(2,749,296)	1,302,643	3,481	397,854
Other financing sources (uses)	65,000	49,603	-	-
Excess revenues and other sources over (under) expenditures and other uses	(2,684,296)	1,352,246	3,481	397,854
Fund balance, beginning of year	9,805,692	2,432,681	-	2,616,791
Fund balance, end of year	<u>\$ 7,121,396</u>	<u>\$ 3,784,927</u>	<u>\$ 3,481</u>	<u>\$ 3,014,645</u>

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

Totals
(Memorandum Only)

2020	2019
\$ 15,488,610	\$ 13,891,826
2,164,615	2,239,206
114,344	87,017
1,981,128	1,091,184
618,273	734,073
364,044	338,618
38,903	40,015
1,977,386	3,966,225
19,755,091	19,755,091
4,563,785	4,470,506
24,318,876	24,225,597
5,578,717	6,834,445
1,136,758	3,277
1,253,932	1,298,099
484,692	522,219
7,075,919	6,335,022
6,141,752	5,430,484
1,859,335	1,585,327
94,265	94,900
296,584	288,564
305,187	221,162
93,565	88,316
1,614,164	1,482,343
80,009	51,843
2,341,527	(5,540,737)
28,356,406	18,695,264
(1,045,318)	8,163,406
114,603	407,725
(930,715)	8,571,131
14,855,164	6,284,033
<u>\$ 13,924,449</u>	<u>\$ 14,855,164</u>

FAYETTE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 1,256,697	\$ 6,159,517	\$ 7,416,214
Accounts receivable	-	433,634	433,634
Taxes receivable, net	376,414	-	376,414
Sales tax receivable	170,478	-	170,478
Due from other funds	4,367	-	4,367
Total assets	<u>1,807,956</u>	<u>6,593,151</u>	<u>8,401,107</u>
LIABILITIES			
Accounts payable	-	386,815	386,815
Overdrafts	-	7,367	7,367
Deferred tax revenue	376,414	-	376,414
Total liabilities	<u>376,414</u>	<u>394,182</u>	<u>770,596</u>
FUND BALANCES			
Unassigned	795,027	-	795,027
Assigned	636,515	-	636,515
Restricted for debt service	-	3,481	3,481
Restricted for capital projects	-	-	-
Restricted for special revenue and expendable trust funds	-	6,195,488	6,195,488
Total fund balances	<u>1,431,542</u>	<u>6,198,969</u>	<u>7,630,511</u>
Total liabilities and fund balances	<u>\$ 1,807,956</u>	<u>\$ 6,593,151</u>	<u>\$ 8,401,107</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, 2020

Total fund balances - governmental funds balance sheet \$ 7,630,511

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. 13,543,625

Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds. 376,414

The assets and liabilities of internal service funds are included in governmental activities. 370,369

Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds. (2,882,557)

Recognition of the County's net pension liability is not reported in the funds (5,373,721)

Deferred resources inflows related to the pension plan are not reported in the funds (4,499,974)

Deferred resources outflows related to the pension plan are not reported in the funds 4,759,782

Net position of governmental activities - statement of net position \$ 13,924,449

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, 2020

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 9,934,320	\$ 5,554,290	\$ 15,488,610
Other taxes	2,164,615	-	2,164,615
Licenses and permits	114,344	-	114,344
Intergovernmental revenue	522,521	1,458,607	1,981,128
Fines and forfeitures	618,273	-	618,273
Depository interest	166,369	197,675	364,044
Tobacco settlement	-	38,903	38,903
Miscellaneous	502,244	1,475,142	1,977,386
Total general	<u>14,022,686</u>	<u>8,724,617</u>	<u>22,747,303</u>
Charges for services	2,756,324	1,807,461	4,563,785
Total revenues	<u>16,779,010</u>	<u>10,532,078</u>	<u>27,311,088</u>
EXPENDITURES			
Administrative and general	3,259,984	2,346,009	5,605,993
Financial administration	1,136,758	-	1,136,983
Judicial	1,253,932	-	1,253,932
Legal	484,692	-	484,692
Public safety	7,075,919	-	7,075,919
Public transportation	-	6,141,752	6,141,752
Public facilities	1,859,335	-	1,859,335
Public health	-	94,265	94,265
Extension service	296,584	-	296,584
Elections	305,187	-	305,187
Rural addressing	93,565	-	93,565
Capital outlay	729,670	738,047	1,467,717
Debt service:			
Interest paid	36,465	43,544	80,009
Principal retired	170,637	360,174	530,811
Total expenditures	<u>16,702,728</u>	<u>9,723,791</u>	<u>26,426,519</u>
Excess (deficit) of revenues over expenditures	76,282	808,287	884,569
Other financing sources (uses)	65,000	397,065	462,065
Excess revenues and other sources over (under) expenditures and other uses	141,282	1,205,352	1,346,634
Fund balance, beginning of year	1,290,260	4,993,617	6,283,877
Fund balance, end of year	<u>\$ 1,431,542</u>	<u>\$ 6,198,969</u>	<u>\$ 7,630,511</u>

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

FAYETTE COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET POSITION
DECEMBER 31, 2020*

Net change in fund balances - total governmental funds	\$ 1,346,634
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are not reported as expenses in the statement of activities.	1,430,343
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,614,164)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	183,485
Change in internal service fund is not included in net change of fund balance.	33,396
Net change in deferred revenues is not recorded in statement of activities	31,118
Change in County's net pension liability is not reported in the funds	<u>(2,341,527)</u>
Change in net position of governmental activities - statement of activities	<u>\$ (930,715)</u>

The accompanying notes are an integral part of this statement.

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FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Nonmajor Internal Service Fund
	Internal Service Funds
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 406,583
Total Current Assets	<u>406,583</u>
Total Assets	<u>\$ 406,583</u>
 LIABILITIES:	
Accounts payable	\$ 36,214
Total Liabilities	<u>36,214</u>
 NET POSITION:	
Unassigned	370,369
Total Net Position	<u>\$ 370,369</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, 2020*

	<u>Nonmajor Internal Service Fund</u>
	<u>Internal Service Funds</u>
OPERATING REVENUES:	
Employee HRA account contributions	\$ 297,079
Miscellaneous	<u>81,064</u>
Total revenues	378,143
OPERATING EXPENSES:	
Claims	<u>164,124</u>
Total expenses	<u>164,124</u>
Excess (deficit) of revenues over expenses	214,019
Other financing sources (uses)	
Operating transfers out	<u>(150,000)</u>
Total other financing sources (uses)	<u>(150,000)</u>
Change in Net Position	64,019
Total Net Position, beginning of year	<u>306,350</u>
Total Net Position, end of year	<u>\$ 370,369</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, 2020

	Nonmajor Internal Service Fund
	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ 214,019
Adjustments to reconcile net income to net cash flow used for operating activities:	
Decrease in accounts payable	5,591
Net cash provided by operating activities	<u>219,610</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>(150,000)</u>
Net cash provided by capital and related financing activities	<u>(150,000)</u>
<i>NET INCREASE IN CASH</i>	69,610
Cash and cash equivalents, beginning of year	<u>336,973</u>
Cash and cash equivalents, end of year	<u><u>\$ 406,583</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2020

	Agency Funds
	<u> </u>
ASSETS	
Cash and cash equivalents	\$ 6,312,918
Due from other funds	<u> -</u>
 Total assets	 <u><u>\$ 6,312,918</u></u>
 LIABILITIES	
Overdrafts	\$ -
Taxes collected in advance	4,450,622
Due to other funds	4,367
Due to other entities	<u>1,857,929</u>
 Total liabilities and net position	 <u><u>\$ 6,312,918</u></u>

The accompanying notes are an integral part of these statements

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

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, 2020, 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, 2020**

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, 2020

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, 2020

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, 2020**

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, 2020**

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, 2020, the original budgeted revenues and final current amended budgeted revenues are as follows:

<u>Fund Type</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Difference</u>
General Fund	\$ 17,385,670	\$ 16,276,943	\$(1,108,727)
Special Revenue Funds	6,765,349	6,665,287	(100,062)
Debt Service Fund	235,361	235,361	-
Totals	<u>\$ 24,386,380</u>	<u>\$ 23,177,591</u>	<u>\$(1,208,789)</u>

For fiscal year ended December 31, 2020, 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	\$ 16,571,273	\$ 17,037,762	\$ 466,489
Special Revenue Funds	7,576,906	7,055,502	(521,404)
Debt Service Fund	235,361	235,461	100
Totals	<u>\$ 24,383,540</u>	<u>\$ 24,328,725</u>	<u>\$ (54,815)</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, 2020, 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, 2020
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, 2020 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Contingency Fund	General Fund	\$ 635,713
Special Revenue Fund	General Fund	85,000
General Fund	Proprietary Fund	150,000

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, 2020**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2020 tax rate, per \$100 of taxable value based upon the assessed values of property of \$3,320,501,220 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$.2769
Fire Departments	.0200
Special Revenue:	
Road & Bridge	.0200
Road & Bridge Special	<u>.1401</u>
Total Special Revenue	.1601
Debt Service	<u>.0070</u>
Total	\$ <u>.4640</u>

The County had delinquent taxes receivable at December 31, 2020 of \$470,517. An allowance for uncollectible taxes is \$94,103 at December 31, 2020. The net taxes receivable was \$376,414 which is reflected on the General Fund – Balance Sheet at December 31, 2020.

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 2020 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, 2020 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 TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768.

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

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, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	126
Inactive employees entitled to but not yet receiving benefits	178
Active employees	226
	<u>530</u>

C. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County Percentage is 14.87%, 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, 2020, were \$1,524,255 and were equal to the required contributions.

D. Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2019, 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, 2020**

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	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	7.00%	5.20%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

(1) Target asset allocation adopted at the June 2020 TCDRS Board meeting

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.80%, per Cliffwater's 2020 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, 2020**

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, 2019	\$ 53,473,888	\$ 46,912,550	\$ 6,561,338
Changes for the year:			
Service cost	1,077,497	-	1,077,497
Interest on total pension liability (1)	4,309,880	-	4,309,880
Effect of plan changes (2)	2,485,485	-	2,485,485
Effect of economic/demographic gains or losses	251,100	-	251,100
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(93,423)	(93,423)	-
Benefit payments	(2,645,904)	(2,645,904)	-
Administrative expenses	-	(40,757)	40,757
Member contributions	-	677,460	(677,460)
Net investment income	-	7,705,055	(7,705,055)
Employer contributions	-	998,768	(998,768)
Other (3)	-	(28,947)	28,947
Balance as of December 31, 2020	<u>\$ 58,858,523</u>	<u>\$ 53,484,802</u>	<u>\$ 5,373,721</u>

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

(2) Reflects plan changes adopted effective in 2020.

(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% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total Pension Liability	\$ 66,154,764	\$ 58,858,523	\$ 52,692,925
Fiduciary Net Position	53,484,802	53,484,802	53,484,802
Net Pension Liability / (Asset)	<u>\$ 12,669,962</u>	<u>\$ 5,373,721</u>	<u>\$ (791,877)</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, 2020

NOTE 7 - PENSION COSTS (Continued)

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

For the year ended December 31, 2019, the County recognized pension expense of \$490,529. At December 31, 2019, 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 12/31/2019	
					Inflows	Outflows
Investment (gains) or losses	\$(3,950,125)	12/31/2019	5.0	\$ (790,025)	\$ 3,160,100	\$ -
	4,815,315	12/31/2018	5.0	963,063	-	2,889,189
	(2,805,130)	12/31/2017	5.0	(561,026)	1,122,052	-
	263,009	12/31/2016	5.0	52,602	-	52,602
	3,281,870	12/31/2015	5.0	656,374	-	-
Economic/demographic (gains) or losses	251,100	12/31/2019	5.0	50,220	-	200,880
	(363,038)	12/31/2018	5.0	(72,608)	217,822	-
	27,163	12/31/2017	5.0	5,433	-	10,864
	(42,387)	12/31/2016	4.0	(10,596)	-	-
	(351,099)	12/31/2015	5.0	(70,220)	-	-
Assumption changes or inputs	-	12/31/2019	5.0	-	-	-
	-	12/31/2018	5.0	-	-	-
	204,983	12/31/2017	5.0	40,997	-	81,992
	-	12/31/2016	4.0	-	-	-
	456,963	12/31/2015	5.0	91,392	-	-
Employer contributions made subsequent to measurement date						1,524,255
				<u>\$ 355,606</u>	<u>\$ 4,499,974</u>	<u>\$4,759,782</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 employer contributions made subsequent to the measurement date through the employer's fiscal year end should be reflected as deferred outflows as outlined in Appendix D of this report.

**FAYETTE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2020**

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	
2020	\$ (311,344)
2021	(363,950)
2022	150,652
2023	(739,805)
	<u>\$ (1,264,447)</u>

NOTE 8 – SELF INSURANCE FUNDS

A. Health and Life Self Insurance Fund

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

During the calendar year ended December 31, 2020, \$297,079 was received from employee HRA contributions and \$81,064 was miscellaneous revenues, which mainly consisted of a 2019 surplus distribution from Texas Association of Counties for \$80,924. Expenses were \$127,910 for claims. There was also \$150,000 transferred out to the General Fund. Fund equity as of December 31, 2020 was \$406,583.

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 2020 will be adequate to fund estimated liabilities.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

NOTE 9 - FIXED ASSETS

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

	Balance 1/1/2020	Additions	Dispositions	Balance 12/31/2020
Land	\$ 1,776,710	\$ -	\$ -	\$ 1,776,710
Buildings	12,348,206	2,234,798	(32,063)	14,550,941
Equipment	14,838,144	1,038,752	(101,728)	15,775,168
Vehicles	3,242,210	283,493	(60,054)	3,465,649
Construction in progress	2,089,327	145,471	(2,234,798)	-
Total capital assets	<u>\$ 34,294,597</u>	<u>\$ 3,702,514</u>	<u>\$ (2,428,643)</u>	<u>\$ 35,568,468</u>
Accumulated depreciation				
Buildings	(7,100,208)	(300,093)	(4,208)	(7,396,093)
Equipment	(11,005,275)	(1,018,468)	(101,728)	(11,922,015)
Vehicles	(2,461,668)	(295,603)	(50,536)	(2,706,735)
Total accumulated depreciation	<u>(20,567,151)</u>	<u>(1,614,164)</u>	<u>(156,472)</u>	<u>(22,024,843)</u>
Total capital assets, net	<u>\$ 13,727,446</u>	<u>\$ 2,088,350</u>	<u>\$ (2,272,171)</u>	<u>\$ 13,543,625</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 replace each year. Total rent expense under operating leases was approximately \$38,793 for the year ended December 31, 2020.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2020:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2020
Etnyre Chipsreader	August 24, 2017	1.90%	\$ 85,711
John Deere Tractor w/Boom Mower	December 15, 2017	1.90%	55,357
Volvo Roller	April 15, 2018	2.38%	35,824
Ambulance and Two Tractors	January 15, 2019	2.92%	149,994
Vote Tabulation Equipment	May 15, 2019	2.74%	134,062
Energy Improvements	July 1, 2019	3.41%	764,609
John Deere Loader	November 13, 2019	2.24%	111,605
John Deere Maintainer	March 14, 2020	1.94%	209,475
			<u>\$ 1,546,637</u>

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

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
2021	\$ 383,615
2022	341,772
2023	190,514
2024	188,560
2025	121,181
Thereafter	542,774
Minimum lease payments for all capital leases	1,768,416
Less amount representing interest	(221,779)
Present value of minimum lease payments	<u>\$ 1,546,637</u>

NOTE 11 – CERTIFICATES OF OBLIGATION

The County authorized on July 10, 2017 to issue “Fayette County, Texas Certificates of Obligation Series 2017.” The bonds, which bear interest at 1.90% and are dated July 15, 2017, were issued in the original amount of \$1,400,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of construction of the Fayette County Emergency Medical Building. The bonds, in denominations of \$5,000 are numbered serially from 1 to 280, and mature each August 1, beginning August 1, 2018. The bonds can be redeemed at any annual August 1 maturity date by giving 30 days notice. The bonds are secured by a lien on property taxes of the District. Bonds outstanding at December 31, 2020 were \$978,778.

The County authorized on June 18, 2018 to issue “Fayette County, Texas Limited Tax Notes, Series 2018.” The notes, which bear interest at 2.95% and are dated June 15, 2018, were issued in the original amount of \$500,000 for the purpose of paying in whole or in part of contractual obligations incurred or to be incurred for completion of construction and equipping of new emergency medical services (“EMS”) headquarters and EMS station one building; remodel and convert an existing EMS building for justice of the peace offices and related courtroom; construct new justice of the peace offices and related courtroom; construct offices for department of public safety or county dispatch station; and repairs or renovations to county owned buildings (the “Project”). The note shall be issued initially as a single Note in the amount of \$500,000. Notes may be transferred or exchanged in authorized denominations of \$5,000 or integral multiples thereof. The notes mature each February 15, beginning February 15, 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, 2020 were \$357,142.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)

The summary of bonded indebtedness is as follows:

	<u>Series 2017</u>	<u>Series 2018</u>	<u>Total</u>
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, 2019	\$ 1,109,880	\$ 428,571	\$ 1,538,451
Bond issued	-	-	-
Bonds retired	(131,102)	(71,429)	(202,531)
Balance, December 31, 2020	<u>\$ 978,778</u>	<u>\$ 357,142</u>	<u>\$ 1,335,920</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2020 are as follows:

Year Ending December 31,	<u>Series 2017</u>		<u>Series 2018</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
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>\$ 978,778</u>	<u>\$ 76,740</u>	<u>\$ 357,142</u>	<u>\$ 26,388</u>	<u>\$ 1,335,920</u>	<u>\$ 103,128</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2020, 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 \$38,903 of which the Commissioner’s Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

NOTE 13 – DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through November 10, 2021, the date the financial statements were available to be issued

REQUIRED SUPPLEMENTARY INFORMATION

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FAYETTE COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

REVENUES	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
General				
Ad valorem taxes	\$9,801,397	\$9,801,397	\$9,934,320	\$ 132,923
Other taxes	2,040,000	2,040,000	2,164,615	124,615
Licenses and permits	81,000	81,000	114,344	33,344
Intergovernmental revenue	313,000	313,000	522,521	209,521
Fines and forfeitures	995,000	618,273	618,273	-
Depository interest	70,000	70,000	166,369	96,369
Miscellaneous	1,179,000	597,000	502,244	(94,756)
Charges for services	2,906,273	2,756,273	2,756,324	51
Total revenues	<u>17,385,670</u>	<u>16,276,943</u>	<u>16,779,010</u>	<u>502,067</u>
 EXPENDITURES				
Administrative and general	3,048,854	3,334,696	3,259,984	74,712
Financial administration	1,127,488	1,175,308	1,136,758	38,550
Judicial	1,296,208	1,284,855	1,253,932	30,923
Legal	628,373	499,140	484,692	14,448
Public safety	7,474,631	7,803,762	7,075,919	727,843
Public facilities	1,780,370	1,851,370	1,859,335	(7,965)
Extension service	309,837	309,837	296,584	13,253
Elections	287,785	365,882	305,187	60,695
Rural addressing	91,427	95,242	93,565	1,677
Capital outlay	495,000	286,370	729,670	(443,300)
Debt service:				
Interest paid	31,300	31,300	36,465	(5,165)
Principal retired	-	-	170,637	(170,637)
Total expenditures	<u>16,571,273</u>	<u>17,037,762</u>	<u>16,702,728</u>	<u>335,034</u>
Excess (deficit) of revenues over (under) expenditures	814,397	(760,819)	76,282	837,101
Other financing sources (uses)	(910,713)	(910,713)	65,000	975,713
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	(96,316)	(1,671,532)	141,282	1,812,814
Fund balance, beginning of year	<u>1,290,260</u>	<u>1,290,260</u>	<u>1,290,260</u>	-
Fund balance, end of year	<u><u>1,193,944</u></u>	<u><u>(381,272)</u></u>	<u><u>1,431,542</u></u>	<u><u>\$1,812,814</u></u>

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

	2019	2018	2017	2016
Total pension liability:				
Service cost	\$ 1,077,497	\$ 1,229,903	\$ 1,193,520	\$ 1,100,110
Interest on total pension liability	4,309,880	4,650,726	4,384,658	3,838,949
Effect of plan changes	2,485,485	(7,055,486)	(305,851)	6,443,260
Effect of economic/demographic (gains) or losses	251,100	(363,038)	27,163	(42,387)
Effect of assumptions changes or inputs	-	-	204,983	-
Refunds of contributions	(93,423)	(118,617)	(119,671)	(39,597)
Benefit payments	(2,645,904)	(2,185,885)	(2,089,817)	(1,951,275)
Net change in total pension liability	5,384,635	(3,842,397)	3,294,985	9,349,060
Total pension liability, beginning	53,473,888	57,316,285	54,021,300	44,672,240
Total pension liability, ending (a)	<u>\$ 58,858,523</u>	<u>\$ 53,473,888</u>	<u>\$ 57,316,285</u>	<u>\$ 54,021,300</u>
Fiduciary net position:				
Employer contributions	\$ 998,768	\$ 974,836	\$ 952,077	\$ 911,512
Member contributions	677,460	662,510	651,471	623,714
Net investment income	7,705,055	(911,820)	6,257,086	2,986,268
Refunds of contributions	(93,423)	(118,617)	(119,671)	(39,597)
Benefit payments	(2,645,904)	(2,185,885)	(2,089,817)	(1,951,275)
Administrative expenses	(40,757)	(37,681)	(32,283)	(32,429)
Other	(28,947)	(15,000)	(8,426)	160,363
Net change in fiduciary net position	6,572,252	(1,631,657)	5,610,437	2,658,556
Fiduciary net position, beginning	46,912,550	48,544,207	42,933,770	40,275,214
Fiduciary net position, ending (b)	<u>\$ 53,484,802</u>	<u>\$ 46,912,550</u>	<u>\$ 48,544,207</u>	<u>\$ 42,933,770</u>
Net pension liability/(asset), ending = (a) - (b)	<u>\$ 5,373,721</u>	<u>\$ 6,561,338</u>	<u>\$ 8,772,078</u>	<u>\$ 11,087,530</u>
Fiduciary net position as a % of total pension liability	90.87%	87.73%	84.70%	79.48%
Pensionable covered payroll	\$ 9,677,994	\$ 9,464,434	\$ 9,306,723	\$ 8,910,203
Net pension liability/(asset) as a % of covered payroll	55.53%	69.33%	94.26%	124.44%

* 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.

<u>2015</u>	<u>2014</u>
\$ 1,058,013	\$ 1,005,206
3,384,065	3,173,726
(134,977)	-
(351,099)	(261,512)
456,963	-
(61,025)	-
<u>(1,592,272)</u>	<u>(1,361,169)</u>
2,759,668	2,556,251
41,912,572	39,356,321
<u>\$ 44,672,240</u>	<u>\$ 41,912,572</u>

\$ 923,215	\$ 878,198
611,981	583,244
9,488	2,567,329
(61,025)	-
(1,592,272)	(1,361,169)
(29,011)	(30,037)
<u>127,184</u>	<u>(12,623)</u>
(10,440)	2,624,942
40,285,654	37,660,712
<u>\$ 40,275,214</u>	<u>\$ 40,285,654</u>
<u>\$ 4,397,026</u>	<u>\$ 1,626,918</u>
90.16%	96.12%

\$ 8,742,590	\$ 8,332,057
50.29%	19.53%

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

	2019	2018	2017	2016
Actuarially required contribution	\$ 998,768	\$ 974,836	\$ 952,077	\$ 911,512
Contributions in relation to the actuarially determined contribution	(998,768)	(974,836)	(952,077)	(911,512)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$9,677,994	\$9,464,434	\$9,306,723	\$ 8,910,203
Contributions as a percentage of covered-employee payroll	10.32%	10.30%	10.23%	10.23%

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	11.5 years (based on contribution rate calculated in 12/31/2019 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. 2019: 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.

2015	2014	2013	2012	2011	2010
\$ 923,215	\$ 878,198	\$ 807,750	\$ 775,869	\$ 700,756	\$ 667,096
(923,215)	(878,198)	(807,750)	(775,869)	(702,281)	(667,096)
\$ -	\$ -	\$ -	\$ -	\$ (1,525)	\$ -
\$8,742,590	\$8,332,057	\$8,021,342	\$7,965,794	\$7,616,909	\$7,235,316
10.56%	10.54%	10.07%	9.74%	9.20%	9.22%

FAYETTE COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents	\$ 1,256,697	\$ 712,397
Taxes receivable, net	376,414	345,296
Sales tax receivable	170,478	171,153
Due from other funds	4,367	406,710
Total assets	<u>\$ 1,807,956</u>	<u>\$ 1,635,556</u>
LIABILITIES		
Accounts payable	\$ -	\$ -
Deferred tax revenue	<u>376,414</u>	<u>345,296</u>
Total liabilities	<u>376,414</u>	<u>345,296</u>
FUND EQUITY		
Fund balance - unassigned	795,027	1,290,260
Fund balance - assigned	<u>636,515</u>	<u>-</u>
Total fund equity	<u>1,431,542</u>	<u>1,290,260</u>
Total liabilities and fund equity	<u>\$ 1,807,956</u>	<u>\$ 1,635,556</u>

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FAYETTE COUNTY, TEXAS**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019**

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes				
Current and delinquent ad valorem taxes	\$ 9,661,397	\$9,800,356	\$ 138,959	\$8,214,638
Current ad valorem taxes - fire departments	140,000	133,964	(6,036)	622,900
Total ad valorem taxes	9,801,397	9,934,320	132,923	8,837,538
Other taxes				
County sales taxes	2,000,000	2,119,913	119,913	2,192,398
Mixed drink taxes	40,000	44,702	4,702	46,808
Total other taxes	2,040,000	2,164,615	124,615	2,239,206
Licenses and permits				
Beer and wine permits	3,000	9,101	6,101	4,631
Occupation permits	8,000	12,483	4,483	12,151
Sewage permits	70,000	92,760	22,760	70,235
Total licenses and permits	81,000	114,344	33,344	87,017
Intergovernmental revenue				
Reimbursed CAECD	84,000	89,306	5,306	86,444
Salary reimbursement - sheriff dept.	50,000	44,445	(5,555)	55,000
County attorney state aid	36,000	18,333	(17,667)	27,500
State salary supplement	38,000	33,144	(4,856)	36,644
Reimbursed indigent defense	25,000	30,531	5,531	21,104
Judicial district contributions	35,000	37,668	2,668	35,343
Reimbursed HAVA grants	-	150,311	150,311	-
Airport contributions	45,000	38,791	(6,209)	14,101
Grant funds	-	79,992	79,992	-
Total intergovernmental revenue	313,000	522,521	209,521	276,136
Fines and forfeitures				
County court	59,303	59,303	-	63,595
District court	75,544	75,544	-	101,730
Justice court	483,426	483,426	-	568,748
Total fines and forfeitures	618,273	618,273	-	734,073
Depository interest	70,000	166,369	96,369	152,328
Miscellaneous				
Rent on county property	16,000	14,845	(1,155)	15,525
Oil & gas leases and royalties	14,000	2,126	(11,874)	21,072
EMS donations	2,000	2,200	200	1,810
EMS injury prevention program	5,000	-	(5,000)	-
EMS sale of equipment	-	23,788	23,788	-
Sale of recyclables	42,000	47,541	5,541	42,439
COVID-19 reimbursements	-	224,500	224,500	-
Miscellaneous	518,000	187,244	(330,756)	1,675,223
Total miscellaneous	597,000	502,244	(94,756)	1,756,069

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance	2019
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 50,000	\$ 27,903	\$ (22,097)	\$ 50,629
County clerk	302,000	302,935	935	429,747
Tax assessor - collector	265,000	265,483	483	269,202
District clerk	64,000	52,619	(11,381)	68,407
Justices of the peace	60,000	32,554	(27,446)	42,122
Constables	13,273	20,593	7,320	20,474
Ambulance fees	1,450,000	1,560,341	110,341	1,248,715
Supplemental ambulance fees	-	26,432	26,432	-
Airport fees	30,000	58,239	28,239	57,250
Arrest fees	175,000	93,829	(81,171)	127,698
County child abuse prevention fee	-	100	100	-
Judicial support fees	60,000	27,783	(32,217)	48,184
Family violence fine	-	6	6	-
Time payment fees	2,000	1,748	(252)	2,740
Pretrial intervention program fees	35,000	33,094	(1,906)	34,221
Jury reimbursement fees	30,000	6,448	(23,552)	20,754
County jury fees	-	306	306	-
State costs service fees	50,000	30,597	(19,403)	34,184
Court initiated guardianship fees	-	28,040	28,040	-
Other fees	170,000	186,486	16,486	191,379
Prosecutor's fees	-	788	788	-
Total official fee collections	<u>2,756,273</u>	<u>2,756,324</u>	<u>51</u>	<u>2,645,706</u>
Total revenues	<u>16,276,943</u>	<u>16,779,010</u>	<u>502,067</u>	<u>16,728,073</u>

EXPENDITURES

Administrative and general

County judge

Salary:

Official	56,200	71,930	(15,730)	66,700
Assistants	18,188	18,188	-	-
Secretaries	24,900	25,649	(749)	24,732
County judge supplement	25,200	12,600	12,600	14,700
Court administrator	47,000	48,774	(1,774)	46,900
Social security tax	12,110	13,199	(1,089)	11,295
Life insurance	50	53	(3)	52
Health insurance	29,992	19,569	10,423	22,463
Dental insurance	-	187	(187)	-
Retirement	23,539	23,637	(98)	15,793
Worker's compensation	510	303	207	389
Unemployment tax	95	46	49	36
Travel and training	2,000	1,065	935	2,534
Telephone/communications	3,500	3,231	269	2,963
Postage	1,000	1,000	-	39
Furniture and equipment	1,000	3,423	(2,423)	2,110
Miscellaneous	500	985	(485)	961
Total county judge	<u>245,784</u>	<u>243,839</u>	<u>1,945</u>	<u>211,667</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 229,700	\$ 238,430	\$ (8,730)	\$ 229,400
Salary - Coordinators	251,304	211,374	39,930	167,241
Social security tax	38,020	32,765	5,255	29,335
Life insurance	170	175	(5)	149
Health insurance	81,760	96,681	(14,921)	73,604
Dental insurance	-	556	(556)	-
Retirement	73,904	66,886	7,018	40,933
Worker's compensation	2,000	1,255	745	1,180
Unemployment tax	160	106	54	84
Gasoline, oil, etc.	3,000	2,309	691	3,437
Travel and training	3,000	3,184	(184)	4,806
Telephone/communications	1,000	908	92	549
Furniture and equipment	500	-	500	1,707
Bond premium	-	355	(355)	-
Equipment repairs and replacements	2,000	1,003	997	2,838
Miscellaneous	500	119	381	241
Total commissioners' court	687,018	656,106	30,912	555,504
County clerk				
Salary - Official	56,800	58,984	(2,184)	56,800
Salary - Deputies	267,000	264,864	2,136	251,171
Social security tax	24,771	23,268	1,503	22,178
Life insurance	200	199	1	189
Health insurance	97,877	92,487	5,390	80,282
Dental insurance	-	576	(576)	-
Retirement	48,149	48,156	(7)	31,783
Worker's compensation	1,224	784	440	706
Unemployment tax	160	133	27	126
Travel and training	6,000	963	5,037	6,546
Telephone/communications	4,000	3,504	496	3,420
Postage	3,000	1,592	1,408	1,076
Bond premium	325	314	11	314
Furniture and equipment	1,000	332	668	386
Miscellaneous	650	737	(87)	1,235
Total county clerk	511,156	496,893	14,263	456,212

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020
 WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 24,648	\$ 22,288	\$ 2,360	\$ 33,113
Social security tax	1,886	1,705	181	2,495
Life insurance	-	-	-	10
Health insurance	-	-	-	6,477
Retirement	3,665	3,314	351	3,417
Worker's compensation	80	101	(21)	88
Unemployment tax	5	11	(6)	16
Travel and training	2,000	-	2,000	564
Telephone/communications	2,400	2,336	64	2,691
Postage	150	55	95	-
Miscellaneous	50	-	50	66
Total veterans service officer	<u>34,884</u>	<u>29,810</u>	<u>5,074</u>	<u>48,937</u>
County surveyor				
Telephone/communications	300	300	-	300
Total county surveyor	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
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	-	10,000
Animal Shelter	62,900	62,900	-	62,900
Family Crisis Center	8,000	8,000	-	7,500
CASA	12,000	12,000	-	-
Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocacy Center	10,000	10,000	-	-
Navidad Valley Community	8,000	8,000	-	12,000
Miscellaneous	8,079	8,079	-	4,401
Total public assistance	<u>157,979</u>	<u>157,979</u>	<u>-</u>	<u>135,801</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 72,000	\$ 80,539	\$ (8,539)	\$ 73,255
Professional services	16,000	16,425	(425)	15,925
Autopsies	72,000	52,860	19,140	41,279
Maintenance contracts	243,000	256,659	(13,659)	222,636
Telephone/communications	25,000	24,820	180	22,056
Public notices	2,500	4,676	(2,176)	2,561
Equipment repairs and replacements	10,000	5,384	4,616	10,174
Dues	5,000	4,376	624	5,102
Fines and fees due state	175,000	175,617	(617)	147,878
Risk insurance	218,773	218,773	-	28,093
Bounty	48,000	27,569	20,431	25,835
Donations to first responders	6,000	2,240	3,760	1,254
Donations for soil conservation	5,000	5,000	-	5,000
Donations to fire departments	659,898	659,898	-	617,900
Historical commission assistance	5,000	3,468	1,532	3,307
COVID-19 expenses	109,404	109,404	-	-
Miscellaneous	25,000	27,349	(2,349)	30,011
Total other	<u>1,697,575</u>	<u>1,675,057</u>	<u>22,518</u>	<u>1,252,266</u>
Total administrative and general	3,334,696	3,259,984	74,712	2,660,687
Financial administration				
County auditor				
Salary:				
Official	68,642	68,642	-	66,100
Assistants	256,569	256,569	-	240,619
Social security tax	23,080	24,028	(948)	22,861
Life insurance	151	145	6	153
Health insurance	61,186	65,686	(4,500)	58,286
Dental insurance	-	451	(451)	-
Retirement	48,359	48,359	-	31,654
Worker's compensation	750	729	21	619
Unemployment tax	152	163	(11)	153
Travel and training	3,000	100	2,900	1,902
Telephone/communications	2,000	1,747	253	1,642
Postage	4,000	3,275	725	3,000
Bond premium	93	93	-	-
Furniture and equipment	3,000	792	2,208	2,352
Miscellaneous	700	1,183	(483)	882
Total county auditor	<u>471,682</u>	<u>471,962</u>	<u>(280)</u>	<u>430,223</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 56,800	\$ 55,853	\$ 947	\$ 56,800
Deputies	150,700	136,178	14,522	150,400
Social security tax	15,900	13,836	2,064	14,915
Life insurance	126	99	27	126
Health insurance	53,732	44,413	9,319	48,767
Dental insurance	-	200	(200)	-
Retirement	30,855	28,555	2,300	21,383
Worker's compensation	520	481	39	441
Unemployment tax	91	67	24	75
Travel and training	2,000	203	1,797	1,706
Telephone/communications	800	766	34	755
Postage	9,000	2,162	6,838	4,176
Bond premium	3,550	3,054	496	-
Issuing license plates	9,336	9,213	123	10,224
Furniture and equipment	-	-	-	240
Miscellaneous	500	-	500	125
Total tax assessor - collector	<u>333,910</u>	<u>295,080</u>	<u>38,830</u>	<u>310,133</u>
Tax appraisal district				
Contribution	<u>369,716</u>	<u>369,716</u>	<u>-</u>	<u>338,188</u>
Total tax appraisal district	<u>369,716</u>	<u>369,716</u>	<u>-</u>	<u>338,188</u>
Total financial administration	<u>1,175,308</u>	<u>1,136,758</u>	<u>38,550</u>	<u>1,078,544</u>
Judicial				
District judge				
Printing and office supplies	500	234	266	250
Telephone/communications	1,000	478	522	472
Postage	350	341	9	234
Furniture and equipment	1,500	1,625	(125)	-
Miscellaneous	130	-	130	75
Total district judge	<u>3,480</u>	<u>2,678</u>	<u>802</u>	<u>1,031</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance	2019
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 56,800	\$ 58,984	\$ (2,184)	\$ 56,800
Deputies	115,200	111,991	3,209	105,683
Social security tax	13,158	12,538	620	11,727
Life insurance	100	101	(1)	97
Health insurance	53,085	42,543	10,542	41,037
Dental insurance	-	300	(300)	-
Retirement	25,576	25,424	152	16,768
Worker's compensation	500	404	96	353
Unemployment tax	69	56	13	53
Travel and training	2,000	613	1,387	1,873
Telephone/communications	1,500	670	830	605
Postage	5,000	4,000	1,000	4,000
Bond premium	335	136	199	136
Furniture and equipment	3,500	5,408	(1,908)	-
Miscellaneous	125	125	-	125
Total district clerk	276,948	263,293	13,655	239,257
District court				
Salary:				
Assistants	1,000	-	1,000	916
Court reporter	49,500	52,379	(2,879)	50,075
Court administrator	49,000	52,446	(3,446)	49,462
Juvenile board member	6,600	3,692	2,908	2,800
Social security tax	8,117	8,188	(71)	7,645
Life insurance	52	51	1	51
Health insurance	18,750	17,429	1,321	17,742
Dental insurance	-	151	(151)	-
Retirement	15,777	15,813	(36)	10,461
Worker's compensation	625	291	334	338
Unemployment tax	64	53	11	50
Printing and office supplies	500	217	283	589
Administrative expenses	2,500	2,453	47	2,144
Court appointed attorneys	146,250	146,250	-	253,753
Travel and training	1,000	-	1,000	985
Grand jurors	3,500	474	3,026	2,354
Petit jurors	1,000	-	1,000	588
Miscellaneous	2,711	2,711	-	17,937
Total district court	306,946	302,598	4,348	417,890

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 18,300	\$ 15,992	\$ 2,308	\$ 15,400
Social security tax	1,400	1,224	176	1,178
Retirement	2,721	2,378	343	1,589
Administrative expense	2,500	696	1,804	-
Miscellaneous	4,009	8,000	(3,991)	2,000
Total county court	28,930	28,290	640	20,167
Justice of the peace, precinct #1				
Salary - Official	45,300	47,042	(1,742)	45,300
Salary - Assistants	71,500	74,250	(2,750)	71,500
Social security tax	8,935	8,621	314	8,427
Life insurance	77	76	1	76
Health insurance	52,552	41,438	11,114	37,641
Dental insurance	-	225	(225)	-
Retirement	17,368	18,500	(1,132)	12,363
Worker's compensation	350	303	47	265
Unemployment tax	38	37	1	36
Travel and training	5,000	3,155	1,845	6,062
Telephone/communications	2,500	2,434	66	2,381
Postage	1,000	-	1,000	1,335
Bond premium	75	-	75	-
Furniture and equipment	2,500	2,500	-	6,379
Miscellaneous	350	60	290	180
Total J.P., precinct #1	207,545	198,641	8,904	191,945
Justice of the peace, precinct #2				
Salary - Official	45,588	45,588	-	43,900
Salary - Assistant	37,489	37,488	1	36,100
Social security tax	6,120	6,168	(48)	5,967
Life insurance	50	40	10	42
Health insurance	22,090	22,090	-	20,077
Dental insurance	150	150	-	-
Retirement	12,817	12,817	-	8,566
Worker's compensation	236	202	34	177
Unemployment tax	22	19	3	18
Travel and training	3,500	3,218	282	3,764
Telephone/communications	3,500	3,628	(128)	3,496
Postage	2,189	2,189	-	1,609
Bond premium	200	-	200	-
Office rent/parking lot rent	10,800	10,800	-	10,800
Furniture and equipment	100	383	(283)	-
Miscellaneous	250	220	30	131
Total J.P., precinct #2	145,101	145,000	101	134,647

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020
 WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance	2019
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 45,588	\$ 45,588	\$ -	\$ 43,900
Salary - Assistant	54,700	53,359	1,341	52,405
Social security tax	7,543	7,521	22	7,482
Life insurance	25	50	(25)	50
Health insurance	19,538	20,816	(1,278)	17,320
Dental insurance	-	150	(150)	-
Retirement	14,662	15,177	(515)	10,248
Worker's compensation	350	280	70	265
Unemployment tax	33	27	6	26
Travel and training	4,500	3,217	1,283	3,503
Telephone/communications	4,300	4,169	131	4,296
Postage	700	369	331	359
Bond premium	200	-	200	-
Office rent/parking lot rent	300	-	300	300
Furniture and equipment	500	485	15	-
Miscellaneous	100	282	(182)	144
Total J.P., precinct #3	153,039	151,490	1,549	140,298
Justice of the peace, precinct #4				
Salary - Official	45,588	45,588	-	43,900
Salary - Assistant	53,482	53,482	-	51,512
Social security tax	7,298	7,560	(262)	7,302
Life insurance	60	57	3	60
Health insurance	27,858	27,391	467	25,038
Dental insurance	-	179	(179)	-
Retirement	14,186	15,195	(1,009)	10,156
Worker's compensation	232	213	19	239
Unemployment tax	31	27	4	26
Travel and training	4,300	3,075	1,225	4,394
Telephone/communications	8,200	7,896	304	9,297
Postage	1,500	880	620	880
Bond premium	-	339	(339)	-
Miscellaneous	131	60	71	60
Total J.P., precinct #4	162,866	161,942	924	152,864
Justice of the peace - all pcts.	668,551	657,073	11,478	619,754
Total judicial	1,284,855	1,253,932	30,923	1,298,099

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020
 WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistants	\$ 179,429	\$ 179,429	\$ -	\$ 226,817
Secretaries	137,188	137,188	-	132,948
County attorney supplement	-	-	-	1,941
Social security tax	32,031	22,037	9,994	25,643
Life insurance	154	153	1	158
Health insurance	84,562	85,220	(658)	83,514
Dental insurance	-	451	(451)	-
Retirement	47,081	47,081	-	37,328
Worker's compensation	200	116	84	108
Unemployment tax	245	158	87	180
Travel and training	3,000	871	2,129	5,069
Telephone/communications	2,000	1,980	20	1,052
Postage	1,000	255	745	285
Bond premium	250	177	73	-
Furniture and equipment	5,000	3,583	1,417	719
Miscellaneous	7,000	5,992	1,008	6,456
Total county attorney	<u>499,140</u>	<u>484,692</u>	<u>14,449</u>	<u>522,219</u>
Total legal	499,140	484,692	14,448	522,219
Public safety				
Justice court				
Petit Jurors	300	-	300	624
Collection Fees	85,000	63,348	21,652	80,004
Total justice court	<u>85,300</u>	<u>63,348</u>	<u>21,952</u>	<u>80,628</u>
Juvenile probation				
Juvenile probation	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>
Total juvenile probation	75,000	75,000	-	75,000
Juvenile judge				
Juvenile judge	5,607	5,608	(1)	5,400
Social security tax	429	429	-	413
Life insurance	1	1	-	1
Health insurance	167	-	167	-
Dental insurance	-	4	(4)	-
Retirement	834	834	-	557
Total juvenile judge	<u>7,038</u>	<u>6,876</u>	<u>162</u>	<u>6,371</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Director/manager	\$ 74,300	\$ 86,605	\$ (12,305)	\$ 74,300
Assistant director	66,900	30,877	36,023	66,900
Assistants	37,700	43,173	(5,473)	37,500
Attendants	1,569,892	1,637,261	(67,369)	1,517,235
Instructors	2,400	1,300	1,100	2,400
Social security tax	133,783	133,325	458	126,168
Life insurance	690	672	18	725
Health insurance	323,049	333,109	(10,060)	307,227
Dental insurance	-	1,978	(1,978)	-
Retirement	260,045	267,543	(7,498)	175,268
Worker's compensation	29,151	23,767	5,384	25,080
Unemployment tax	909	900	9	849
Uniforms	9,500	9,503	(3)	4,413
Printing and office supplies	10,000	6,735	3,265	6,231
Gasoline, oil, etc.	100,000	64,576	35,424	81,664
Hardware and supplies	15,000	10,180	4,820	5,827
Tires, tubes and batteries	7,500	10,410	(2,910)	7,141
Medical supplies	125,000	86,958	38,042	100,335
Injury prevention program supplies	2,000	240	1,760	-
Director of medical services	7,000	7,000	-	7,000
Physical and psychological exam	30,000	1,332	28,668	917
Travel and training	38,000	2,915	35,085	8,942
Training and education supplies	20,000	1,350	18,650	914
Telephone/communications	28,000	29,256	(1,256)	27,284
Utilities	26,000	32,371	(6,371)	26,194
Postage	1,500	946	554	697
Bond premium	700	547	153	-
Equipment repairs and replacements	70,000	125,503	(55,503)	114,897
Building repairs and replacements	13,000	19,517	(6,517)	4,827
Collection fees	100,000	1,025	98,975	995
Refunds	20,000	962	19,038	-
Ambulance	188,750	-	188,750	-
Small tools and equipment	50,000	20,600	29,400	32,303
Miscellaneous	10,000	14,436	(4,436)	8,174
Total EMS	<u>3,370,769</u>	<u>3,006,872</u>	<u>363,897</u>	<u>2,772,407</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2020
 WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance	2019
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 18,300	\$ 20,630	\$ (2,330)	\$ 18,200
Social security tax	1,400	1,546	(146)	1,361
Life insurance	25	17	8	16
Health insurance	9,413	9,538	(125)	8,660
Dental insurance	-	75	(75)	-
Retirement	2,721	3,068	(347)	1,878
Worker's compensation	800	732	68	680
Uniforms	300	-	300	-
Gasonline, oil, etc.	1,700	489	1,211	882
Travel and training	400	-	400	261
Telephone/communications	600	448	152	576
Bond premium	300	177	123	50
Equipment repairs and replacements	3,000	161	2,839	793
Furniture and equipment	5,000	-	5,000	-
Miscellaneous	500	170	330	470
Total constable, precinct #1	44,459	37,051	7,408	33,827
Constable, precinct #2				
Salary - Official	18,300	20,630	(2,330)	18,200
Social security tax	1,400	1,431	(31)	1,277
Life insurance	25	16	9	22
Health insurance	9,413	7,892	1,521	7,134
Dental insurance	-	75	(75)	-
Retirement	2,721	3,068	(347)	1,878
Worker's compensation	800	731	69	680
Uniforms	350	113	237	196
Gasoline, oil and etc.	1,200	1,373	(173)	826
Bond premium	200	177	23	-
Telephone/communications	650	746	(96)	723
Equipment repairs and replacement	1,200	351	849	769
Furniture and equipment	850	-	850	-
Miscellaneous	150	110	40	138
Total constable, precinct #2	37,259	36,713	546	31,843
Constable, precinct #3				
Salary - Official	18,300	18,230	70	17,000
Social security tax	1,400	1,395	5	1,301
Life insurance	25	12	13	11
Health insurance	9,413	9,538	(125)	8,660
Dental insurance	-	75	(75)	-
Retirement	2,721	2,711	10	1,754
Worker's compensation	800	731	69	680
Uniforms	300	-	300	-
Gasoline, oil and etc.	500	-	500	-
Telephone/communications	352	416	(64)	384
Bond premium	-	177	(177)	-
Office rent/parking lot rent	300	-	300	300
Equipment repairs and replacements	2,700	-	2,700	267
Furniture and equipment	250	-	250	-
Miscellaneous	50	50	-	50
Total constable, precinct #3	37,111	33,335	3,776	30,407

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance	2019
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 18,300	\$ 20,631	\$ (2,331)	\$ 18,200
Social security tax	1,400	1,578	(178)	1,392
Life insurance	25	25	-	25
Health insurance	9,413	9,538	(125)	8,660
Dental insurance	-	75	(75)	-
Retirement	2,721	3,068	(347)	1,878
Worker's compensation	800	731	69	680
Uniforms	300	287	13	
Gasoline, oil, etc.	7,000	176	6,824	339
Telephone/communications	525	416	109	352
Bond premiums	-	177	(177)	-
Equipment repairs and replacements	1,100	238	862	1,250
Furniture and equipment	1,500	-	1,500	-
Miscellaneous	150	57	93	50
Total constable, precinct #4	43,234	36,997	6,237	32,826
Constables - all precincts	162,063	144,096	17,967	128,903
Sheriff				
Salary - Official	69,400	73,657	(4,257)	69,280
Salary - Deputies	1,370,398	1,370,398	-	1,191,733
Salary - Receptionist	37,300	47,875	(10,575)	51,712
Salary - Dispatchers	370,260	357,983	12,277	321,784
Social security tax	135,541	134,746	795	119,704
Life insurance	850	839	11	790
Health insurance	389,000	452,226	(63,226)	374,570
Dental insurance	-	2,629	(2,629)	-
Retirement	263,464	275,081	(11,617)	168,681
Worker's compensation	23,000	21,870	1,130	18,425
Unemployment tax	1,021	889	132	783
Uniforms	12,500	7,921	4,579	13,564
Printing and office supplies	15,000	17,199	(2,199)	20,445
Gasoline, oil, etc.	165,000	109,432	55,568	139,742
Hardware and supplies	9,000	7,096	1,904	9,524
Tires, tubes, and batteries	25,000	19,688	5,312	16,318
Physical and psychological exams	2,000	621	1,379	1,000
Travel and training	15,500	1,862	13,638	7,635
Telephone/communications	60,000	53,733	6,267	50,172
Postage	2,650	1,103	1,547	1,736
Bond premiums	1,000	912	88	635
Office rent/parking lot rent	300	-	300	300
Equipment repairs and replacements	106,550	106,550	-	80,646
Furniture and equipment	199,251	15,171	184,080	6,981
Miscellaneous	8,500	10,870	(2,370)	12,701
Total sheriff	3,282,485	3,090,351	192,134	2,678,861

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Salary-official	\$ 56,400	\$ 58,569	\$ (2,169)	\$ 50,941
Secretaries	18,800	19,524	(724)	18,768
Grant specialists	7,135	7,135	-	-
Social security tax	5,753	6,102	(349)	4,847
Life insurance	36	36	-	29
Health insurance	23,789	23,789	-	14,002
Dental insurance	-	108	(108)	-
Retirement	12,673	12,673	-	7,194
Worker's compensation	408	465	(57)	436
Unemployment tax	46	42	4	35
Gasoline, oil, etc.	6,000	1,727	4,273	-
Travel and training	2,000	1,974	26	862
Telephone/communications	3,600	1,265	2,335	1,918
Postage	300	-	300	-
Equipment repairs and replacements	1,650	2,579	(929)	-
Miscellaneous	3,000	2,401	599	6,494
Total emergency management	141,590	138,389	3,201	105,526
Community supervision and corrections				
Telephone/communications	4,743	3,186	1,557	4,995
Furniture and equipment	6,300	-	6,300	2,475
Total community supervision and correction	11,043	3,186	7,857	7,470
DPS highway patrol				
Assistants	61,580	61,580	-	59,288
Social security tax	4,544	4,323	221	4,189
Life insurance	40	40	-	40
Health insurance	19,944	19,945	(1)	18,282
Dental insurance	-	119	(119)	-
Retirement	8,833	9,157	(324)	6,119
Worker's compensation	218	213	5	177
Unemployment tax	30	31	(1)	30
Printing and office supplies	-	2,782	(2,782)	-
Telephone/communications	5,750	3,073	2,677	2,981
Utilities	450	674	(224)	554
Postage	600	192	408	328
Furniture and equipment	1,000	1,726	(726)	779
Miscellaneous	2,000	121	1,879	187
Total DPS highway patrol	104,989	103,976	1,013	92,954

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Worker's compensation	\$ 101	\$ 101	\$ -	\$ 88
Telephone/communications	336	336	-	336
Utilities	3,074	3,724	(650)	3,715
Building repairs and replacements	90,000	70,805	19,195	49,472
Miscellaneous	1,500	-	1,500	3,205
Total sanitation	95,011	74,966	20,045	56,816
Recycling center				
Coordinator	6,600	6,854	(254)	6,600
Attendants	127,899	127,899	-	121,653
Social security tax	9,646	9,883	(237)	9,306
Life insurance	75	64	11	69
Health insurance	40,239	29,062	11,177	30,969
Dental insurance	-	233	(233)	-
Retirement	18,749	20,038	(1,289)	13,236
Worker's compensation	2,627	1,901	726	1,896
Unemployment tax	72	64	8	61
Gasoline, oil, etc.	4,500	4,804	(304)	4,284
Hardware and supplies	6,000	5,704	296	5,491
Travel and training	500	480	20	-
Telephone/communications	1,500	2,213	(713)	2,071
Utilities	6,000	5,483	517	229
Equipment repairs and replacements	12,000	20,707	(8,707)	11,320
Building repairs and replacements	10,000	728	9,272	439
Solid waste disposal	122,442	122,442	-	121,938
Furniture and equipment	98,625	10,300	88,325	524
Miscellaneous	1,000	-	1,000	-
Total recycling center	468,474	368,859	99,615	330,086
Total public safety	7,803,762	7,075,919	727,843	6,335,022
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	89,400	98,529	(9,129)	88,159
Social security tax	6,839	7,343	(504)	6,541
Life insurance	9,221	51	9,170	43
Health insurance	22,767	22,509	258	18,036
Dental insurance	-	153	(153)	-
Retirement	13,294	14,721	(1,427)	9,098

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's compensation	\$ 2,478	\$ 2,542	\$ (64)	\$ 2,372
Unemployment tax	45	49	(4)	44
Gasoline, oil, etc.	238	650	(412)	661
Hardware and supplies	10,000	13,331	(3,331)	12,608
Maintenance contracts	20,500	17,077	3,423	18,543
Telephone/communications	15,000	12,629	2,371	11,811
Utilities	110,000	90,291	19,709	94,686
Office rent/parking lot rent	18,000	18,000	-	18,000
Equipment repairs and replacements	5,000	9,713	(4,713)	7,648
Building repairs and replacements	145,000	164,978	(19,978)	59,629
Grounds maintenance	2,000	2,882	(882)	4,519
Janitorial service	22,000	21,097	903	21,420
Miscellaneous	2,500	7,679	(5,179)	2,512
Total courthouse and associated buildings	494,282	504,224	(9,942)	376,330
Justice center				
Cooks	32,800	34,061	(1,261)	32,800
Jailers	604,811	623,897	(19,086)	536,524
Social security tax	49,318	47,401	1,917	41,139
Life insurance	308	345	(37)	316
Health insurance	174,126	173,118	1,008	151,991
Dental insurance	-	1,077	(1,077)	-
Retirement	93,816	97,839	(4,023)	58,754
Worker's compensation	12,240	11,759	481	10,407
Unemployment tax	380	328	52	285
Uniforms	2,500	298	2,202	2,897
Animal control	3,000	1,229	1,771	1,003
Groceries	52,000	42,706	9,294	49,589
Inmate work detail	2,500	122	2,378	732
Hardware and supplies	16,000	18,096	(2,096)	17,812
Director of medical services	6,500	7	6,493	-
Medical services	55,000	90,113	(35,113)	76,670
Travel and training	3,000	140	2,860	1,568
Telephone/communications	4,500	4,071	429	4,836
Utilities	50,000	39,442	10,558	40,031
Equipment repairs and replacements	36,500	3,820	32,680	10,630
Building repairs and replacements	26,174	22,178	3,996	27,978
Furniture and equipment	3,000	339	2,661	650
Miscellaneous	5,000	20,836	(15,836)	20,727
Total justice center	1,233,473	1,233,222	251	1,087,339

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Director/manager	\$ 19,300	\$ 39,285	\$ (19,985)	\$ 22,145
Salary- Maintenance	32,800	20,481	12,319	35,682
Social security tax	3,985	4,077	(92)	3,952
Life insurance	34	31	3	34
Health insurance	17,150	17,880	(730)	16,364
Dental insurance	-	113	(113)	-
Retirement	7,747	8,887	(1,140)	5,968
Worker's compensation	1,367	925	442	879
Unemployment tax	32	30	2	29
Gasoline, oil, etc.	1,800	50	1,750	1,042
Hardware and supplies	3,500	2,805	695	1,744
Travel and training	1,500	75	1,425	-
Telephone/communications	4,200	3,725	475	3,712
Utilities	11,500	12,706	(1,206)	12,059
Postage	200	-	200	-
Equipment repairs and replacements	5,000	6,313	(1,313)	14,111
Buildings repairs and replacements	5,000	3,317	1,683	2,358
Grounds maintenance	1,000	908	92	930
Furniture and equipment	5,000	-	5,000	350
Miscellaneous	2,500	281	2,219	299
Total airport	<u>123,615</u>	<u>121,889</u>	<u>1,726</u>	<u>121,658</u>
Total public facilities	1,851,370	1,859,335	(7,965)	1,585,327
Extension service				
Secretaries	70,700	73,162	(2,462)	64,649
Agriculture agents	59,400	61,684	(2,284)	59,400
FSC agents	29,700	30,842	(1,142)	29,700
Assistants	43,500	42,785	715	43,879
Social security tax	15,552	15,153	399	14,445
Life insurance	67	76	(9)	76
Health insurance	35,135	38,675	(3,540)	35,058
Dental insurance	-	225	(225)	-
Retirement	16,982	17,241	(259)	10,924
Worker's compensation	351	381	(30)	291
Unemployment tax	100	104	(4)	99
Printing and office supplies	4,200	2,054	2,146	2,279
Demonstration supplies	3,500	486	3,014	1,568
Gasoline, oil, etc.	4,200	1,638	2,562	2,887
Travel and training	12,750	2,181	10,569	10,141
Telephone/communications	8,000	7,765	235	7,923

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Extension service - cont'd.				
Postage	\$ 1,200	\$ 891	\$ 309	\$ 568
Equipment repairs and replacements	1,000	350	650	432
Furniture and equipment	2,500	416	2,084	3,660
Miscellaneous	1,000	475	525	585
Total extension service	309,837	296,584	13,253	288,564
Elections				
Assistants	85,000	79,351	5,649	69,994
Elections administrator	41,000	42,577	(1,577)	41,000
Social security tax	9,639	8,784	855	8,113
Life insurance	50	76	(26)	65
Health insurance	15,353	25,847	(10,494)	20,034
Dental insurance	-	150	(150)	-
Retirement	18,736	15,687	3,049	10,085
Worker's compensation	1,100	859	241	951
Unemployment tax	51	61	(10)	56
Election supplies	59,605	59,605	-	20,190
Maintenance contracts	18,800	13,925	4,875	15,199
Travel and training	4,500	2,599	1,901	4,059
Telephone/communications	6,000	7,668	(1,668)	6,599
Postage	4,000	3,718	282	1,636
Bond premiums	100	70	30	70
Equipment repairs and replacements	5,000	-	5,000	1,081
Wages - clerks and judges	17,000	23,549	(6,549)	11,851
Furniture and equipment	71,628	12,341	59,287	5,811
Miscellaneous	8,320	8,320	-	4,368
Total elections	365,882	305,187	60,695	221,162
Rural addressing				
Salary - Official	65,215	65,215	-	62,800
Social security tax	4,697	4,766	(69)	4,606
Life insurance	25	25	-	25
Health insurance	13,091	12,828	263	11,730
Dental insurance	-	75	(75)	-
Retirement	9,130	9,698	(568)	6,481
Worker's compensation	103	101	2	88
Unemployment tax	31	33	(2)	31
Travel and training	2,200	145	2,055	1,576
Telephone/communications	500	482	18	482
Postage	100	55	45	55
Miscellaneous	150	142	8	442
Total rural addressing	95,242	93,565	1,677	88,316
Right of way				
State highway and farm right of way	-	-	-	13,000
Total right of way	-	-	-	13,000

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 7,323	\$ -	\$ 7,323	\$ 729,208
Computer equipment	40,000	8,796	31,204	34,845
Buildings and improvements	209,047	145,471	63,576	739,846
Furniture and equipment	30,000	575,403	(545,403)	606,768
Total capital outlay	<u>286,370</u>	<u>729,670</u>	<u>(443,300)</u>	<u>2,110,667</u>
Debt service:				
Interest expense	31,300	36,465	(5,165)	14,005
Principal retired	-	170,637	(170,637)	211,078
Total debt service	<u>31,300</u>	<u>207,102</u>	<u>(175,802)</u>	<u>225,083</u>
Total expenditures	<u>17,037,762</u>	<u>16,702,728</u>	<u>335,034</u>	<u>16,426,690</u>
Excess revenues over (under) expenditures	(760,819)	76,282	837,101	301,383
Other financing sources (uses)				
Capitalized leases	-	-	-	307,725
Operating transfers in	150,000	785,713	635,713	100,000
Operating transfers out	(1,060,713)	(720,713)	340,000	(160,369)
Total other financing sources and (uses)	<u>(910,713)</u>	<u>65,000</u>	<u>975,713</u>	<u>247,356</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$(1,671,532)</u>	141,282	<u>\$ 1,812,814</u>	548,739
Fund balance, beginning of year		1,290,260		741,521
Fund balance, end of year		<u>\$1,431,542</u>		<u>\$1,290,260</u>

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Sheriff Continuing Education</u>	<u>Constables Continuing Education</u>	<u>Courthouse Security</u>
ASSETS								
Cash and cash equivalents	\$2,007,477	\$ 83,794	\$ 756,168	\$ 225,315	\$7,115	\$ 585	\$ 34,807	\$ 2,012
Accounts receivable	433,634	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$2,441,111</u>	<u>\$ 83,794</u>	<u>\$ 756,168</u>	<u>\$ 225,315</u>	<u>\$7,115</u>	<u>\$ 585</u>	<u>\$ 34,807</u>	<u>\$ 2,012</u>
LIABILITIES								
Overdrafts	\$ -	\$ -	\$ -	\$ 7,367	\$ -	\$ -	\$ -	\$ -
Accounts payable	386,815	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 386,815</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND EQUITY								
Fund balance - restricted	\$2,054,296	\$ 83,794	\$ 756,168	\$ 217,948	\$7,115	\$ 585	\$ 34,807	\$ 2,012
Total fund equity	<u>2,054,296</u>	<u>83,794</u>	<u>756,168</u>	<u>217,948</u>	<u>7,115</u>	<u>585</u>	<u>34,807</u>	<u>2,012</u>
Total liabilities and fund equity	<u>\$2,441,111</u>	<u>\$ 83,794</u>	<u>\$ 756,168</u>	<u>\$ 225,315</u>	<u>\$7,115</u>	<u>\$ 585</u>	<u>\$ 34,807</u>	<u>\$ 2,012</u>

Court Reporter Service	County Clerk Records Management and Preservation	Records Management and Preservation	County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	Totals (Memorandum Only)	
							2020	2019
\$ 32,244	\$ 265,249	\$ 251,322	\$ 196,950	\$ 20,133	\$ 37,203	\$ 5,290	\$3,925,664	\$2,983,391
-	-	-	-	-	-	-	433,634	-
-	-	-	-	-	-	-	-	132,224
<u>\$ 32,244</u>	<u>\$ 265,249</u>	<u>\$ 251,322</u>	<u>\$ 196,950</u>	<u>\$ 20,133</u>	<u>\$ 37,203</u>	<u>\$ 5,290</u>	<u>\$4,359,298</u>	<u>\$3,115,615</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,367	\$ 10,388
-	-	-	-	-	-	-	386,815	137,987
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 394,182</u>	<u>\$ 148,375</u>
<u>\$ 32,244</u>	<u>\$ 265,249</u>	<u>\$ 251,322</u>	<u>\$ 196,950</u>	<u>\$ 20,133</u>	<u>\$ 37,203</u>	<u>\$ 5,290</u>	<u>\$3,965,116</u>	<u>\$2,967,240</u>
32,244	265,249	251,322	196,950	20,133	37,203	5,290	3,965,116	2,967,240
<u>\$ 32,244</u>	<u>\$ 265,249</u>	<u>\$ 251,322</u>	<u>\$ 196,950</u>	<u>\$ 20,133</u>	<u>\$ 37,203</u>	<u>\$ 5,290</u>	<u>\$4,359,298</u>	<u>\$3,115,615</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

FOR THE YEAR ENDED DECEMBER 31, 2020

WITH COMPARATIVE TOTALS FOR 2019

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education
REVENUES							
General							
Ad valorem taxes	\$5,320,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	869,574	-	-	-	-	-	-
State aid	-	-	415,200	167,795	-	3,297	2,741
County contributions	-	-	-	75,000	-	-	-
Depository interest	116,419	-	-	13,141	-	-	-
Tobacco settlement	-	38,903	-	-	-	-	-
Reimbursed services	-	108	-	-	-	-	-
Miscellaneous	327,308	-	32,543	53,377	-	-	-
Total general revenues	<u>6,633,379</u>	<u>39,011</u>	<u>447,743</u>	<u>309,313</u>	<u>-</u>	<u>3,297</u>	<u>2,741</u>
Charges for services	809,723	-	778,638	665	10,350	-	-
Total revenues	<u>7,443,102</u>	<u>39,011</u>	<u>1,226,381</u>	<u>309,978</u>	<u>10,350</u>	<u>3,297</u>	<u>2,741</u>
EXPENDITURES							
Administrative and general	-	-	1,198,185	288,148	35,764	1,683	775
Capital outlay	534,452	-	9,736	-	-	-	-
Public transportation	6,141,752	-	-	-	-	-	-
Public health	-	94,265	-	-	-	-	-
Debt service:							
Interest paid	10,614	-	-	-	-	-	-
Principal retired	157,644	-	-	-	-	-	-
Total expenditures	<u>6,844,462</u>	<u>94,265</u>	<u>1,207,921</u>	<u>288,148</u>	<u>35,764</u>	<u>1,683</u>	<u>775</u>
Excess of revenues over (under) expenditures	<u>598,640</u>	<u>(55,254)</u>	<u>18,460</u>	<u>21,830</u>	<u>(25,414)</u>	<u>1,614</u>	<u>1,966</u>
Other financing sources (uses)							
Capitalized leases	347,462	-	-	-	-	-	-
Operating transfers in	-	50,000	143,138	5,248	35,000	-	-
Operating transfers out	-	-	(178,535)	(5,248)	-	-	-
Total other financing sources and (uses)	<u>347,462</u>	<u>50,000</u>	<u>(35,397)</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	946,102	(5,254)	(16,937)	21,830	9,586	1,614	1,966
Fund balance, beginning of year	1,108,194	89,048	773,105	196,118	(2,471)	(1,029)	32,841
Fund balance, end of year	<u>\$2,054,296</u>	<u>\$ 83,794</u>	<u>\$ 756,168</u>	<u>\$ 217,948</u>	<u>\$ 7,115</u>	<u>\$ 585</u>	<u>\$ 34,807</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					2020	2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,320,078	\$4,828,446
-	-	-	-	-	-	-	-	869,574	212,579
-	-	-	-	-	-	-	-	589,033	602,469
-	-	-	-	-	-	-	-	75,000	75,000
-	-	16,443	17,784	14,723	-	-	-	178,510	152,587
-	-	-	-	-	-	-	-	38,903	40,015
-	-	-	-	-	-	-	-	108	249
-	-	-	-	-	16,954	-	572	430,754	450,560
-	-	16,443	17,784	14,723	16,954	-	572	7,501,960	6,361,905
30,965	3,925	74,305	17,227	81,135	-	528	-	1,807,461	1,824,800
30,965	3,925	90,748	35,011	95,858	16,954	528	572	9,309,421	8,186,705
79,780	12,567	4,788	-	131,665	-	6,792	-	1,760,147	1,573,876
-	-	-	-	-	-	-	-	544,188	694,765
-	-	-	-	-	-	-	-	6,141,752	5,430,484
-	-	-	-	-	-	-	-	94,265	94,900
-	-	-	-	-	-	-	-	10,614	9,803
-	-	-	-	-	-	-	-	157,644	220,710
79,780	12,567	4,788	-	131,665	-	6,792	-	8,708,610	8,024,538
(48,815)	(8,642)	85,960	35,011	(35,807)	16,954	(6,264)	572	600,811	162,167
-	-	-	-	-	-	-	-	347,462	82,550
-	-	-	-	-	-	-	-	233,386	297,495
-	-	-	-	-	-	-	-	(183,783)	(147,495)
-	-	-	-	-	-	-	-	397,065	232,550
(48,815)	(8,642)	85,960	35,011	(35,807)	16,954	(6,264)	572	997,876	394,717
50,827	40,886	179,289	216,311	232,757	3,179	43,467	4,718	2,967,240	2,572,523
\$ 2,012	\$ 32,244	\$ 265,249	\$ 251,322	\$ 196,950	\$ 20,133	\$ 37,203	\$ 5,290	\$3,965,116	\$2,967,240

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, 2020

WITH COMPARATIVE TOTALS FOR 2019

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ 5,253,125	\$5,320,078	\$ 66,953	\$ -	\$ -	\$ -
Intergovernmental revenue	214,039	869,574	655,535	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	53,000	116,419	63,419	-	-	-
Tobacco settlement	-	-	-	37,300	38,903	1,603
Reimbursed services	-	-	-	108	108	-
Miscellaneous	129,900	327,308	197,408	-	-	-
Total general revenues	5,650,064	6,633,379	983,315	37,408	39,011	1,603
Charges for services	810,800	809,723	(1,077)	-	-	-
Total revenues	6,460,864	7,443,102	982,238	37,408	39,011	1,603
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	597,500	534,452	63,048	-	-	-
Public transportation	6,106,520	6,141,752	(35,232)	-	-	-
Public health	-	-	-	113,832	94,265	19,567
Debt service:						
Interest paid	6,566	10,614	(4,048)	-	-	-
Principal retired	-	157,644	(157,644)	-	-	-
Total expenditures	6,710,586	6,844,462	(133,876)	113,832	94,265	19,567
Excess revenues over (under) expenditures	(249,722)	598,640	848,362	(76,424)	(55,254)	21,170
Other financing sources (uses)						
Capitalized leases	-	347,462	(347,462)	-	-	-
Operating transfers in	-	-	-	50,000	50,000	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	347,462	(347,462)	50,000	50,000	-
Excess revenues and other sources over (under) expenditures and other uses	\$ (249,722)	\$ 946,102	\$1,195,824	\$ (26,424)	(5,254)	\$ 21,170
Fund balance, beginning of year		1,108,194			89,048	
Fund balance, end of year		\$2,054,296			\$ 83,794	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	415,200	415,200	-	167,795	167,795
-	-	-	75,000	75,000	-
-	-	-	-	13,141	13,141
-	-	-	-	-	-
-	-	-	-	-	-
-	32,543	32,543	-	53,377	53,377
-	447,743	447,743	75,000	309,313	234,313
-	778,638	778,638	200	665	465
-	1,226,381	1,226,381	75,200	309,978	234,778
-	1,198,185	(1,198,185)	90,921	288,148	(197,227)
-	9,736	(9,736)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,207,921	(1,207,921)	90,921	288,148	(197,227)
-	18,460	18,460	(15,721)	21,830	37,551
-	-	-	-	-	-
-	143,138	143,138	-	5,248	5,248
-	(178,535)	(178,535)	-	(5,248)	(5,248)
-	(35,397)	(35,397)	-	-	-
<u>\$ -</u>	<u>(16,937)</u>	<u>\$ (16,937)</u>	<u>\$(15,721)</u>	<u>21,830</u>	<u>\$ 37,551</u>
	773,105			196,118	
	<u>\$ 756,168</u>			<u>\$ 217,948</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, 2020
WITH COMPARATIVE TOTALS FOR 2019

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	3,297	3,297
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	3,297	3,297
Charges for services	8,850	10,350	1,500	-	-	-
Total revenues	8,850	10,350	1,500	-	3,297	3,297
EXPENDITURES						
Administrative and general	35,764	35,764	-	-	1,683	(1,683)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	35,764	35,764	-	-	1,683	(1,683)
Excess revenues over (under) expenditures	(26,914)	(25,414)	1,500	-	1,614	1,614
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	25,000	35,000	(10,000)	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	25,000	35,000	(10,000)	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ (1,914)	9,586	\$ (8,500)	\$ -	1,614	\$ 1,614
Fund balance, beginning of year		(2,471)			(1,029)	
Fund balance, end of year		\$ 7,115			\$ 585	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,741	2,741	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,741	2,741	-	-	-
-	-	-	30,965	30,965	-
-	2,741	2,741	30,965	30,965	-
-	775	(775)	79,959	79,780	179
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	775	(775)	79,959	79,780	179
-	1,966	1,966	(48,994)	(48,815)	179
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	1,966	\$ 1,966	\$ (48,994)	(48,815)	\$ 179
	32,841			50,827	
	\$ 34,807			\$ 2,012	

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, 2020
WITH COMPARATIVE TOTALS FOR 2019

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	4,000	16,443	12,443
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	4,000	16,443	12,443
Charges for services	-	3,925	3,925	48,000	74,305	26,305
Total revenues	-	3,925	3,925	52,000	90,748	38,748
EXPENDITURES						
Administrative and general	-	12,567	(12,567)	24,440	4,788	19,652
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	12,567	(12,567)	24,440	4,788	19,652
Excess revenues over (under) expenditures	-	(8,642)	(8,642)	27,560	85,960	58,400
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	\$ -	(8,642)	\$ (8,642)	\$ 27,560	85,960	\$ 58,400
Fund balance, beginning of year		40,886			179,289	
Fund balance, end of year		\$ 32,244			\$ 265,249	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	17,784	17,784	-	14,723	14,723
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	17,784	17,784	-	14,723	14,723
-	17,227	17,227	-	81,135	81,135
-	35,011	35,011	-	95,858	95,858
-	-	-	-	131,665	(131,665)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	131,665	(131,665)
-	35,011	35,011	-	(35,807)	(35,807)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	35,011	\$ 35,011	-	(35,807)	\$ (35,807)
	216,311			232,757	
	\$ 251,322			\$ 196,950	

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, 2020
WITH COMPARATIVE TOTALS FOR 2019

	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	-	16,954	16,954	-	-	-
Total general revenues	-	16,954	16,954	-	-	-
Charges for services	-	-	-	-	528	528
Total revenues	-	16,954	16,954	-	528	528
EXPENDITURES						
Administrative and general	-	-	-	-	6,792	(6,792)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	-	-	-	6,792	(6,792)
Excess revenues over (under) expenditures	-	16,954	16,954	-	(6,264)	(6,264)
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	\$ -	16,954	\$ 16,954	\$ -	(6,264)	\$ (6,264)
Fund balance, beginning of year		3,179			43,467	
Fund balance, end of year		\$ 20,133			\$ 37,203	

County and District Court Technology			2020			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
\$ -	\$ -	\$ -	\$ 5,253,125	\$5,320,078	\$ 66,953	\$4,828,446
-	-	-	214,039	869,574	655,535	212,579
-	-	-	-	589,033	589,033	602,469
-	-	-	75,000	75,000	-	75,000
-	-	-	57,000	178,510	121,510	152,587
-	-	-	37,300	38,903	1,603	40,015
-	-	-	108	108	-	249
-	572	572	129,900	430,754	300,854	450,560
-	572	572	5,766,472	7,501,960	1,735,488	6,361,905
-	-	-	898,815	1,807,461	908,646	1,824,800
-	572	572	6,665,287	9,309,421	2,644,134	8,186,705
-	-	-	231,084	1,760,147	(1,529,063)	1,573,876
-	-	-	597,500	544,188	53,312	694,765
-	-	-	6,106,520	6,141,752	(35,232)	5,430,484
-	-	-	113,832	94,265	19,567	94,900
-	-	-	6,566	10,614	(4,048)	9,803
-	-	-	-	157,644	(157,644)	220,710
-	-	-	7,055,502	8,708,610	(1,653,108)	8,024,538
-	572	572	(390,215)	600,811	991,026	162,167
-	-	-	-	347,462	347,462	82,550
-	-	-	75,000	233,386	158,386	297,495
-	-	-	-	(183,783)	(183,783)	(147,495)
-	-	-	75,000	397,065	322,065	232,550
<u>\$ -</u>	<u>572</u>	<u>\$ 572</u>	<u>\$ (315,215)</u>	<u>997,876</u>	<u>\$1,313,091</u>	<u>394,717</u>
	<u>4,718</u>			<u>2,967,240</u>		<u>2,572,523</u>
	<u>\$ 5,290</u>			<u>\$3,965,116</u>		<u>\$2,967,240</u>

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FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2020</u>	<u>2019</u>
ASSETS						
Cash and cash equivalents	\$ 603,080	\$ 863,484	399,115	\$ 141,798	\$2,007,477	\$1,162,675
Accounts receivable	-	433,634	-	-	433,634	-
Due from other funds	-	-	-	-	-	83,506
Total assets	<u>\$ 603,080</u>	<u>\$1,297,118</u>	<u>\$399,115</u>	<u>\$ 141,798</u>	<u>\$2,441,111</u>	<u>\$1,246,181</u>
LIABILITIES						
Accounts payable	\$ -	\$ 386,815	\$ -	\$ -	\$ 386,815	\$ 137,987
Total liabilities	<u>-</u>	<u>386,815</u>	<u>-</u>	<u>-</u>	<u>386,815</u>	<u>137,987</u>
FUND BALANCE						
Fund balance - restricted	<u>603,080</u>	<u>910,303</u>	<u>399,115</u>	<u>141,798</u>	<u>2,054,296</u>	<u>1,108,194</u>
Total liabilities and fund balance	<u>\$ 603,080</u>	<u>\$1,297,118</u>	<u>\$399,115</u>	<u>\$ 141,798</u>	<u>\$2,441,111</u>	<u>\$1,246,181</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, 2020
WITH COMPARATIVE TOTALS FOR 2019*

	2020			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 1,091,148	\$ 1,436,953	\$ 1,588,575	\$ 1,203,402
Intergovernmental revenue				
Reimbursed CAECD	1,199	1,579	1,746	1,323
Reimbursed TXDOT	-	-	-	-
State lateral road distribution	7,139	9,402	10,394	7,874
Gross weight fees	28,911	38,072	42,090	31,884
Grant funds	-	687,961	-	-
Total intergovernmental revenue	<u>37,249</u>	<u>737,014</u>	<u>54,230</u>	<u>41,081</u>
Depository interest	29,708	38,695	25,545	22,471
Miscellaneous				
Sale of equipment, etc.	14,072	91,051	3,800	-
Rent	-	-	-	-
Miscellaneous	157,140	41,296	10,950	8,999
Total miscellaneous	<u>171,212</u>	<u>132,347</u>	<u>14,750</u>	<u>8,999</u>
Total general revenue	<u>1,329,317</u>	<u>2,345,009</u>	<u>1,683,100</u>	<u>1,275,953</u>
Charges for services				
Auto weight fees	73,851	97,256	107,518	81,449
Vehicle registration fees	71,505	94,166	104,102	78,860
Garbage disposal fees	-	46,339	15,572	39,105
Total charges for services	<u>145,356</u>	<u>237,761</u>	<u>227,192</u>	<u>199,414</u>
Total revenues	<u>1,474,673</u>	<u>2,582,770</u>	<u>1,910,292</u>	<u>1,475,367</u>
EXPENDITURES				
Public transportation				
Administrative				
Utilities	3,383	1,650	6,739	2,219
Telephone/communications	1,421	3,128	3,018	2,107
Building repairs and replacement	8	2,461	18,615	574
Total administrative	<u>4,812</u>	<u>7,239</u>	<u>28,372</u>	<u>4,900</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2019 Actual</u>
\$ 5,320,078	\$ 5,253,125	\$ 66,953	\$ 4,828,446
5,847	9,259	(3,412)	14,058
-	16,312	(16,312)	-
34,809	36,182	(1,373)	34,900
140,957	152,286	(11,329)	163,621
687,961	-	687,961	-
<u>869,574</u>	<u>214,039</u>	<u>655,535</u>	<u>212,579</u>
116,419	53,000	63,419	108,498
108,923	60,000	48,923	101,728
-	900	(900)	900
218,385	69,000	149,385	290,254
<u>327,308</u>	<u>129,900</u>	<u>197,408</u>	<u>392,882</u>
<u>6,633,379</u>	<u>5,650,064</u>	<u>983,315</u>	<u>5,542,405</u>
360,074	360,000	74	360,026
348,633	355,800	(7,167)	367,207
101,016	95,000	6,016	94,806
<u>809,723</u>	<u>810,800</u>	<u>(1,077)</u>	<u>822,039</u>
<u>7,443,102</u>	<u>6,460,864</u>	<u>982,238</u>	<u>6,364,444</u>
13,991	15,300	1,309	14,528
9,674	10,100	426	8,887
21,658	41,500	19,842	16,021
<u>45,323</u>	<u>66,900</u>	<u>21,577</u>	<u>39,436</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, 2020
WITH COMPARATIVE TOTALS FOR 2019*

	2020			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
EXPENDITURES				
Public transportation				
Roadways				
Salaries - road employees	\$ 319,268	\$ 393,290	\$ 424,982	\$ 382,288
Social security tax	22,496	28,961	30,669	27,757
Life insurance	169	202	216	196
Health insurance	100,178	90,503	103,883	94,711
Dental insurance	551	601	676	601
Retirement	47,475	58,482	63,194	56,846
Worker's compensation	8,136	11,408	11,411	10,267
Unemployment tax	160	197	212	191
Equipment hired	60,016	29,083	25,136	-
Gasoline, oil, etc.	49,598	57,337	54,542	41,502
Gravel and paving material	266,302	1,143,099	499,585	757,692
Hardware and supplies	9,494	21,570	12,960	12,299
Herbicides and fencing	266	827	2,123	1,812
Equipment repairs and replacements	70,443	104,076	81,054	56,027
Signs	3,261	8,825	646	5,257
Tires, tubes and batteries	10,093	15,005	23,101	10,241
Bridge materials	49,620	16,503	102,401	16,872
Risk insurance	12,029	13,117	15,001	11,187
Miscellaneous	870	1,993	2,169	1,299
Total roadways	1,030,425	1,995,079	1,453,961	1,487,045
Other				
Solid waste disposal	3,403	54,851	26,193	45,472
Donations	-	-	-	-
Total other	3,403	54,851	26,193	45,472
Total public transportation	1,038,640	2,057,169	1,508,526	1,537,417
Capital outlay				
Trucks and trailers	56,629	27,185	42,575	-
Heavy equipment	36,000	19,575	137,987	209,475
Small tools and equipment	-	5,026	-	-
Total capital outlay	92,629	51,786	180,562	209,475

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2019 Actual</u>
\$ 1,519,828	\$ 1,597,162	\$ 77,334	\$ 1,488,911
109,883	122,182	12,299	109,293
783	882	99	802
389,275	398,581	9,306	356,314
2,429	-	(2,429)	-
225,997	237,498	11,501	155,030
41,222	48,759	7,537	39,995
760	956	196	750
114,235	220,000	105,765	150,841
202,979	445,000	242,021	326,364
2,666,678	2,095,000	(571,678)	2,042,168
56,323	35,000	(21,323)	57,829
5,028	10,000	4,972	5,883
311,600	260,000	(51,600)	298,185
17,989	23,000	5,011	17,277
58,440	78,000	19,560	86,875
185,396	280,000	94,604	88,795
51,334	36,500	(14,834)	8,292
6,331	24,500	18,169	24,488
<u>5,966,510</u>	<u>5,913,020</u>	<u>(53,490)</u>	<u>5,258,092</u>
129,919	121,600	(8,319)	132,956
-	5,000	5,000	-
<u>129,919</u>	<u>126,600</u>	<u>(3,319)</u>	<u>132,956</u>
<u>6,141,752</u>	<u>6,106,520</u>	<u>(35,232)</u>	<u>5,430,484</u>
126,389	322,000	195,611	250,753
403,037	263,000	(140,037)	411,585
5,026	12,500	7,474	27,237
<u>534,452</u>	<u>597,500</u>	<u>63,048</u>	<u>689,575</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, 2020
WITH COMPARATIVE TOTALS FOR 2019*

	2020			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
Debt service				
Interest expense	\$ 2,065	\$ 656	\$ 5,514	\$ 2,379
Principal retired	35,445	11,251	73,807	37,141
Total debt service	<u>37,510</u>	<u>11,907</u>	<u>79,321</u>	<u>39,520</u>
Total expenditures	<u>1,168,779</u>	<u>2,120,862</u>	<u>1,768,409</u>	<u>1,786,412</u>
Excess revenues over (under) expenditures	<u>305,894</u>	<u>461,908</u>	<u>141,883</u>	<u>(311,045)</u>
Other financing sources (uses)				
Capitalized leases	-	-	137,987	209,475
Transfer from other funds	-	-	-	-
Transfer to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>137,987</u>	<u>209,475</u>
Excess of revenues and other sources over (under) expenditures and other uses	305,894	461,908	279,870	(101,570)
Fund balance, beginning of year	<u>297,186</u>	<u>448,395</u>	<u>119,245</u>	<u>243,368</u>
Fund balance, end of year	<u>\$ 603,080</u>	<u>\$ 910,303</u>	<u>\$ 399,115</u>	<u>\$ 141,798</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2019 Actual</u>
\$ 10,614	\$ 6,566	\$ (4,048)	\$ 9,803
157,644	-	(157,644)	220,710
168,258	6,566	(161,692)	230,513
<u>6,844,462</u>	<u>6,710,586</u>	<u>(133,876)</u>	<u>6,350,572</u>
<u>598,640</u>	<u>(249,722)</u>	<u>848,362</u>	<u>13,872</u>
347,462	-	347,462	82,550
-	-	-	-
-	-	-	-
<u>347,462</u>	<u>-</u>	<u>347,462</u>	<u>82,550</u>
946,102	<u>\$ (249,722)</u>	<u>\$ 1,195,824</u>	96,422
<u>1,108,194</u>			<u>1,011,772</u>
<u>\$ 2,054,296</u>			<u>\$ 1,108,194</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	Supervision	Specialized Caseload Program	Substance Abuse Caseload Program	Totals (Memorandum Only)	
				2020	2019
ASSETS					
Cash and cash equivalents	\$ 623,540	\$ 57,488	\$ 75,140	\$ 756,168	\$ 734,233
Due from other funds	-	-	-	-	38,872
Total assets	<u>\$ 623,540</u>	<u>\$ 57,488</u>	<u>\$ 75,140</u>	<u>\$ 756,168</u>	<u>\$ 773,105</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
FUND BALANCE					
Fund balance - restricted	623,540	57,488	75,140	\$ 756,168	773,105
Total fund balance	<u>623,540</u>	<u>57,488</u>	<u>75,140</u>	<u>756,168</u>	<u>773,105</u>
Total liabilities and fund balance	<u>\$ 623,540</u>	<u>\$ 57,488</u>	<u>\$ 75,140</u>	<u>\$ 756,168</u>	<u>\$ 773,105</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, 2020
WITH COMPARATIVE TOTALS FOR 2019

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 195,742	\$ 195,742	\$ -	\$ 70,740	\$ 70,740
Miscellaneous	-	32,543	32,543	-	-	-
Total general revenue	-	228,285	228,285	-	70,740	70,740
Charges for services	-	778,638	778,638	-	-	-
Total revenues	-	1,006,923	1,006,923	-	70,740	70,740
EXPENDITURES						
Administrative and general						
Assistants	-	273,356	(273,356)	-	-	-
Probation officers	-	300,560	(300,560)	-	122,737	(122,737)
Social security	-	42,022	(42,022)	-	8,773	(8,773)
Retirement	-	85,341	(85,341)	-	18,251	(18,251)
Unemployment	-	287	(287)	-	61	(61)
Gasoline, oil, etc.	-	2,297	(2,297)	-	-	-
Hardware and supplies	-	17,301	(17,301)	-	-	-
Tires, tubes and batteries	-	-	-	-	-	-
Professional services	-	59,216	(59,216)	-	-	-
Travel and training	-	1,602	(1,602)	-	-	-
Meals and lodging	-	2,470	(2,470)	-	-	-
Telephone/communications	-	11,716	(11,716)	-	-	-
Miscellaneous	-	152	(152)	-	-	-
Non residential services	-	9,310	(9,310)	-	-	-
Total administrative and general	-	805,630	(805,630)	-	149,822	(149,822)
Capital outlay						
Furniture and equipment	-	9,736	(9,736)	-	-	-
Total capital outlay	-	9,736	(9,736)	-	-	-
Total expenditures	-	815,366	(815,366)	-	149,822	(149,822)
Excess revenues over (under) expenditures	-	191,557	191,557	-	(79,082)	(79,082)
Other financing sources (uses)						
Transfer to other funds	-	(178,535)	178,535	-	-	-
Transfer from other funds	-	-	-	-	55,382	(55,382)
Total other financing sources (uses)	-	(178,535)	178,535	-	55,382	(55,382)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	13,022	\$ 13,022	\$ -	(23,700)	\$ (23,700)
Fund balance, beginning of year		610,518			81,188	
Fund balance, end of year		\$ 623,540			\$ 57,488	

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, 2020
WITH COMPARATIVE TOTALS FOR 2019

	<u>Substance Abuse Caseload Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES			
General			
State aid	\$ -	\$ 148,718	\$ 148,718
Miscellaneous	-	-	-
Total general revenue	<u>-</u>	<u>148,718</u>	<u>148,718</u>
Charges for services	-	-	-
Total revenues	<u>-</u>	<u>148,718</u>	<u>148,718</u>
EXPENDITURES			
Administrative and general			
Assistants	-	-	-
Probation officers	-	198,467	(198,467)
Social security	-	14,655	(14,655)
Retirement	-	29,512	(29,512)
Unemployment	-	99	(99)
Gasoline, oil, etc.	-	-	-
Hardware and supplies	-	-	-
Tires, tubes and batteries	-	-	-
Professional services	-	-	-
Travel and training	-	-	-
Meals and lodging	-	-	-
Telephone/communications	-	-	-
Miscellaneous	-	-	-
Non residential services	-	-	-
Total administrative and general	<u>-</u>	<u>242,733</u>	<u>(242,733)</u>
Capital outlay			
Furniture and equipment	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>242,733</u>	<u>(242,733)</u>
Excess revenues over (under)			
expenditures	<u>-</u>	<u>(94,015)</u>	<u>(94,015)</u>
Other financing sources (uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	87,756	(87,756)
Total other financing sources (uses)	<u>-</u>	<u>87,756</u>	<u>(87,756)</u>
Excess of revenues and other sources			
over (under) expenditures and			
other uses	<u>\$ -</u>	<u>(6,259)</u>	<u>\$ (6,259)</u>
Fund balance, beginning of year		81,399	
Fund balance, end of year		<u>\$ 75,140</u>	

2020			
Budget	Actual	Variance Favorable (Unfavorable)	2019
\$ -	\$ 415,200	\$ 415,200	\$ 460,959
-	32,543	32,543	36,670
-	447,743	447,743	497,629
-	778,638	778,638	852,911
-	1,226,381	1,077,663	1,350,540
-	273,356	(273,356)	254,191
-	621,764	(621,764)	564,818
-	65,450	(65,450)	62,825
-	133,104	(133,104)	88,534
-	447	(447)	430
-	2,297	(2,297)	39,984
-	17,301	(17,301)	25,420
-	-	-	11,368
-	59,216	(59,216)	61,316
-	1,602	(1,602)	3,347
-	2,470	(2,470)	7,700
-	11,716	(11,716)	8,039
-	152	(152)	41,930
-	9,310	(9,310)	12,406
-	1,198,185	(955,452)	1,182,308
-	9,736	(9,736)	5,190
-	9,736	(9,736)	5,190
-	1,207,921	(965,188)	1,187,498
-	18,460	112,475	163,042
-	(178,535)	178,535	(147,495)
-	143,138	(143,138)	147,495
-	(35,397)	35,397	-
\$ -	(16,937)	\$ 77,078	163,042
	773,105		610,063
	\$ 756,168		\$ 773,105

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	<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	\$ 34,695	\$ 7,004	\$ 4,064	\$179,552	\$ -
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 34,695</u>	<u>\$ 7,004</u>	<u>\$ 4,064</u>	<u>\$179,552</u>	<u>\$ -</u>
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ 4,067
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,067</u>
FUND EQUITY					
Fund balance - restricted	<u>34,695</u>	<u>7,004</u>	<u>4,064</u>	<u>179,552</u>	<u>(4,067)</u>
Total fund equity	<u>34,695</u>	<u>7,004</u>	<u>4,064</u>	<u>179,552</u>	<u>(4,067)</u>
Total liabilities and fund equity	<u>\$ 34,695</u>	<u>\$ 7,004</u>	<u>\$ 4,064</u>	<u>\$179,552</u>	<u>\$ -</u>

<u>Pre & Post Adjudication</u>	<u>Mental Health Services</u>	<u>Risk & Needs Assessment</u>	<u>Totals (Memorandum Only)</u>	
			<u>2020</u>	<u>2019</u>
\$ -	\$ -	\$ -	\$225,315	\$196,745
-	-	-	-	6,261
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$225,315</u>	<u>\$203,006</u>
\$ 3,300	\$ -	\$ -	\$ 7,367	\$ 6,888
-	-	-	-	-
-	-	-	-	-
<u>3,300</u>	<u>-</u>	<u>-</u>	<u>7,367</u>	<u>6,888</u>
<u>(3,300)</u>	<u>-</u>	<u>-</u>	<u>217,948</u>	<u>196,118</u>
<u>(3,300)</u>	<u>-</u>	<u>-</u>	<u>217,948</u>	<u>196,118</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$225,315</u>	<u>\$203,006</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, 2020
WITH COMPARATIVE TOTALS FOR 2019

	Local Match Fund			Basic Probation Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 74,914	\$ 74,914
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>74,914</u>	<u>74,914</u>
Charges for services						
Probation fees	200	665	465	-	-	-
Total charges for services	<u>200</u>	<u>665</u>	<u>465</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>75,200</u>	<u>75,665</u>	<u>465</u>	<u>-</u>	<u>74,914</u>	<u>74,914</u>
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	71,812	(71,812)
Social security	9,000	8,147	853	-	-	-
Health and life insurance	25,050	27,290	(2,240)	-	-	-
Dental insurance	-	150	(150)	-	-	-
Retirement	16,000	16,855	(855)	-	-	-
Worker's Compensation	1,106	883	223	-	-	-
Unemployment	65	57	8	-	-	-
Operating expenses	10,000	4,768	5,232	-	-	-
Travel	200	-	200	-	-	-
Residential services	28,000	2,040	25,960	-	-	-
Miscellaneous	1,500	-	1,500	-	3,259	(3,259)
Total administrative and general	<u>90,921</u>	<u>60,190</u>	<u>30,731</u>	<u>-</u>	<u>75,071</u>	<u>(75,071)</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>90,921</u>	<u>60,190</u>	<u>30,731</u>	<u>-</u>	<u>75,071</u>	<u>(75,071)</u>
Excess revenues over (under) expenditures	<u>(15,721)</u>	<u>15,475</u>	<u>31,196</u>	<u>-</u>	<u>(157)</u>	<u>(157)</u>
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	(5,248)	(5,248)
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,248)</u>	<u>(5,248)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(15,721)</u>	<u>15,475</u>	<u>\$ 31,196</u>	<u>\$ -</u>	<u>(5,405)</u>	<u>\$ (5,405)</u>
Fund balance, beginning of year		19,220			12,409	
Fund balance, end of year		<u>\$ 34,695</u>			<u>\$ 7,004</u>	

Community Programs			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 52,250	\$ 52,250	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	13,141	13,141
-	-	-	-	53,377	53,377
-	52,250	52,250	-	66,518	66,518
-	-	-	-	-	-
-	-	-	-	-	-
-	52,250	52,250	-	66,518	66,518
-	41,538	(41,538)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,702	(2,702)	-	-	-
-	732	(732)	-	-	-
-	-	-	-	50,609	(50,609)
-	5,184	(5,184)	-	-	-
-	50,156	(50,156)	-	50,609	(50,609)
-	-	-	-	-	-
-	-	-	-	-	-
-	50,156	(50,156)	-	50,609	(50,609)
-	2,094	2,094	-	15,909	15,909
-	-	-	-	-	-
-	1,681	1,681	-	-	-
-	1,681	1,681	-	-	-
\$ -	3,775	\$ 3,775	\$ -	15,909	\$ 15,909
	289			163,643	
	\$ 4,064			\$ 179,552	

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, 2020
WITH COMPARATIVE TOTALS FOR 2019

	Commitment Diversion			Pre & Post Adjudication		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 15,596	\$ 15,596	\$ -	\$ 22,975	\$ 22,975
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	15,596	15,596	-	22,975	22,975
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	15,596	15,596	-	22,975	22,975
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Dental insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	20,478	(20,478)
Travel	-	-	-	-	-	-
Residential services	-	12,921	(12,921)	-	-	-
Miscellaneous	-	11,624	(11,624)	-	3,725	(3,725)
Total administrative and general	-	24,545	(24,545)	-	24,203	(24,203)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	24,545	(24,545)	-	24,203	(24,203)
Excess revenues over (under) expenditures	-	(8,949)	(8,949)	-	(1,228)	(1,228)
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	3,567	3,567
Total other financing sources (uses)	-	-	-	-	3,567	3,567
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	(8,949)	\$ (8,949)	\$ -	2,339	\$ 2,339
Fund balance, beginning of year		4,882			(5,639)	
Fund balance, end of year		\$ (4,067)			\$ (3,300)	

Mental Health Services			Risk & Needs Assessment			2020			2019
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
\$ -	\$ -	\$ -	\$ -	\$2,060	\$ 2,060	\$ -	167,795	\$ 165,735	135,416
-	-	-	-	-	-	75,000	75,000	-	75,000
-	-	-	-	-	-	-	13,141	13,141	9,666
-	-	-	-	-	-	-	53,377	53,377	-
-	-	-	-	2,060	2,060	75,000	309,313	232,253	220,082
-	-	-	-	-	-	200	665	465	550
-	-	-	-	-	-	200	665	465	550
-	-	-	-	2,060	2,060	75,200	309,978	232,718	220,632
-	-	-	-	-	-	-	113,350	(113,350)	119,444
-	-	-	-	-	-	9,000	8,147	853	8,597
-	-	-	-	-	-	25,050	27,290	(2,240)	24,749
-	-	-	-	-	-	-	150	(150)	-
-	-	-	-	-	-	16,000	16,855	(855)	12,160
-	-	-	-	-	-	1,106	883	223	873
-	-	-	-	-	-	65	57	8	54
-	-	-	-	2,060	(2,060)	10,000	27,948	(17,948)	16,562
-	-	-	-	-	-	200	2,792	(2,592)	4,103
-	-	-	-	-	-	28,000	65,570	(37,570)	12,533
-	1,314	(1,314)	-	-	-	1,500	25,106	(23,606)	20,860
-	1,314	(1,314)	-	2,060	(2,060)	90,921	288,148	(197,227)	219,935
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	1,314	(1,314)	-	2,060	(2,060)	90,921	288,148	(197,227)	219,935
-	(1,314)	(1,314)	-	-	-	(15,721)	21,830	37,551	697
-	-	-	-	-	-	-	(5,248)	(5,248)	-
-	-	-	-	-	-	-	5,248	5,248	-
-	-	-	-	-	-	-	-	-	-
\$ -	(1,314)	\$ (1,314)	\$ -	-	\$ -	\$ (15,721)	21,830	\$ 37,551	697
	1,314			-			196,118		195,421
	\$ -			\$ -			\$217,948		\$ 196,118

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FAYETTE COUNTY, TEXAS

DEBT SERVICE FUND

BALANCE SHEET

DECEMBER 31, 2020

	Debt Service	Totals (Memorandum Only)	
		2020	2019
ASSETS			
Cash and cash equivalents	\$ 3,481	\$ 3,481	\$ -
Total assets	<u>\$ 3,481</u>	<u>\$ 3,481</u>	<u>\$ -</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE			
Fund balance - reserved for debt service	\$ 3,481	\$ 3,481	\$ -
Total fund equity	<u>3,481</u>	<u>3,481</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 3,481</u>	<u>\$ 3,481</u>	<u>\$ -</u>

FAYETTE COUNTY, TEXAS

DEBT SERVICE FUND

*STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019*

	Debt Service		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Ad valorem taxes	\$ 231,861	\$ 234,212	\$ 2,351
Depository interest	3,500	4,729	1,229
Total revenues	<u>235,361</u>	<u>238,941</u>	<u>3,580</u>
EXPENDITURES			
Debt Service			
Principal paid	202,531	202,530	1
Interest paid	32,930	32,930	-
Total expenses	<u>235,461</u>	<u>235,460</u>	<u>1</u>
Excess (deficit) of revenues over expenditures	(100)	3,481	3,581
Other financing sources (uses)			
Transfers from (to) other funds	-	-	-
(under) expenses and other uses	<u>\$ (100)</u>	3,481	<u>\$ 3,581</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ 3,481</u>	

2020			
Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
\$ 231,861	\$ 234,212	\$ 2,351	\$ 225,842
3,500	4,729	1,229	3,205
<u>235,361</u>	<u>238,941</u>	<u>3,580</u>	<u>229,047</u>
202,531	202,530	1	211,403
32,930	32,930	-	28,035
<u>235,461</u>	<u>235,460</u>	<u>1</u>	<u>239,438</u>
(100)	3,481	3,581	(10,391)
-	-	-	10,369
<u>\$ (100)</u>	3,481	<u>\$ 3,581</u>	(22)
	-		22
	<u>\$ 3,481</u>		<u>\$ -</u>

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FAYETTE COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	EMS Building Construction	Buildings and Improvements	Totals (Memorandum Only)	
			2020	2019
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-
Total assets	\$ -	\$ -	\$ -	\$ -
LIABILITIES				
Overdrafts	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Total liabilities	-	-	-	-
FUND EQUITY				
Designated fund balance:				
EMS building construction	\$ -	\$ -	\$ -	\$ -
Buildings and improvements	-	-	-	-
Total fund equity	-	-	-	-
Total liabilities and fund equity	-	\$ -	\$ -	\$ -

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, 2020
WITH COMPARATIVE TOTALS FOR 2019

	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	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess (deficit) of revenues over expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Note proceeds	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year		-			-	
Fund balance, end of year		<u>\$ -</u>			<u>\$ -</u>	

2020			
Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	1,256,596
-	-	-	1,256,596
-	-	-	(1,256,596)
-	-	-	761,382
-	-	-	-
-	-	-	761,382
<u>\$ -</u>	-	<u>\$ -</u>	(495,214)
	-		495,214
	<u>\$ -</u>		<u>\$ -</u>

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FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
BALANCE SHEET
DECEMBER 31, 2020

	Health and Life Self Insurance	Totals (Memorandum Only)	
	<u>2020</u>	<u>2019</u>	
ASSETS			
Cash and cash equivalents	\$ 406,583	\$ 406,583	\$ 336,973
Total assets	<u>\$ 406,583</u>	<u>\$ 406,583</u>	<u>\$ 336,973</u>
LIABILITIES			
Accounts payable	\$ 36,214	\$ 36,214	\$ 30,623
Total liabilities	<u>36,214</u>	<u>36,214</u>	<u>30,623</u>
NET POSITION			
Unrestricted	\$ 370,369	\$ 370,369	\$ 306,350
Total net position	<u>370,369</u>	<u>370,369</u>	<u>306,350</u>
Total liabilities and net position	<u>\$ 406,583</u>	<u>\$ 406,583</u>	<u>\$ 336,973</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE TOTALS FOR 2019

	<u>Health and Life Self Insurance</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Employee HRA account contributions	\$ -	\$ 297,079	\$ 297,079
Miscellaneous	-	81,064	81,064
Total revenues	<u>-</u>	<u>378,143</u>	<u>378,143</u>
EXPENSES			
Claims	-	164,124	(164,124)
Total expenses	<u>-</u>	<u>164,124</u>	<u>(164,124)</u>
Excess (deficit) of revenues over expenses	-	214,019	214,019
Other financing sources (uses)			
Transfers from (to) other funds	<u>-</u>	<u>(150,000)</u>	<u>(150,000)</u>
Excess (deficit) of revenues over (under) expenses and other uses	<u>\$ -</u>	<u>64,019</u>	<u>\$ 64,019</u>
Net position, beginning of year		<u>306,350</u>	
Net position, end of year		<u>\$ 370,369</u>	

2020			
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2019 Actual</u>
\$ -	\$ 297,079	\$ 297,079	\$ 264,371
-	81,064	81,064	24,883
-	<u>378,143</u>	<u>378,143</u>	<u>289,254</u>
-	164,124	(164,124)	178,731
-	<u>164,124</u>	<u>(164,124)</u>	<u>181,809</u>
-	214,019	214,019	107,445
-	<u>(150,000)</u>	<u>(150,000)</u>	<u>(100,000)</u>
<u>\$ -</u>	64,019	<u>\$ 64,019</u>	7,445
	<u>306,350</u>		<u>298,905</u>
	<u>\$ 370,369</u>		<u>\$ 306,350</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2020	2019
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ 214,019	\$ 214,019	\$ 107,445
Adjustments to reconcile net income to net cash flow used for operating activities:			
Increase (decrease) in accounts payable	5,591	5,591	5,595
Net cash provided by operating activities	<u>219,610</u>	<u>219,610</u>	<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>	<u>-</u>	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>			
Transfer to other funds	(150,000)	(150,000)	(100,000)
Net cash provided by capital and related financing activities	<u>(150,000)</u>	<u>(150,000)</u>	<u>(100,000)</u>
<i>NET INCREASE IN CASH</i>	69,610	69,610	13,040
Cash and cash equivalents, beginning of year	<u>336,973</u>	<u>336,973</u>	<u>323,933</u>
Cash and cash equivalents, end of year	<u>\$ 406,583</u>	<u>\$ 406,583</u>	<u>\$ 336,973</u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2020	2019
ASSETS				
Cash and cash equivalents	\$2,230,372	\$6,312,918	\$ 8,543,290	\$10,686,773
Due from other funds	-	-	-	2,715
Total assets	\$2,230,372	\$6,312,918	\$ 8,543,290	\$10,689,488
LIABILITIES				
Overdrafts	\$ -	\$ -	\$ -	\$ -
Taxes collected in advance		4,450,622	4,450,622	3,724,224
Due to other funds	-	4,367	4,367	541,649
Due to other entities	-	1,857,929	1,857,929	4,397,238
Total liabilities	-	6,312,918	6,312,918	8,663,111
FUND BALANCE				
Fund balance - restricted	2,230,372	-	2,230,372	2,026,377
Total fund balance	2,230,372	-	2,230,372	2,026,377
Total liabilities and fund balance	\$2,230,372	\$6,312,918	\$ 8,543,290	\$10,689,488

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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, 2020**

WITH COMPARATIVE TOTALS FOR 2019

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2020	2019
REVENUES				
Contributions	\$ 47,250	\$ -	\$ 47,250	\$ 36,750
Depository interest	14,436	-	14,436	30,498
Miscellaneous	922,030	-	922,030	1,647,597
Total revenues	<u>983,716</u>	<u>-</u>	<u>983,716</u>	<u>1,714,845</u>
EXPENDITURES				
Administrative and general	585,862	-	585,862	1,188,782
Capital outlay	193,859	-	193,859	128,011
Total expenditures	<u>779,721</u>	<u>-</u>	<u>779,721</u>	<u>1,316,793</u>
Excess (deficit) of revenues over expenditures	203,995	-	203,995	398,052
Other financing sources (uses)				
Operating transfer in	2,702	-	2,702	1,092,193
Operating transfer out	(2,702)	-	(2,702)	(1,092,193)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	203,995	-	203,995	398,052
Fund balance, beginning of year	<u>2,026,377</u>	<u>-</u>	<u>2,026,377</u>	<u>1,628,325</u>
Fund balance, end of year	<u>\$2,230,372</u>	<u>\$ -</u>	<u>\$2,230,372</u>	<u>\$2,026,377</u>

FAYETTE COUNTY, TEXAS
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	\$ 1,388	\$289,957	\$880,157	\$410,852
Due from other funds	-	-	-	-
Total assets	<u>\$ 1,388</u>	<u>\$289,957</u>	<u>\$880,157</u>	<u>\$410,852</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Fund balance - restricted	<u>1,388</u>	<u>289,957</u>	<u>880,157</u>	<u>410,852</u>
Total fund balance	<u>1,388</u>	<u>289,957</u>	<u>880,157</u>	<u>410,852</u>
Total liabilities and fund balance	<u>\$ 1,388</u>	<u>\$289,957</u>	<u>\$880,157</u>	<u>\$410,852</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2020	2019
					\$551,640	\$ 5,549
-	-	-	-	-	-	2,715
<u>\$551,640</u>	<u>\$ 5,549</u>	<u>\$ 21,277</u>	<u>\$ 1,746</u>	<u>\$ 67,806</u>	<u>\$2,230,372</u>	<u>\$2,026,377</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
551,640	5,549	21,277	1,746	67,806	2,230,372	2,026,377
<u>551,640</u>	<u>5,549</u>	<u>21,277</u>	<u>1,746</u>	<u>67,806</u>	<u>2,230,372</u>	<u>2,026,377</u>
<u>\$551,640</u>	<u>\$ 5,549</u>	<u>\$ 21,277</u>	<u>\$ 1,746</u>	<u>\$ 67,806</u>	<u>\$2,230,372</u>	<u>\$2,026,377</u>

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2020

WITH COMPARATIVE TOTALS FOR 2019

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
REVENUES				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	327	10,965
Miscellaneous	1,160	462,526	-	344,051
Total revenues	<u>1,160</u>	<u>462,526</u>	<u>327</u>	<u>355,016</u>
EXPENDITURES				
Administrative and general	2,957	368,742	11,624	2,722
Capital outlay	-	-	-	-
Total expenditures	<u>2,957</u>	<u>368,742</u>	<u>11,624</u>	<u>2,722</u>
Excess of revenues over expenditures	(1,797)	93,784	(11,297)	352,294
Other financing sources(uses)				
Operating transfer in	-	-	-	-
Operating transfer out	-	-	-	(1,495)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,495)</u>
Excess revenues and other sources over(under) expenditures and other uses	(1,797)	93,784	(11,297)	350,799
Fund balance, beginning of year	<u>3,185</u>	<u>196,173</u>	<u>891,454</u>	<u>60,053</u>
Fund balance, end of year	<u>\$ 1,388</u>	<u>\$ 289,957</u>	<u>\$ 880,157</u>	<u>\$ 410,852</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2020	2019
					\$ -	\$ -
-	1,170	-	130	1,844	14,436	30,498
46,514	-	792	-	66,987	922,030	1,647,597
<u>46,514</u>	<u>1,170</u>	<u>48,042</u>	<u>130</u>	<u>68,831</u>	<u>983,716</u>	<u>1,714,845</u>
116,281	-	80,435	-	3,101	585,862	1,188,782
193,859	-	-	-	-	193,859	128,011
<u>310,140</u>	<u>-</u>	<u>80,435</u>	<u>-</u>	<u>3,101</u>	<u>779,721</u>	<u>1,316,793</u>
(263,626)	1,170	(32,393)	130	65,730	203,995	398,052
1,495	1,207	-	-	-	2,702	1,092,193
-	(1,207)	-	-	-	(2,702)	(1,092,193)
<u>1,495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(262,131)	1,170	(32,393)	130	65,730	203,995	398,052
813,771	4,379	53,670	1,616	2,076	2,026,377	1,628,325
<u>\$ 551,640</u>	<u>\$ 5,549</u>	<u>\$ 21,277</u>	<u>\$ 1,746</u>	<u>\$ 67,806</u>	<u>\$2,230,372</u>	<u>\$2,026,377</u>

FAYETTE COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	<u>Probation</u>	<u>County Attorney</u>	<u>Tax Clearing</u>	<u>Payroll</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>
ASSETS							
Cash and cash equivalents	\$ 1,758	\$21,500	\$4,450,622	4,367	\$133,528	\$ 696,175	\$121,275
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 1,758</u>	<u>\$21,500</u>	<u>\$4,450,622</u>	<u>\$ 4,367</u>	<u>\$133,528</u>	<u>\$ 696,175</u>	<u>\$121,275</u>
LIABILITIES							
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	4,450,622	-	-	-	-
Due to other funds	-	-	-	4,367	-	-	-
Due to other entities	1,758	21,500	-	-	133,528	696,175	121,275
Total liabilities	<u>1,758</u>	<u>21,500</u>	<u>4,450,622</u>	<u>4,367</u>	<u>133,528</u>	<u>696,175</u>	<u>121,275</u>
FUND BALANCE							
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	<u>\$ 1,758</u>	<u>\$21,500</u>	<u>\$4,450,622</u>	<u>\$ 4,367</u>	<u>\$133,528</u>	<u>\$ 696,175</u>	<u>\$121,275</u>

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2020	2019
\$20,000	\$ 600	\$ 19,208	\$ 6,462	\$ 5,280	\$154,215	\$ 677,928	\$ 6,312,918	\$8,663,111
-	-	-	-	-	-	-	-	-
<u>\$20,000</u>	<u>\$ 600</u>	<u>\$ 19,208</u>	<u>\$ 6,462</u>	<u>\$ 5,280</u>	<u>\$154,215</u>	<u>\$ 677,928</u>	<u>\$ 6,312,918</u>	<u>\$8,663,111</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	4,450,622	3,724,224
-	-	-	-	-	-	-	4,367	541,649
20,000	600	19,208	6,462	5,280	154,215	677,928	1,857,929	4,397,238
<u>20,000</u>	<u>600</u>	<u>19,208</u>	<u>6,462</u>	<u>5,280</u>	<u>154,215</u>	<u>677,928</u>	<u>6,312,918</u>	<u>8,663,111</u>
-	-	-	-	-	-	-	-	-
<u>\$20,000</u>	<u>\$ 600</u>	<u>\$ 19,208</u>	<u>\$ 6,462</u>	<u>\$ 5,280</u>	<u>\$154,215</u>	<u>\$ 677,928</u>	<u>\$ 6,312,918</u>	<u>\$8,663,111</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 2020 AND THE PRIOR FIVE YEARS

Year	Ad Valorem Tax Assessment		Fayette County	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2020	\$ 3,320,501,220	100%	0.3239	\$ 10,755,103
2019	\$ 3,002,715,490	100%	0.3089	\$ 9,275,388
2018	\$ 2,856,612,894	100%	0.3113	\$ 8,892,636
2017	\$ 2,766,136,499	100%	0.3130	\$ 8,658,007
2016	\$ 2,717,949,065	100%	0.2879	\$ 7,824,975
2015	\$ 2,669,092,526	100%	0.2873	\$ 7,668,303

Year	Ad Valorem Tax Assessment		Farm-To-Market Roads	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2020	\$ 3,264,771,305	100%	0.1401	\$ 4,573,945
2019	\$ 2,979,398,888	100%	0.1351	\$ 4,025,168
2018	\$ 2,833,127,461	100%	0.1351	\$ 3,827,555
2017	\$ 2,744,116,182	100%	0.1359	\$ 3,729,254
2016	\$ 2,696,726,661	100%	0.1323	\$ 3,567,769
2015	\$ 2,648,854,345	100%	0.1320	\$ 3,496,488

