

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2015

FAYETTE COUNTY, TEXAS

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**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

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

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FINANCIAL SECTION

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

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and
Commissioners' Court
Fayette County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas as of and for the year ended December 31, 2015, 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, the business-type activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of December 31, 2015, 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.

Trlicek & Co., P.C.

Trlicek & Co., P.C.
July 29, 2016

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, 2015. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of Fayette County's financial performance.

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

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

Financial Analysis of the Board as a Whole

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

Description	2015	2014	Dollar Change	Total Percentage Change 2015-2014
Current and other assets	\$ 4,517,422	\$ 4,028,533	\$ 488,889	12.14%
Capital assets, net	9,742,971	9,887,238	(144,267)	-1.46%
Deferred outflows	412,411	-	412,411	100.00%
Total assets	<u>14,672,804</u>	<u>13,915,771</u>	<u>757,033</u>	<u>5.44%</u>
Current and other liabilities	623,995	678,542	(54,547)	-8.04%
Long-term liabilities	2,540,031	1,185,187	1,354,844	114.31%
Deferred inflows	209,209	-	-	100.00%
Total liabilities	<u>3,373,235</u>	<u>1,863,729</u>	<u>1,509,506</u>	<u>80.99%</u>
Net Position:				
Net investment in capital assets	8,324,334	8,117,356	206,978	2.55%
Restricted for debt service	(10,159)	(1,188)	(8,971)	755.13%
Unassigned	2,985,394	3,935,874	(950,480)	-24.15%
Total net position	<u>\$ 11,299,569</u>	<u>\$ 12,052,042</u>	<u>\$ (752,473)</u>	<u>-6.24%</u>

The County's assets exceeded liabilities by \$11,299,569 at the close of the fiscal year. The majority of the County's net position is invested in capital assets (land, buildings, and equipment) owned by the County. These assets are not available for future expenditures since they will not be sold. Unassigned net position — the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$2,985,394 at the end of the year.

General Governmental Functions

General Fund

An excess of revenues over expenditures of \$ 133,952 was reported for the calendar year ended December 31, 2015. For comparison purposes, revenues from the General Fund amounted to \$13,241,220 and \$12,963,453 for the calendar years ended December 31, 2015 and 2014, respectively. The sources of revenues for the 2015 calendar year are summarized below.

Description	2015	2014	Dollar Change	Total Percentage Change 2015-2014
Ad valorem taxes	\$ 7,119,389	\$ 6,649,059	\$ 470,330	7.07%
Other taxes	1,842,860	2,002,947	(160,087)	-7.99%
Licenses and permits	44,300	65,000	(20,700)	-31.85%
Intergovernmental	275,672	269,875	5,797	2.15%
Fines and forfeitures	820,307	914,160	(93,853)	-10.27%
Depository interest	74,745	62,696	12,049	19.22%
Miscellaneous	246,403	152,852	93,551	61.20%
Charges for services	2,817,544	2,846,864	(29,320)	-1.03%
Total revenues	<u>\$ 13,241,220</u>	<u>\$ 12,963,453</u>	<u>\$ 277,767</u>	<u>2.14%</u>

Expenditures from the General Fund amounted to \$13,378,612 and \$12,763,696 for the calendar years ended December 31, 2015 and 2014, respectively. An analysis of expenditures for the year is presented as follows:

Description	2015	2014	Dollar Change	Total Percentage Change 2015-2014
Administrative and general	\$ 2,270,956	\$ 2,041,066	\$ 229,890	11.26%
Financial administration	929,645	900,120	29,525	3.28%
Judicial	1,124,689	1,083,167	41,522	3.83%
Legal	448,559	405,682	42,877	10.57%
Public safety	5,938,569	5,654,557	284,012	5.02%
Public facilities	1,456,945	1,349,273	107,672	7.98%
Capital outlay	578,279	810,604	(232,325)	-28.66%
Other expenditures	630,970	519,227	111,743	21.52%
Total expenditures	<u>\$ 13,378,612</u>	<u>\$ 12,763,696</u>	<u>\$ 614,916</u>	<u>4.82%</u>

Special Revenue Funds

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

had combined revenues of \$7,501,688 and expenditures of \$7,436,757 for the calendar year ended December 31, 2015.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2015, this fund had revenues of \$272,264 and expenditures of \$281,235. These expenditures consisted of principal payments of \$242,000 and interest payments of \$39,235.

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 \$231,759 and expenses of \$189,535 for the calendar year ended December 31, 2015.

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 \$955,116 and expenditures of \$707,900 for the calendar year ended December 31, 2015.

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 \$144,748.

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 2015.

Fund	2015	2014
General Fund	353,631	178,059
Special Revenue Fund	2,671,147	2,560,305
Debt Service Fund	(10,159)	(1,188)
Proprietary Fund	430,703	475,110
Fiduciary Funds	7,715,345	6,884,018
Total	<u>\$ 11,160,667</u>	<u>\$ 10,096,304</u>

Independent Audit

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

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

Acknowledgments

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

Respectfully submitted,



Kathy Kleiber
County Auditor
Fayette County, Texas

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 4,069,582
Taxes receivable, net	302,482
Sales tax receivable	123,908
Due from state	19,961
Due from other fund	1,489
Capital assets:	
Land	1,736,710
Buildings	11,082,280
Equipment	11,917,997
Vehicles	<u>2,684,975</u>
Total capital assets	27,421,962
Less accumulated depreciation	<u>(17,678,991)</u>
Total capital assets, net	<u>9,742,971</u>
Total assets	<u><u>14,260,393</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges	412,411
Total Outflows of Resources	<u>412,411</u>
LIABILITIES	
Accounts payable	108,015
Overdrafts	10,456
Noncurrent Liabilities:	
Due within one year	505,524
Due in more than one year	913,113
Net pension liability	<u>1,626,918</u>
Total liabilities	<u><u>3,164,026</u></u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	209,209
Total Deferred Inflows of Resources	<u>209,209</u>
NET POSITION	
Net investment in capital assets	8,324,334
Restricted for debt service	(10,159)
Unassigned	<u>2,985,394</u>
Total net position	<u><u>\$ 11,299,569</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, 2015

WITH COMPARATIVE TOTALS FOR 2014

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$7,119,389	\$4,067,020	\$ 269,750	\$ -
Other taxes	1,842,860	-	-	-
Licenses and permits	44,300	-	-	-
Intergovernmental revenue	275,672	1,094,425	-	-
Fines and forfeitures	820,307	-	-	-
Depository interest	74,745	66,540	2,514	949
Tobacco settlement	-	34,409	-	-
Miscellaneous	246,403	742,149	-	954,167
Total general	<u>10,423,676</u>	<u>6,004,543</u>	<u>272,264</u>	<u>955,116</u>
Charges for services	2,817,544	1,497,145	-	-
Total revenues	<u>13,241,220</u>	<u>7,501,688</u>	<u>272,264</u>	<u>955,116</u>
EXPENDITURES				
Administrative and general	1,890,300	1,758,311	-	649,591
Financial administration	929,645	-	-	-
Judicial	1,124,689	-	-	-
Legal	448,559	-	-	-
Public safety	5,531,956	-	-	-
Public transportation	-	5,058,022	-	-
Public facilities	1,456,945	-	-	-
Public health	-	66,840	-	-
Extension service	271,658	-	-	-
Elections	129,105	-	-	-
Rural addressing	80,369	-	-	-
Capital outlay	-	343,521	-	58,309
Depreciation	1,089,275	-	-	-
Debt service:				
Interest paid	12,413	4,793	39,235	-
Principal retired	-	-	-	-
Total expenditures	<u>12,964,914</u>	<u>7,231,487</u>	<u>39,235</u>	<u>707,900</u>
Excess (deficit) of revenues over expenditures	276,306	270,201	233,029	247,216
Other financing sources (uses)	271,344	90,000	(242,000)	-
Excess revenues and other sources over (under) expenditures and other uses	547,650	360,201	(8,971)	247,216
Fund balance, beginning of year	8,983,800	2,702,545	(1,188)	366,885
Prior period adjustment	(1,898,569)	-	-	-
Restated Fund balance, beginning of year	<u>7,085,231</u>	<u>2,702,545</u>	<u>(1,188)</u>	<u>366,885</u>
Fund balance, end of year	<u>\$7,632,881</u>	<u>\$3,062,746</u>	<u>\$ (10,159)</u>	<u>\$ 614,101</u>

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

Totals
(Memorandum Only)

2015	2014
\$ 11,456,159	\$ 10,825,161
1,842,860	2,002,947
44,300	65,000
1,370,097	692,579
820,307	914,160
144,748	142,152
34,409	32,160
1,942,719	1,741,911
17,655,599	16,416,070
4,314,689	4,444,383
21,970,288	20,860,453
4,298,202	4,294,724
929,645	900,120
1,124,689	1,083,167
448,559	405,682
5,531,956	5,654,557
5,058,022	4,418,614
1,456,945	1,349,273
66,840	126,099
271,658	262,129
129,105	148,097
80,369	80,686
401,830	517,835
1,089,275	953,885
56,441	60,413
-	-
20,943,536	20,255,281
1,026,752	605,172
119,344	(28,640)
1,146,096	576,532
12,052,042	11,475,510
(1,898,569)	-
10,153,473	11,475,510
\$ 11,299,569	\$ 12,052,042

FAYETTE COUNTY, TEXAS*BALANCE SHEET - GOVERNMENTAL FUNDS**DECEMBER 31, 2015*

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 353,631	\$ 3,285,248	\$ 3,638,879
Taxes receivable, net	302,482	-	302,482
Sales tax receivable	123,908	-	123,908
Due from state	-	19,961	19,961
Due from other fund	1,489	-	1,489
Total assets	<u>781,510</u>	<u>3,305,209</u>	<u>4,086,719</u>
 LIABILITIES			
Accounts payable	63,040	7,562	70,602
Overdrafts	-	10,456	10,456
Deferred tax revenue	302,482	-	302,482
Total liabilities	<u>365,522</u>	<u>18,018</u>	<u>383,540</u>
 FUND BALANCES			
Unassigned	415,988	-	415,988
Restricted for debt service	-	(10,159)	(10,159)
Restricted for special revenue and expendable trust funds	-	3,297,350	3,297,350
Total fund balances	<u>415,988</u>	<u>3,287,191</u>	<u>3,703,179</u>
Total liabilities and fund balances	<u>\$ 781,510</u>	<u>\$ 3,305,209</u>	<u>\$ 4,086,719</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, 2015*

Total fund balances - governmental funds balance sheet	\$ 3,703,179
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.	9,742,971
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	302,482
The assets and liabilities of internal service funds are included in governmental activities.	393,290
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	(1,418,637)
Recognition of the County's net pension liability is not reported in the funds	(1,626,918)
Deferred resources inflows related to the pension plan are not reported in the funds	(209,209)
Deferred resources outflows related to the pension plan are not reported in the funds	<u>412,411</u>
Net position of governmental activities - statement of net position	<u>\$11,299,569</u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015*

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 7,119,389	\$ 4,336,770	\$ 11,456,159
Other taxes	1,842,860	-	1,842,860
Licenses and permits	44,300	-	44,300
Intergovernmental revenue	275,672	1,094,425	1,370,097
Fines and forfeitures	820,307	-	820,307
Depository interest	74,745	70,003	144,748
Tobacco settlement	-	34,409	34,409
Miscellaneous	246,403	1,696,316	1,942,719
Total general	<u>10,423,676</u>	<u>7,231,923</u>	<u>17,655,599</u>
Charges for services	2,817,544	1,497,145	4,314,689
Total revenues	<u>13,241,220</u>	<u>8,729,068</u>	<u>21,970,288</u>
EXPENDITURES			
Administrative and general	2,270,956	2,407,902	4,678,858
Financial administration	929,645	-	929,645
Judicial	1,124,689	-	1,124,689
Legal	448,559	-	448,559
Public safety	5,938,569	-	5,938,569
Public transportation	-	5,058,022	5,058,022
Public facilities	1,456,945	-	1,456,945
Public health	-	66,840	66,840
Extension service	271,658	-	271,658
Elections	129,105	-	129,105
Rural addressing	80,369	-	80,369
Capital outlay	578,279	401,830	980,109
Debt service:			
Interest paid	12,413	44,028	56,441
Principal retired	137,425	447,270	584,695
Total expenditures	<u>13,378,612</u>	<u>8,425,892</u>	<u>21,804,504</u>
Excess (deficit) of revenues over expenditures	(137,392)	303,176	165,784
Other financing sources (uses)	<u>271,344</u>	<u>90,000</u>	<u>361,344</u>
Excess revenues and other sources over (under) expenditures and other uses	133,952	393,176	527,128
Fund balance, beginning of year	282,036	2,894,015	3,176,051
Fund balance, end of year	<u>\$ 415,988</u>	<u>\$ 3,287,191</u>	<u>\$ 3,703,179</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, 2015*

Net change in fund balances - total governmental funds	\$ 527,128
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.	578,279
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,089,275)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	584,695
Change in County's net pension liability is not reported in the funds	<u>545,269</u>
Change in net position of governmental activities - statement of activities	<u><u>\$ 1,146,096</u></u>

The accompanying notes are an integral part of this statement.

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FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Nonmajor Internal Service Fund
	Internal Service Funds
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 430,703
Total Current Assets	<u>430,703</u>
Total Assets	<u><u>\$ 430,703</u></u>
LIABILITIES:	
Accounts payable	\$ 37,413
Total Liabilities	<u>37,413</u>
NET POSITION:	
Unassigned	<u>393,290</u>
Total Net Position	<u><u>\$ 393,290</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Nonmajor Internal Service Fund
	Internal Service Funds
OPERATING REVENUES:	
Premiums	\$ -
Employee HRA account contributions	212,705
Reimbursed claims	978
Interest income	2,504
Miscellaneous	15,572
	<hr/>
Total revenues	231,759
OPERATING EXPENSES:	
Claims	167,243
Employee HRA account claims	-
Administration fee	-
Miscellaneous	22,292
	<hr/>
Total expenses	189,535
Excess (deficit) of revenues over expenses	42,224
Other financing sources (uses)	
Operating transfers in	3,840
Operating transfers out	(127,884)
Total other financing sources (uses)	(124,044)
	<hr/>
Change in Net Position	(81,820)
Total Net Position, beginning of year	475,110
	<hr/>
Total Net Position, end of year	\$ 393,290
	<hr/> <hr/>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ 42,224
Adjustments to reconcile net income to net cash flow used for operating activities:	
Increase in accounts payable	37,413
Net cash provided by operating activities	<u>79,637</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>(124,044)</u>
Net cash provided by capital and related financing activities	<u>(124,044)</u>
<i>NET INCREASE IN CASH</i>	(44,407)
Cash and cash equivalents, beginning of year	<u>475,110</u>
Cash and cash equivalents, end of year	<u><u>\$ 430,703</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2015

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 7,101,244
Due from other funds	-
	<u> </u>
Total assets	<u><u>\$ 7,101,244</u></u>
 LIABILITIES	
Taxes collected in advance	\$ 2,874,779
Due to other funds	1,489
Due to other entities	4,224,976
	<u> </u>
Total liabilities and net position	<u><u>\$ 7,101,244</u></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

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, 2015, 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, 2015**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements

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

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

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

C. Fund Accounting

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

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

Governmental Fund Types

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

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

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

Proprietary Fund Types

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

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

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, 2015**

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, 2015**

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, 2015

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, 2015, the original budgeted revenues and final current amended budgeted revenues are as follows:

<u>Fund Type</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Difference</u>
General Fund	\$ 13,615,103	\$ 13,405,103	\$ (210,000)
Special Revenue Funds	5,356,372	6,017,525	661,153
Proprietary Fund	2,338,668	2,338,668	-
Debt Service Fund	289,750	266,797	(22,953)
Totals	<u>\$ 21,599,893</u>	<u>\$ 22,028,093</u>	<u>\$ 428,200</u>

For fiscal year ended December 31, 2015, the original budgeted expenditures and final current budgeted expenditures are as follows:

<u>Fund Type</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Difference</u>
General Fund	\$ 13,189,003	\$ 13,790,644	\$ 601,641
Special Revenue Funds	6,309,661	6,953,528	643,867
Proprietary Fund	2,338,668	60,000	(2,278,668)
Debt Service Fund	281,330	281,330	-
Totals	<u>\$ 22,118,662</u>	<u>\$ 21,085,502</u>	<u>\$(1,033,160)</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, 2015, 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, 2015**

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, 2015 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General Fund	Agency Fund	\$ 11
Special Revenue Fund	General Fund	90,000
Proprietary Fund	General Fund	127,884

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, 2015**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2015 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,669,092,526 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$.2568
Special Revenue:	
Road & Bridge	.0200
Road & Bridge Special	<u>.1320</u>
Total Special Revenue	.1520
Debt Service	<u>.0105</u>
Total	\$ <u>.4193</u>

The County had delinquent taxes receivable at December 31, 2015 of \$378,102. An allowance for uncollectible taxes is \$75,620 at December 31, 2015. The net taxes receivable was \$302,482 which is reflected on the General Fund – Balance Sheet at December 31, 2015.

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 2015 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, 2015 were \$2,874,779.

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 78768-2034.

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, 2015**

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, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	91
Inactive employees entitled to but not yet receiving benefits	143
Active employees	217
	451

C. Contributions

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

The County's contributions to TCDRS for the year ended December 31, 2015, were \$923,215 and were equal to the required contributions.

D. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2014, 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, 2015

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	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index 16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index 12.00%	8.35%
Global Equities	MSCI World (net) Index 1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USE (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index 11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index 9.00%	6.35%
Investment Grade Bonds	Barclays Capital Aggregate Bond Index 3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index 3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index 5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index 2.00%	5.80%
Distress Debt	Citigroup High-Yield Cash-Pay Capped Index 3.00%	6.75%
REIT Equities	Citigroup High-Yield Cash-Pay Capped Index 2.00%	4.00%
Commodities	Bloomberg Commodities Index 2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index 2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index 3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index 25.00%	5.15%
	<u>100.00%</u>	

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, 2015

F. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Position Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2013	\$ 39,356,321	\$ 37,660,712	\$ 1,695,609
Changes for the year:			
Service cost	1,005,206	-	1,005,206
Interest on total pension liability	3,173,726	-	3,173,726
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(261,512)	-	(261,512)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	-	-	-
Benefits payments	(1,361,169)	(1,361,169)	-
Administrative expenses		(30,037)	30,037
Member contributions		583,244	(583,244)
Net investment income		2,567,329	(2,567,329)
Employer contributions		878,198	(878,198)
Other changes		(12,623)	12,623
Balance at 12/31/2014	<u>\$ 41,912,572</u>	<u>\$ 40,285,654</u>	<u>\$ 1,626,918</u>

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	\$ 50,378,508	\$ 41,912,572	\$ 39,917,535
Fiduciary Net Position	40,285,654	40,285,654	40,285,654
Net Pension Liability / (Asset)	<u>\$ 10,092,854</u>	<u>\$ 1,626,918</u>	<u>\$ (368,119)</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, 2015

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

For the year ended December 31, 2015, the County recognized pension expense of \$1,033,937. At December 31, 2015, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2014 Expense	Balance of Deferred Inflows 12/31/2014	Balance of Deferred Outflows 12/31/2014
Investment (gains) or losses	\$ 515,514	12/31/2014	5.0	\$ 103,103	-	\$ 412,411
Economic/demographic (gains)	(261,512)	12/31/2014	5.0	(52,302)	209,209	-
Assumption changes or inputs	456,963	12/31/2014	5.0	(91,393)	-	365,570
				<u>\$ (40,592)</u>	<u>\$ 209,209</u>	<u>\$ 777,981</u>

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2015	\$ 142,193
2016	142,193
2017	142,193
2018	142,193
	<u>\$ 568,772</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, 2015, no premiums were received and no administrative fees were paid. Fund equity as of December 31, 2015 was \$393,290.

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 2015 will be adequate to fund estimated liabilities.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 9 - FIXED ASSETS

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

	Balance 1/1/2015	Additions	Dispositions	Balance 12/31/2015
Land	\$ 1,736,710	\$ -	\$ -	\$ 1,736,710
Buildings	11,024,884	57,396	-	11,082,280
Equipment	11,401,916	674,914	(158,833)	11,917,997
Vehicles	2,765,103	247,799	(327,927)	2,684,975
Total capital assets	<u>\$ 26,928,613</u>	<u>\$ 980,109</u>	<u>\$ (486,760)</u>	<u>\$ 27,421,962</u>
Accumulated depreciation				
Buildings	(5,717,078)	(269,122)	-	(5,986,200)
Equipment	(9,087,815)	(621,383)	(158,833)	(9,550,365)
Vehicles	(2,236,482)	(198,770)	(292,826)	(2,142,426)
Total accumulated depreciation	<u>(17,041,375)</u>	<u>(1,089,275)</u>	<u>(451,659)</u>	<u>(17,678,991)</u>
Total capital assets, net	<u>\$ 9,887,238</u>	<u>\$ (109,166)</u>	<u>\$ (938,419)</u>	<u>\$ 9,742,971</u>

NOTE 10 – LEASE OBLIGATIONS

The County has commitments under several operating lease agreements for equipment, office space, warehouse space and land. Generally, these lease agreements are cancelable by the County at any time. The County's management does feel, however, that such leases will generally be renewed or replaced each year. Total rent expense under operating leases was approximately \$50,311 for the year ended December 31, 2015.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2015:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2015
Bomag Recycler	August 22, 2013	2.10%	\$ 91,487
Radio Equipment	October 13, 2014	2.00%	462,700
Max Pak Bailer	January 15, 2015	1.95%	72,150
In-Car Video Cameras	November 11, 2015	1.92%	161,300
			<u>\$ 787,637</u>

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

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
2016	\$ 274,026
2017	180,618
2018	180,617
2019	155,622
2020	34,099
Minimum lease payments for all capital leases	824,982
Less amount representing interest	(37,345)
Present value of minimum lease payments	<u>\$ 787,637</u>

NOTE 11 – CERTIFICATES OF OBLIGATION

The County authorized on August 13, 2003 to issue “Fayette County, Texas Certificates of Obligation Series 2003.” The bonds, which bear interest at 4.35% and are dated August 13, 2003, were issued in the original amount of \$1,980,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of restoration, renovation, improvement and construction of the Fayette County Courthouse. The bonds, in denominations of \$5,000 are numbered serially from 1 to 55, and mature each March 1, beginning March 1, 1991. The bonds can be redeemed at any annual March 1 maturity date by giving 30 days notice. The bonds are secured by a lien on property taxes of the District and a lien on the “net system revenues” of the Water and Sewer System. Bonds outstanding at December 31, 2015 were \$396,000.

The County authorized on October 10, 2007 to issue “Fayette County, Texas Certificates of Obligation Series 2007.” The bonds, which bear interest at 4.65% and are dated October 10, 2007, were issued in the original amount of \$1,000,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of construction of the Fayette County Agriculture Building. The bonds, in denominations of \$5,000 are numbered serially from 1 to 200, and mature each September 15, beginning September 15, 2008. The bonds can be redeemed at any annual September 15 maturity date by giving 30 days notice. The bonds are secured by a lien on property taxes of the District. Bonds outstanding at December 31, 2015 were \$235,000.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)

The summary of bonded indebtedness is as follows:

	<u>Series 2003</u>	<u>Series 2007</u>	<u>Total</u>
Interest rates	4.35%	4.65%	
Interest dates	2/15;8/15	3/15;9/15	
Final maturity	8/15/2018	9/15/2017	
Authorized	\$ 1,980,000	\$ 1,000,000	
Balance, December 31, 2014	\$ 528,000	\$ 345,000	\$ 873,000
Bond issued	-	-	-
Bonds retired	(132,000)	(110,000)	(242,000)
Balance, December 31, 2015	<u>\$ 396,000</u>	<u>\$ 235,000</u>	<u>\$ 631,000</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2015 are as follows:

Year Ending December 31,	<u>Series 2003</u>		<u>Series 2007</u>		<u>Total</u>	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 132,000	\$ 17,513	\$ 115,000	\$ 10,928	\$ 247,000	\$ 28,441
2017	132,000	11,643	120,000	5,580	252,000	17,223
2018	132,000	5,822	-	-	132,000	5,822
	<u>\$ 396,000</u>	<u>\$ 34,978</u>	<u>\$ 235,000</u>	<u>\$ 16,508</u>	<u>\$ 631,000</u>	<u>\$ 51,486</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2015, the County received a distribution of proceeds from the tobacco settlement agreement signed by the State of Texas and American Tobacco Company, et al. The County received a total of \$34,409 of which the Commissioner's Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

NOTE 13 – PRIOR PERIOD ADJUSTMENT

The implementation of GASB 68 requires that the current period beginning net position be adjusted for the amount of the net pension obligation and deferred outflows at 12/31/14. Accordingly, beginning net position has been adjusted to reflect those amounts and an underreported long-term liability.

<u>Description</u>	<u>Governmental Activities</u>
Net Position/Fund Balance as Previously Reported - 12/31/14	\$ 12,052,042
Adjustments Due to Implementation of GASB-68	(1,898,569)
Net Position Restated- 12/31/14	<u>\$ 10,153,473</u>

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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, 2015*

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$6,798,603	\$6,798,603	\$7,119,389	\$ 320,786
Other taxes	1,916,000	1,916,000	1,842,860	(73,140)
Licenses and permits	63,500	63,500	44,300	(19,200)
Intergovernmental revenue	222,000	222,000	275,672	53,672
Fines and forfeitures	1,210,000	1,000,000	820,307	(179,693)
Depository interest	100,000	100,000	74,745	(25,255)
Miscellaneous	289,000	289,000	246,403	(42,597)
Charges for services	3,016,000	3,016,000	2,817,544	(198,456)
Total revenues	<u>13,615,103</u>	<u>13,405,103</u>	<u>13,241,220</u>	<u>(163,883)</u>
EXPENDITURES				
Administrative and general	2,197,846	2,345,629	2,270,956	74,673
Financial administration	948,637	963,529	929,645	33,884
Judicial	1,072,525	1,149,442	1,124,689	24,753
Legal	500,258	532,029	448,559	83,470
Public safety	6,247,451	6,451,089	5,938,569	512,520
Public facilities	1,367,357	1,483,287	1,456,945	26,342
Extension service	265,549	279,694	271,658	8,036
Elections	155,661	147,778	129,105	18,673
Rural addressing	79,719	84,167	80,369	3,798
Right of way	2,000	2,000	-	2,000
Capital outlay	347,000	347,000	578,279	(231,279)
Debt service:				
Interest paid	5,000	5,000	12,413	(7,413)
Principal retired	-	-	137,425	(137,425)
Total expenditures	<u>13,189,003</u>	<u>13,790,644</u>	<u>13,378,612</u>	<u>412,032</u>
Excess (deficit) of revenues over (under) expenditures	426,100	(385,541)	(137,392)	248,149
Other financing sources (uses)	<u>(413,000)</u>	<u>(165,000)</u>	<u>271,344</u>	<u>436,344</u>
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	13,100	(550,541)	133,952	684,493
Fund balance, beginning of year	282,036	282,036	282,036	-
Fund balance, end of year	<u>\$ 295,136</u>	<u>\$ (268,505)</u>	<u>\$ 415,988</u>	<u>\$ 684,493</u>

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

	<u>2014</u>
Total pension liability:	
Service cost	\$ 1,005,206
Interest	3,173,726
Changes in benefit terms	-
Differences between expected and actual experience	(261,512)
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(1,361,169)</u>
Net change in total pension liability	2,556,251
Total pension liability - beginning	<u>39,356,321</u>
Total pension liability - ending (a)	<u><u>\$41,912,572</u></u>
Plan fiduciary net position:	
Contributions - employer	\$ 878,198
Contributions - employee	583,244
Net investment income	2,567,329
Benefit payments, including refunds of employee contributions	(1,361,169)
Administrative expense	(30,037)
Other	<u>(12,623)</u>
Net change in plan fiduciary net position	2,624,942
Plan fiduciary net position - beginning	<u>37,660,712</u>
Plan fiduciary net position - ending (b)	<u><u>\$40,285,654</u></u>
County's net pension liability - ending (a) - (b)	<u><u>\$ 1,626,918</u></u>
Plan fiduciary net position as a percentage of the total pension liability	96.12%
Covered - employee payroll	\$ 8,332,057
County's net pension liability as a percentage of covered - employee payroll	19.53%

Notes to Schedule:

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

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

	2014	2013	2012	2011
Actuarially required contribution	\$ 878,198	\$ 807,750	\$ 775,869	\$ 700,756
Contributions in relation to the actuarially determined contribution	<u>(878,198)</u>	<u>(807,750)</u>	<u>(775,869)</u>	<u>(702,281)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,525)</u>
Covered-employee payroll	\$8,332,057	\$8,021,342	\$7,965,794	\$7,616,909
Contributions as a percentage of covered-employee payroll	10.54%	10.07%	9.74%	9.20%

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of 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 normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	3.5%, average, including inflation
Investment rate of return	8.1%, net of pension plan investment expense, including inflation
Retirement age	Experience based table of rates that are specific to the County's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005-2009.
Mortality	In the 2014 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2000 Healthy Annuitant Mortality Table. In prior years, those assumptions were based on the 1994 Group Annuity Mortality Table.

2010	2009	2008	2007	2006	2005
\$ 667,096	\$ 576,421	\$ 524,594	\$ 538,793	\$ 495,010	N/A
(667,096)	(606,685)	(563,138)	(538,793)	(495,010)	N/A
\$ -	\$ (30,264)	\$ (38,544)	\$ -	\$ -	\$ -
\$7,235,316	\$7,038,107	\$6,532,924	\$6,250,498	\$5,885,973	N/A
9.22%	8.19%	8.03%	8.62%	8.41%	N/A

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COMBINING AND INDIVIDUAL FUND STATEMENTS

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FAYETTE COUNTY, TEXAS

GENERAL FUND

BALANCE SHEET

DECEMBER 31, 2015

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 353,631	\$ 178,059
Taxes receivable, net	302,482	283,258
Sales tax receivable	123,908	164,778
Due from other funds	1,489	138
Total assets	<u>\$ 781,510</u>	<u>\$ 626,233</u>
 LIABILITIES		
Accounts payable	\$ 63,040	\$ 60,939
Deferred tax revenue	<u>302,482</u>	<u>283,258</u>
Total liabilities	<u>365,522</u>	<u>344,197</u>
 FUND EQUITY		
Fund balance - unassigned	<u>415,988</u>	<u>282,036</u>
Total fund equity	<u>415,988</u>	<u>282,036</u>
Total liabilities and fund equity	<u>\$ 781,510</u>	<u>\$ 626,233</u>

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GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$6,798,603	\$7,119,389	\$ 320,786	\$6,649,059
Other taxes				
County sales taxes	1,900,000	1,815,198	(84,802)	1,978,546
Mixed drink taxes	16,000	27,662	11,662	24,401
Total other taxes	1,916,000	1,842,860	(73,140)	2,002,947
Licenses and permits				
Beer and wine permits	7,000	1,420	(5,580)	6,788
Occupation permits	6,500	5,420	(1,080)	6,142
Sewage permits	50,000	37,460	(12,540)	52,070
Total licenses and permits	63,500	44,300	(19,200)	65,000
Intergovernmental revenue				
Reimbursed CAECD	80,000	75,584	(4,416)	84,692
Salary reimbursement - sheriff dept.	12,500	45,833	33,333	50,002
County attorney state aid	27,500	27,500	-	18,333
State salary supplement	23,000	29,004	6,004	23,328
Reimbursed indigent defense	18,000	23,469	5,469	33,548
Judicial district contributions	30,000	22,755	(7,245)	27,674
Airport contributions	31,000	51,527	20,527	32,298
Total intergovernmental revenue	222,000	275,672	53,672	269,875
Fines and forfeitures				
County court	100,000	63,720	(36,280)	80,329
District court	60,000	47,629	(12,371)	43,829
Justice court	840,000	708,958	(131,042)	790,002
Total fines and forfeitures	1,000,000	820,307	(179,693)	914,160
Depository interest	100,000	74,745	(25,255)	62,696
Miscellaneous				
Rent on county property	14,000	18,745	4,745	12,821
Oil & gas leases and royalties	5,000	3,336	(1,664)	5,415
EMS donations	5,000	106,812	101,812	5,100
EMS injury prevention program	5,000	-	(5,000)	1,550
Sale of recyclables	90,000	38,417	(51,583)	59,764
Miscellaneous	170,000	79,093	(90,907)	68,202
Total miscellaneous	289,000	246,403	(42,597)	152,852

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 50,000	\$ 39,204	\$ (10,796)	\$ 59,914
County clerk	400,000	407,813	7,813	422,240
Tax assessor - collector	250,000	310,995	60,995	275,932
District clerk	65,000	55,107	(9,893)	51,417
Justices of the peace	70,000	48,416	(21,584)	60,755
Constables	11,000	12,315	1,315	13,769
Ambulance fees	1,600,000	1,470,457	(129,543)	1,457,077
Airport fees	20,000	20,302	302	20,559
Arrest fees	225,000	153,228	(71,772)	159,014
Judicial support fees	60,000	51,929	(8,071)	62,338
Time payment fees	5,000	3,748	(1,252)	4,782
Pretrial intervention program fees	17,000	35,460	18,460	29,236
Other fees	150,000	142,987	(7,013)	149,347
Jury reimbursement fees	46,000	26,122	(19,878)	32,360
State costs service fees	47,000	39,461	(7,539)	48,124
Total official fee collections	<u>3,016,000</u>	<u>2,817,544</u>	<u>(198,456)</u>	<u>2,846,864</u>
Total revenues	<u>13,405,103</u>	<u>13,241,220</u>	<u>(163,883)</u>	<u>12,963,453</u>

EXPENDITURES

Administrative and general

County judge				
Salary:				
Official	51,400	52,674	(1,274)	51,400
Secretaries	24,000	22,960	1,040	3,666
County judge supplement	15,000	19,250	(4,250)	22,501
Court administrator	66,625	65,750	875	15,000
Assistants	5,000	1,728	3,272	42,200
Social security tax	12,395	11,429	966	9,593
Life insurance	55	71	(16)	-
Health insurance	45,626	43,319	2,307	23,113
Retirement	17,110	16,963	147	13,818
Worker's compensation	542	568	(26)	481
Unemployment tax	38	45	(7)	48
Travel and training	3,500	2,326	1,174	1,808
Telephone/communications	6,000	4,125	1,875	3,675
Postage	2,000	561	1,439	2,000
Bond premium	400	-	400	178
Furniture and equipment	3,000	2,849	151	1,271
Miscellaneous	600	733	(133)	834
Total county judge	<u>253,291</u>	<u>245,351</u>	<u>7,940</u>	<u>191,586</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 210,100	\$ 210,000	\$ 100	\$ 206,000
Salary - Coordinators	150,741	139,300	11,441	139,474
Social security tax	27,604	26,016	1,588	25,551
Life insurance	131	149	(18)	-
Health insurance	52,914	65,751	(12,837)	59,797
Retirement	38,102	36,894	1,208	36,417
Worker's compensation	1,200	1,639	(439)	1,568
Unemployment tax	71	76	(5)	97
Gasoline, oil, etc.	7,500	3,644	3,856	6,062
Travel and training	6,000	1,780	4,220	3,059
Telephone/communications	1,300	1,986	(686)	1,551
Furniture and equipment	2,000	4,207	(2,207)	-
Bond premium	400	226	174	356
Equipment repairs and replacements	4,000	4,426	(426)	1,953
Miscellaneous	1,000	196	804	209
Total commissioners' court	503,063	496,290	6,773	482,094
County clerk				
Salary - Official	51,900	51,900	-	50,900
Salary - Deputies	257,783	218,142	39,641	209,785
Social security tax	23,691	19,650	4,041	18,690
Life insurance	227	211	16	-
Health insurance	99,823	91,822	8,001	68,599
Retirement	32,703	28,517	4,186	27,476
Worker's compensation	1,536	1,135	401	1,188
Unemployment tax	155	109	46	147
Travel and training	3,400	3,855	(455)	3,784
Telephone/communications	3,800	4,192	(392)	4,011
Postage	3,000	2,068	932	4,075
Bond premium	1,100	338	762	1,582
Furniture and equipment	-	-	-	1,317
Miscellaneous	250	125	125	235
Total county clerk	479,368	422,064	57,304	391,789

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 37,600	\$ 37,600	\$ -	\$ 36,900
Social security tax	2,876	2,876	-	2,823
Life insurance	25	25	-	-
Health insurance	7,885	7,997	(112)	7,856
Retirement	3,971	3,971	-	3,889
Worker's compensation	160	115	45	141
Unemployment tax	19	19	-	26
Travel and training	3,000	901	2,099	288
Telephone/communications	1,500	1,265	235	1,239
Postage	200	98	102	98
Miscellaneous	25	64	(39)	20
Total veterans service officer	57,261	54,931	2,330	53,280
County surveyor				
Telephone/communications	300	300	-	300
Miscellaneous	-	-	-	178
Total county surveyor	300	300	-	478
Public assistance				
Child Welfare Board	5,000	5,000	-	5,000
MR Center	14,000	14,000	-	14,000
Combined Community Action	10,000	10,000	-	10,000
CARTS	10,000	-	10,000	10,000
Animal Shelter	44,900	44,900	-	44,900
Family Crisis Center	7,500	7,500	-	7,000
CASA	13,500	13,500	-	12,000
Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocacy Center	10,000	10,000	-	10,000
Miscellaneous	5,000	7,357	(2,357)	2,636
Total public assistance	129,900	122,257	7,643	125,536

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 60,000	\$ 64,951	\$ (4,951)	\$ 71,770
Professional services	14,000	12,750	1,250	12,250
Autopsies	50,000	59,348	(9,348)	42,013
Maintenance contracts	249,343	249,343	-	206,024
Telephone/communications	22,000	29,730	(7,730)	21,142
Public notices	2,500	2,084	416	2,403
Equipment repairs and replacements	4,000	5,327	(1,327)	5,254
Dues	5,100	5,397	(297)	4,765
Fines and fees due state	180,394	163,427	16,967	175,936
Risk insurance	92,009	92,009	-	85,337
Bounty	58,100	29,886	28,214	45,129
Donations to first responders	6,000	6,467	(467)	788
Donations for soil conservation	5,000	5,000	-	5,000
Donations to fire departments	148,000	146,454	1,546	94,303
Historical commission assistance	6,000	217	5,783	1,740
Miscellaneous	20,000	57,373	(37,373)	22,449
Total other	922,446	929,763	(7,317)	796,303
Total administrative and general	2,345,629	2,270,956	74,673	2,041,066
Financial administration				
County auditor				
Salary:				
Official	59,300	59,300	-	58,100
Assistants	191,900	188,900	3,000	197,574
Social security tax	19,217	18,195	1,022	18,807
Life insurance	151	151	-	-
Health insurance	57,419	58,135	(716)	51,203
Retirement	26,727	26,210	517	26,956
Worker's compensation	1,030	684	346	850
Unemployment tax	134	124	10	179
Travel and training	3,000	1,843	1,157	1,165
Telephone/communications	3,500	2,212	1,288	2,116
Postage	3,200	3,000	200	2,750
Bond premium	-	-	-	93
Furniture and equipment	3,000	3,000	-	1,063
Miscellaneous	500	229	271	265
Total county auditor	369,078	361,983	7,095	361,121

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 50,900	\$ 50,900	\$ -	\$ 50,900
Deputies	137,200	140,680	(3,480)	136,365
Social security tax	14,390	13,691	699	13,929
Life insurance	87	111	(24)	-
Health insurance	43,970	47,650	(3,680)	39,823
Retirement	19,863	20,237	(374)	19,738
Worker's compensation	797	568	229	707
Unemployment tax	94	69	25	95
Travel and training	1,000	3,208	(2,208)	-
Telephone/communications	3,000	1,225	1,775	1,165
Postage	10,500	6,120	4,380	8,140
Bond premium	250	1,000	(750)	58
Issuing license plates	8,700	5,496	3,204	8,136
Furniture and equipment	3,000	2,792	208	1,382
Miscellaneous	700	525	175	168
Total tax assessor - collector	<u>294,451</u>	<u>294,272</u>	<u>179</u>	<u>280,606</u>
Tax appraisal district				
Contribution	300,000	273,390	26,610	258,393
Total tax appraisal district	<u>300,000</u>	<u>273,390</u>	<u>26,610</u>	<u>258,393</u>
Total financial administration	<u>963,529</u>	<u>929,645</u>	<u>33,884</u>	<u>900,120</u>
Judicial				
District judge				
Printing and office supplies	500	530	(30)	370
Telephone/communications	2,500	762	1,738	728
Postage	350	98	252	-
Furniture and equipment	275	-	275	-
Miscellaneous	130	-	130	34
Total district judge	<u>3,755</u>	<u>1,390</u>	<u>2,365</u>	<u>1,132</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 51,900	\$ 51,900	\$ -	\$ 50,900
Deputies	115,134	118,895	(3,761)	108,668
Social security tax	12,778	12,748	30	11,927
Life insurance	92	95	(3)	-
Health insurance	32,601	35,536	(2,935)	31,800
Retirement	17,638	18,038	(400)	16,818
Worker's compensation	688	568	120	707
Unemployment tax	58	60	(2)	76
Travel and training	2,000	87	1,913	1,615
Telephone/communications	2,500	1,067	1,433	1,019
Postage	3,500	3,593	(93)	5,013
Bond premium	-	136	(136)	335
Furniture and equipment	4,800	-	4,800	5,351
Miscellaneous	100	125	(25)	175
Total district clerk	243,789	242,848	941	234,404
District court				
Salary:				
Assistants	5,000	1,080	3,920	12,185
Court reporter	43,900	42,800	1,100	42,899
Court administrator	35,700	36,035	(335)	47,775
Juvenile board member	6,600	7,134	(534)	6,600
Social security tax	6,977	6,674	303	8,260
Life insurance	52	50	2	-
Health insurance	17,768	17,589	179	20,047
Retirement	9,631	9,237	394	11,411
Worker's compensation	400	617	(217)	594
Unemployment tax	46	41	5	72
Printing and office supplies	500	85	415	232
Administrative expenses	2,500	2,123	377	1,887
Court appointed attorneys	146,000	146,600	(600)	138,300
Travel and training	4,000	3,068	932	1,283
Jury commissioners	400	200	200	372
Grand jurors	3,000	1,776	1,224	2,578
Petit jurors	3,000	3,816	(816)	1,430
Substitute court reporter	550	-	550	-
Miscellaneous	2,340	9,438	(7,098)	11,756
Total district court	288,364	288,363	1	307,681

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance	2014
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 31,074	\$ 31,073	\$ 1	\$ 8,900
Social security tax	2,378	2,377	1	681
Retirement	1,415	1,359	56	938
Unemployment tax	-	8	(8)	-
Administrative expense	2,752	2,752	-	-
Court appointed attorneys	-	-	-	750
Petit jurors	850	850	-	232
Miscellaneous	-	-	-	45
Total county court	<u>38,469</u>	<u>38,419</u>	<u>50</u>	<u>11,546</u>
Justice of the peace, precinct #1				
Salary - Official	41,400	41,400	-	40,600
Salary - Assistants	65,400	65,002	398	64,085
Social security tax	8,170	7,509	661	7,347
Life insurance	76	71	5	-
Health insurance	47,816	45,935	1,881	31,645
Retirement	11,278	11,553	(275)	11,350
Worker's compensation	426	341	85	424
Unemployment tax	33	33	-	45
Travel and training	5,200	3,150	2,050	3,410
Telephone/communications	2,500	2,638	(138)	2,530
Postage	4,500	500	4,000	500
Bond premium	-	-	-	177
Furniture and equipment	350	-	350	-
Miscellaneous	300	131	169	60
Total J.P., precinct #1	<u>187,449</u>	<u>178,263</u>	<u>9,186</u>	<u>162,173</u>
Justice of the peace, precinct #2				
Salary - Official	40,200	40,200	-	39,400
Salary - Assistant	33,000	33,000	-	32,400
Social security tax	5,603	5,465	138	5,364
Life insurance	50	50	-	-
Health insurance	19,896	20,237	(341)	17,103
Retirement	7,734	8,047	(313)	7,884
Worker's compensation	308	228	80	283
Unemployment tax	17	17	-	23
Travel and training	3,500	3,363	137	3,803
Telephone/communications	2,000	2,566	(566)	2,476
Postage	2,200	1,199	1,001	1,840
Bond premium	200	-	200	177
Office rent/parking lot rent	8,400	8,400	-	8,400
Miscellaneous	250	167	83	2,769
Total J.P., precinct #2	<u>123,358</u>	<u>122,939</u>	<u>419</u>	<u>121,922</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance	2014
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 40,200	\$ 40,200	\$ -	\$ 39,400
Salary - Assistant	40,400	34,365	6,035	35,550
Social security tax	6,164	5,725	439	5,614
Life insurance	50	44	6	-
Health insurance	20,951	18,120	2,831	17,454
Retirement	8,509	8,191	318	8,216
Worker's compensation	387	341	46	424
Unemployment tax	20	21	(1)	25
Travel and training	4,000	3,610	390	3,561
Telephone/communications	4,000	3,159	841	3,156
Postage	1,000	363	637	381
Bond premium	-	-	-	178
Office rent/parking lot rent	300	300	-	300
Furniture and equipment	250	-	250	-
Miscellaneous	107	167	(60)	36
Total J.P., precinct #3	126,338	114,606	11,732	114,295
Justice of the peace, precinct #4				
Salary - Official	40,200	40,200	-	39,400
Salary - Assistant	46,676	46,676	-	44,900
Social security tax	6,653	6,652	1	6,464
Life insurance	60	61	(1)	-
Health insurance	26,395	26,395	-	21,252
Retirement	9,491	9,491	-	9,201
Worker's compensation	355	227	128	396
Unemployment tax	23	23	-	31
Travel and training	4,217	4,217	-	4,165
Telephone/communications	2,100	2,743	(643)	2,655
Postage	1,500	1,176	324	1,372
Bond premium	-	-	-	178
Furniture and equipment	250	-	250	-
Miscellaneous	-	-	-	-
Total J.P., precinct #4	137,920	137,861	59	130,014
Justice of the peace - all pcts.	575,065	553,669	21,396	528,404
Total judicial	1,149,442	1,124,689	24,753	1,083,167

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistants	\$ 190,700	\$ 169,288	\$ 21,412	\$ 128,880
Secretaries	159,732	122,380	37,352	147,007
County attorney supplement	-	728	(728)	-
Investigator	10,000	-	10,000	-
Social security tax	26,808	21,046	5,762	19,812
Life insurance	159	160	(1)	
Health insurance	86,807	86,974	(167)	65,567
Retirement	37,006	30,877	6,129	29,078
Worker's compensation	167	145	22	725
Unemployment tax	200	146	54	193
Travel and training	2,500	6,969	(4,469)	2,542
Telephone/communications	4,000	1,374	2,626	1,310
Postage	1,200	301	899	419
Bond premium	250	-	250	-
Furniture and equipment	2,500	1,951	549	2,836
Miscellaneous	10,000	6,219	3,781	7,312
Total county attorney	<u>532,029</u>	<u>448,559</u>	<u>83,471</u>	<u>405,682</u>
Total legal	532,029	448,559	83,470	405,682
Public safety				
Justice court				
Petit Jurors	2,000	558	1,442	900
Collection Fees	94,000	77,107	16,893	76,334
Miscellaneous	3,000	-	3,000	340
Total justice court	<u>99,000</u>	<u>77,665</u>	<u>21,335</u>	<u>77,574</u>
Juvenile probation				
Juvenile probation	75,000	75,000	-	75,000
Miscellaneous	100	-	100	5
Total juvenile probation	<u>75,100</u>	<u>75,000</u>	<u>100</u>	<u>75,005</u>
Juvenile judge				
Juvenile judge	5,400	1,200	4,200	1,200
Social security tax	90	86	4	86
Health insurance	125	188	(63)	152
Retirement	128	127	1	127
Total juvenile judge	<u>5,743</u>	<u>1,601</u>	<u>4,142</u>	<u>1,565</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Director/manager	\$ 65,500	\$ 65,500	\$ -	\$ 64,200
Assistant director	61,100	61,100	-	59,900
Assistants	39,100	39,561	(461)	38,355
Attendants	1,407,200	1,464,946	(57,746)	1,459,702
Instructors	2,400	2,400	-	2,400
Social security tax	120,510	122,675	(2,165)	121,724
Life insurance	680	710	(30)	-
Health insurance	277,856	286,801	(8,945)	242,867
Retirement	166,100	172,500	(6,400)	171,235
Worker's compensation	31,757	30,793	964	39,188
Unemployment tax	1,300	817	483	1,137
Uniforms	9,000	9,561	(561)	9,249
Printing and office supplies	10,000	4,034	5,966	4,107
Gasoline, oil, etc.	100,000	73,160	26,840	101,939
Hardware and supplies	15,000	11,701	3,299	10,948
Tires, tubes and batteries	7,500	7,521	(21)	3,968
Medical supplies	115,000	117,794	(2,794)	89,531
Injury prevention program supplies	2,000	767	1,233	137
Director of medical services	7,000	7,000	-	7,000
Physical and psychological exam	2,500	980	1,520	631
Travel and training	8,000	11,317	(3,317)	15,960
Training and education supplies	20,000	8,613	11,387	1,022
Telephone/communications	28,000	29,909	(1,909)	25,454
Utilities	22,000	25,625	(3,625)	23,897
Postage	1,500	358	1,142	406
Bond premium	700	-	700	609
Equipment repairs and replacements	70,000	73,059	(3,059)	68,438
Building repairs and replacements	35,000	7,198	27,802	2,565
Collection fees	170,000	81,028	88,972	81,119
Refunds	20,000	13,220	6,780	29,804
Communications equipment	1,500	-	1,500	2,253
Ambulance	111,666	-	111,666	-
Interest expense	651	-	651	-
Small tools and equipment	85,000	11,899	73,101	1,581
Miscellaneous	6,000	8,305	(2,305)	3,562
Total EMS	<u>3,021,520</u>	<u>2,750,852</u>	<u>270,668</u>	<u>2,684,888</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance	2014
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 15,000	\$ 15,000	\$ -	\$ 14,700
Social security tax	1,148	1,023	125	951
Life insurance	25	25	-	-
Health insurance	12,308	11,322	986	9,338
Retirement	1,584	1,584	-	1,550
Worker's compensation	700	788	(88)	894
Uniforms	300	195	105	215
Gasonline, oil, etc.	1,700	844	856	940
Travel and training	400	368	32	298
Telephone/communications	600	647	(47)	648
Bond premium	50	50	-	50
Equipment repairs and replacements	1,400	1,728	(328)	1,186
Furniture and equipment	2,500	-	2,500	617
Miscellaneous	500	40	460	-
Total constable, precinct #1	38,215	33,614	4,601	31,387
Constable, precinct #2				
Salary - Official	15,000	15,000	-	14,700
Social security tax	1,148	1,082	66	1,059
Life insurance	25	25	-	-
Health insurance	7,885	7,997	(112)	7,856
Retirement	1,584	1,584	-	1,549
Worker's compensation	700	788	(88)	894
Uniforms	300	87	213	215
Gasoline, oil and etc.	1,500	540	960	478
Bond premium	100	-	100	-
Telephone/communications	600	517	83	516
Equipment repairs and replacement	1,200	187	1,013	453
Furniture and equipment	22,600	-	22,600	-
Miscellaneous	100	60	40	-
Total constable, precinct #2	52,742	27,867	24,875	27,720
Constable, precinct #3				
Salary - Official	15,000	15,000	-	14,700
Social security tax	1,148	1,148	-	1,125
Life insurance	16	16	-	-
Health insurance	9,015	9,127	(112)	8,232
Retirement	1,584	1,584	-	1,549
Worker's compensation	700	788	(88)	894
Uniforms	300	-	300	300
Gasoline, oil and etc.	1,000	957	43	-
Telephone/communications	250	383	(133)	351
Bond premium	100	-	100	-
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	2,000	1,944	56	264
Furniture and equipment	250	-	250	-
Miscellaneous	100	-	100	-
Total constable, precinct #3	31,763	31,247	516	27,715

GENERAL FUND

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 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance	2014
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 15,000	\$ 15,000	\$ -	\$ 14,700
Social security tax	1,148	1,148	-	1,125
Life insurance	25	25	-	-
Health insurance	9,015	9,127	(112)	8,240
Retirement	1,584	1,584	-	1,549
Worker's compensation	700	788	(88)	894
Uniforms	300	-	300	-
Gasoline, oil, etc.	800	183	617	540
Travel and training	100	-	100	-
Telephone/communications	425	383	42	383
Bond premiums	100	-	100	-
Equipment repairs and replacements	1,000	56	944	569
Furniture and equipment	1,500	-	1,500	-
Miscellaneous	150	-	150	-
Total constable, precinct #4	<u>31,847</u>	<u>28,294</u>	<u>3,553</u>	<u>28,000</u>
Constables - all precincts	154,567	121,022	33,545	114,822
Sheriff				
Salary - Official	63,600	63,580	20	62,380
Salary - Deputies	948,720	996,341	(47,621)	901,148
Salary - Receptionist	34,200	34,200	-	33,500
Salary - Dispatchers	320,000	318,829	1,171	311,550
Salary - Assistants	2,000	-	2,000	-
Social security tax	104,539	104,295	244	96,157
Life insurance	697	788	(91)	-
Health insurance	347,833	347,832	1	282,382
Retirement	144,305	149,209	(4,904)	137,924
Worker's compensation	19,350	19,284	66	22,164
Unemployment tax	1,100	675	425	872
Uniforms	8,000	7,397	603	6,323
Printing and office	10,000	16,192	(6,192)	10,136
Gasoline, oil, etc.	178,000	119,448	58,552	170,117
Hardware and supplies	8,000	2,344	5,656	1,895
Tires, tubes, and batteries	14,000	14,522	(522)	19,274
Physical and psychological exams	1,000	1,563	(563)	50
Travel and training	6,000	5,481	519	3,340
Telephone/communications	52,500	59,492	(6,992)	52,641
Postage	2,500	1,913	587	2,755
Bond premiums	1,000	685	315	785
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	63,617	63,616	1	48,042
Furniture and equipment	152,262	28,520	123,742	21,678
Miscellaneous	3,200	5,933	(2,733)	5,554
Total sheriff	<u>2,486,723</u>	<u>2,362,439</u>	<u>124,284</u>	<u>2,190,967</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Salary-official	\$ 49,300	\$ 49,300	\$ -	\$ 35,100
Secretaries	16,700	17,040	(340)	16,699
Social security tax	4,881	4,881	-	3,769
Life insurance	36	36	-	-
Health insurance	13,105	13,292	(187)	11,834
Retirement	7,005	7,009	(4)	5,459
Worker's compensation	125	159	(34)	214
Unemployment tax	27	33	(6)	36
Gasoline, oil, etc.	6,000	2,008	3,992	4,922
Travel and training	2,000	1,847	153	100
Telephone/communications	2,000	2,408	(408)	2,402
Postage	300	-	300	-
Equipment repairs and replacements	750	1,542	(792)	2,347
Miscellaneous	1,500	2,043	(543)	5,504
Total emergency management	103,729	101,598	2,131	88,386
Community supervision and corrections				
Telephone/communications	4,560	4,688	(128)	4,503
Furniture and equipment	5,000	3,575	1,425	-
Miscellaneous	100	-	100	-
Total community supervision and correction:	9,660	8,263	1,397	4,503
DPS highway patrol				
Assistants	51,100	52,824	(1,724)	48,103
Social security tax	3,909	3,936	(27)	3,581
Life insurance	40	40	-	-
Health insurance	15,259	15,258	1	11,434
Retirement	5,396	5,578	(182)	5,075
Worker's compensation	226	171	55	269
Unemployment tax	26	26	-	34
Telephone/communications	5,750	3,724	2,026	6,304
Utilities	450	398	52	369
Postage	350	585	(235)	475
Furniture and equipment	-	83	(83)	816
Miscellaneous	300	-	300	581
Total DPS highway patrol	82,806	82,623	183	77,041

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Assistants	\$ 6,000	\$ 6,279	\$ (279)	\$ 6,003
Social security tax	459	465	(6)	443
Life insurance	-	2	(2)	-
Health insurance	1,200	1,131	69	1,116
Retirement	634	663	(29)	633
Worker's compensation	234	159	75	101
Unemployment tax	3	3	-	4
Hardware and supplies	1,000	-	1,000	-
Travel and training	2,000	-	2,000	-
Telephone/communications	400	336	64	336
Utilities	4,100	4,665	(565)	4,023
Building repairs and replacements	80,264	56,148	24,116	66,682
Miscellaneous	500	1,432	(932)	1,250
Total sanitation	96,794	71,283	25,511	80,591
Recycling center				
Coordinator	6,600	6,600	-	6,600
Attendants	102,000	106,800	(4,800)	99,359
Social security tax	8,308	8,229	79	7,665
Life insurance	78	70	8	-
Health insurance	35,063	35,663	(600)	27,346
Retirement	11,468	11,977	(509)	11,168
Worker's compensation	3,460	2,514	946	4,088
Unemployment tax	70	54	16	69
Gasoline, oil, etc.	4,000	5,151	(1,151)	4,704
Hardware and supplies	5,000	6,485	(1,485)	6,070
Travel and training	1,000	15	985	-
Telephone/communications	1,400	1,431	(31)	1,364
Utilities	6,500	4,082	2,418	3,277
Equipment repairs and replacements	15,000	10,036	4,964	11,584
Building repairs and replacements	10,000	4,541	5,459	976
Solid waste disposal	70,000	82,437	(12,437)	74,111
Furniture and equipment	35,000	-	35,000	500
Miscellaneous	500	138	362	334
Total recycling center	315,447	286,223	29,224	259,215
Total public safety	6,451,089	5,938,569	512,520	5,654,557
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	64,400	64,400	-	63,100
Social security tax	4,927	4,736	191	4,642
Life insurance	42	41	1	-
Health insurance	21,323	21,557	(234)	17,570
Retirement	6,801	6,801	-	6,651

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance	2014
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's compensation	\$ 2,132	\$ 2,132	\$ -	\$ 1,999
Unemployment tax	32	32	-	44
Gasoline, oil, etc.	-	55	(55)	36
Hardware and supplies	10,000	7,510	2,490	7,488
Maintenance contracts	17,425	17,425	-	17,831
Telephone/communications	25,069	25,069	-	28,311
Utilities	112,000	115,930	(3,930)	119,071
Office rent/parking lot rent	14,000	13,560	440	13,560
Equipment repairs and replacements	7,475	7,475	-	4,931
Building repairs and replacements	76,060	76,059	1	46,408
Grounds maintenance	8,000	6,540	1,460	9,067
Janitorial service	22,000	21,660	340	21,420
Miscellaneous	500	1,104	(604)	1,915
Total courthouse and associated buildings	392,186	392,086	100	364,044
Justice center				
Cooks	30,100	30,100	-	29,500
Jailers	457,100	453,117	3,983	436,431
Social security tax	37,270	35,330	1,940	34,613
Life insurance	335	322	13	-
Health insurance	143,844	141,655	2,189	113,095
Retirement	51,448	51,059	389	49,138
Worker's compensation	9,991	11,803	(1,812)	12,711
Unemployment tax	244	242	2	326
Uniforms	2,500	1,033	1,467	1,905
Animal control	3,000	272	2,728	1,095
Groceries	49,500	50,943	(1,443)	49,962
Inmate work detail	2,500	905	1,595	1,456
Hardware and supplies	14,500	14,922	(422)	13,669
Director of medical services	6,500	-	6,500	-
Medical services	54,000	50,785	3,215	48,620
Travel and training	2,500	790	1,710	1,015
Telephone/communications	4,200	3,488	712	3,220
Utilities	52,500	57,544	(5,044)	63,672
Equipment repairs and replacements	7,000	5,277	1,723	8,141
Building repairs and replacements	18,000	25,074	(7,074)	11,861
Furniture and equipment	1,110	474	636	225
Miscellaneous	1,500	1,928	(428)	2,397
Total justice center	949,642	937,063	12,579	883,052

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance	2014
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Director/manager	\$ 18,100	\$ 17,551	\$ 549	\$ 17,202
Salary- Maintenance	28,700	30,100	(1,400)	31,002
Social security tax	3,580	3,255	325	3,190
Life insurance	145	33	112	-
Health insurance	18,037	16,574	1,463	13,198
Retirement	4,935	5,032	(97)	5,081
Worker's compensation	928	1,123	(195)	1,126
Unemployment tax	23	24	(1)	34
Gasoline, oil, etc.	1,500	549	951	1,213
Hardware and supplies	4,000	1,913	2,087	852
Travel and training	1,500	544	956	784
Telephone/communications	4,000	4,157	(157)	4,148
Utilities	11,152	12,105	(953)	12,716
Postage	1,500	51	1,449	196
Equipment repairs and replacements	28,359	28,359	-	3,593
Buildings repairs and replacements	5,000	4,172	828	3,952
Grounds maintenance	2,500	850	1,650	424
Furniture and equipment	5,000	-	5,000	892
Miscellaneous	2,500	1,404	1,096	2,574
Total airport	<u>141,459</u>	<u>127,796</u>	<u>13,663</u>	<u>102,177</u>
Total public facilities	1,483,287	1,456,945	26,342	1,349,273
Extension service				
Secretaries	64,700	64,664	36	63,400
Agriculture agents	54,300	54,200	100	53,200
FSC agents	27,100	27,100	-	26,600
Assistants	36,900	36,900	-	36,200
Social security tax	14,000	13,471	529	13,229
Life insurance	76	76	-	-
Health insurance	37,724	36,399	1,325	28,281
Retirement	10,728	10,732	(4)	10,506
Worker's compensation	426	341	85	424
Unemployment tax	140	92	48	126
Printing and office supplies	4,200	2,874	1,326	2,864
Demonstration supplies	3,500	2,980	520	3,994
Gasoline, oil, etc.	4,200	2,791	1,409	4,233
Travel and training	8,500	8,769	(269)	7,850
Telephone/communications	7,300	8,083	(783)	7,530

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Agriculture and extension service - cont'd.				
Postage	\$ 1,400	\$ 588	\$ 812	\$ 980
Equipment repairs and replacements	1,000	185	815	580
Furniture and equipment	2,500	975	1,525	1,650
Miscellaneous	1,000	438	562	482
Total agriculture and extension service	279,694	271,658	8,036	262,129
Elections				
Assistants	37,500	28,292	9,208	33,367
Elections administrator	34,200	37,500	(3,300)	36,800
Social security tax	5,485	4,903	582	5,212
Life insurance	25	25	-	-
Health insurance	7,862	7,997	(135)	13,836
Retirement	7,572	5,481	2,091	6,766
Worker's compensation	318	1,448	(1,130)	1,019
Unemployment tax	36	33	3	49
Election supplies	12,000	10,608	1,392	15,082
Maintenance contracts	17,000	10,050	6,950	12,456
Travel and training	2,000	5,953	(3,953)	2,217
Telephone/communications	1,000	1,068	(68)	1,019
Postage	8,000	7,231	769	2,190
Bond premiums	80	70	10	70
Equipment repairs and replacements	5,000	-	5,000	-
Wages - clerks and judges	7,500	6,903	597	13,801
Furniture and equipment	200	-	200	517
Miscellaneous	2,000	1,543	457	3,696
Total elections	147,778	129,105	18,673	148,097
Rural addressing				
Salary - Official	55,300	55,300	-	54,200
Social security tax	4,230	4,042	188	3,963
Life insurance	25	25	-	-
Health insurance	12,308	12,429	(121)	9,338
Retirement	5,840	5,843	(3)	5,714
Worker's compensation	236	114	122	141
Unemployment tax	28	28	-	38
Travel and training	4,000	1,922	2,078	1,502
Telephone/communications	600	480	120	480
Postage	100	49	51	49
Miscellaneous	1,500	137	1,363	5,261
Total rural addressing	84,167	80,369	3,798	80,686
Right of way				
State highway and farm right of way	2,000	-	2,000	-
Total right of way	2,000	-	2,000	-

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2015
 WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 144,000	\$ -	\$ 144,000	\$ 587,460
Computer equipment	100,000	-	100,000	7,423
Buildings and improvements	78,000	57,396	20,604	-
Furniture and equipment	25,000	520,883	(495,883)	215,721
Total capital outlay	<u>347,000</u>	<u>578,279</u>	<u>(231,279)</u>	<u>810,604</u>
Debt service:				
Interest expense	5,000	12,413	(7,413)	1,285
Principal retired	-	137,425	(137,425)	27,030
Total debt service	<u>5,000</u>	<u>149,838</u>	<u>(144,838)</u>	<u>28,315</u>
Total expenditures	<u>13,790,644</u>	<u>13,378,612</u>	<u>412,032</u>	<u>12,763,696</u>
Excess revenues over (under) expenditures	(385,541)	(137,392)	248,149	199,757
Other financing sources (uses)				
Capitalized leases	-	233,450	233,450	572,460
Operating transfers in	-	127,894	127,894	6,500
Operating transfers out	<u>(165,000)</u>	<u>(90,000)</u>	<u>75,000</u>	<u>(600,000)</u>
Total other financing sources and (uses)	<u>(165,000)</u>	<u>271,344</u>	<u>436,344</u>	<u>(21,040)</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ (550,541)</u>	<u>133,952</u>	<u>\$ 684,493</u>	<u>178,717</u>
Fund balance, beginning of year		<u>282,036</u>		<u>103,319</u>
Fund balance, end of year		<u>\$ 415,988</u>		<u>\$ 282,036</u>

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
ASSETS								
Cash and cash equivalents	\$1,217,702	\$ 57,824	\$ 520,961	\$ 275,949	\$ 5,070	\$ -	\$ 28,202	\$ 17,100
Due from state	19,961	-	-	-	-	-	-	-
Total assets	\$1,237,663	\$ 57,824	\$ 520,961	\$ 275,949	\$ 5,070	\$ -	\$ 28,202	\$ 17,100
LIABILITIES								
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297	\$ -	\$ -
Accounts payable	7,562	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	\$ 7,562	\$ -	\$ -	\$ -	\$ -	\$ 297	\$ -	\$ -
FUND EQUITY								
Fund balance - restricted	\$1,230,101	\$ 57,824	\$ 520,961	\$ 275,949	\$ 5,070	\$ (297)	\$ 28,202	\$ 17,100
Total fund equity	1,230,101	57,824	520,961	275,949	5,070	(297)	28,202	17,100
Total liabilities and fund equity	\$1,237,663	\$ 57,824	\$ 520,961	\$ 275,949	\$ 5,070	\$ -	\$ 28,202	\$ 17,100

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)	
							2015	2014
\$ 34,324	\$ 157,613	\$ 133,037	\$ 189,818	\$ 9,818	\$ 22,199	\$ 1,530	\$2,671,147	\$2,560,038
-	-	-	-	-	-	-	19,961	-
<u>\$ 34,324</u>	<u>\$ 157,613</u>	<u>\$ 133,037</u>	<u>\$ 189,818</u>	<u>\$ 9,818</u>	<u>\$ 22,199</u>	<u>\$ 1,530</u>	<u>\$2,691,108</u>	<u>\$2,560,038</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297	\$ 58
-	-	-	-	-	-	-	7,562	31,662
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,859</u>	<u>\$ 31,720</u>
\$ 34,324	\$ 157,613	\$ 133,037	\$ 189,818	\$ 9,818	\$ 22,199	\$ 1,530	\$2,683,249	\$2,528,318
34,324	157,613	133,037	189,818	9,818	22,199	1,530	2,683,249	2,528,318
<u>\$ 34,324</u>	<u>\$ 157,613</u>	<u>\$ 133,037</u>	<u>\$ 189,818</u>	<u>\$ 9,818</u>	<u>\$ 22,199</u>	<u>\$ 1,530</u>	<u>\$2,691,108</u>	<u>\$2,560,038</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

FOR THE YEAR ENDED DECEMBER 31, 2015

WITH COMPARATIVE TOTALS FOR 2014

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Sheriff Continuing Education</u>	<u>Constables Continuing Education</u>
REVENUES							
General							
Ad valorem taxes	\$4,067,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	856,008	-	-	-	-	-	-
State aid	-	-	-	157,849	-	2,931	2,637
County contributions	-	-	-	75,000	-	-	-
Depository interest	49,543	-	-	3,539	-	-	-
Tobacco settlement	-	34,409	-	-	-	-	-
Reimbursed services	-	3,936	-	-	-	-	-
Miscellaneous	216,638	-	478,892	-	-	-	-
Total general revenues	<u>5,189,209</u>	<u>38,345</u>	<u>478,892</u>	<u>236,388</u>	<u>-</u>	<u>2,931</u>	<u>2,637</u>
Charges for services	665,194	-	681,385	1,237	7,775	-	-
Total revenues	<u>5,854,403</u>	<u>38,345</u>	<u>1,160,277</u>	<u>237,625</u>	<u>7,775</u>	<u>2,931</u>	<u>2,637</u>
EXPENDITURES							
Administrative and general	-	-	1,130,470	213,134	32,718	3,170	1,821
Capital outlay	314,217	-	29,304	-	-	-	-
Public transportation	5,058,022	-	-	-	-	-	-
Public health	-	66,840	-	-	-	-	-
Debt service:							
Interest paid	4,793	-	-	-	-	-	-
Principal retired	205,270	-	-	-	-	-	-
Total expenditures	<u>5,582,302</u>	<u>66,840</u>	<u>1,159,774</u>	<u>213,134</u>	<u>32,718</u>	<u>3,170</u>	<u>1,821</u>
Excess of revenues over (under) expenditures	<u>272,101</u>	<u>(28,495)</u>	<u>503</u>	<u>24,491</u>	<u>(24,943)</u>	<u>(239)</u>	<u>816</u>
Other financing sources (uses)							
Capitalized leases	-	-	-	-	-	-	-
Operating transfers in	-	75,000	129,947	23,036	15,000	-	-
Operating transfers out	-	-	(129,947)	(23,036)	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	272,101	46,505	503	24,491	(9,943)	(239)	816
Fund balance, beginning of year	958,000	11,319	520,458	251,458	15,013	(58)	27,386
Fund balance, end of year	<u>\$1,230,101</u>	<u>\$ 57,824</u>	<u>\$ 520,961</u>	<u>\$ 275,949</u>	<u>\$ 5,070</u>	<u>\$ (297)</u>	<u>\$ 28,202</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					2015	2014
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,067,020	\$3,901,337
-	-	-	-	-	-	-	-	856,008	200,240
-	-	-	-	-	-	-	-	163,417	147,464
-	-	-	-	-	-	-	-	75,000	75,000
-	-	5,265	2,244	5,949	-	-	-	66,540	76,318
-	-	-	-	-	-	-	-	34,409	32,160
-	-	-	-	-	-	-	-	3,936	-
-	-	-	16,319	-	25,658	-	706	738,213	696,954
-	-	5,265	18,563	5,949	25,658	-	706	6,004,543	5,129,473
<u>37,000</u>	<u>2,835</u>	<u>38,657</u>	<u>15,944</u>	<u>45,875</u>	<u>-</u>	<u>1,243</u>	<u>-</u>	<u>1,497,145</u>	<u>1,597,523</u>
<u>37,000</u>	<u>2,835</u>	<u>43,922</u>	<u>34,507</u>	<u>51,824</u>	<u>25,658</u>	<u>1,243</u>	<u>706</u>	<u>7,501,688</u>	<u>6,726,996</u>
25,119	5,765	151,863	-	160,444	33,757	50	-	1,758,311	1,483,819
-	-	-	-	-	-	-	-	343,521	474,842
-	-	-	-	-	-	-	-	5,058,022	4,418,614
-	-	-	-	-	-	-	-	66,840	126,099
-	-	-	-	-	-	-	-	4,793	9,141
-	-	-	-	-	-	-	-	205,270	173,822
<u>25,119</u>	<u>5,765</u>	<u>151,863</u>	<u>-</u>	<u>160,444</u>	<u>33,757</u>	<u>50</u>	<u>-</u>	<u>7,436,757</u>	<u>6,686,337</u>
<u>11,881</u>	<u>(2,930)</u>	<u>(107,941)</u>	<u>34,507</u>	<u>(108,620)</u>	<u>(8,099)</u>	<u>1,193</u>	<u>706</u>	<u>64,931</u>	<u>40,659</u>
-	-	-	-	-	-	-	-	-	110,900
-	-	-	-	-	-	-	-	242,983	28,252
-	-	-	-	-	-	-	-	(152,983)	90,248
-	-	-	-	-	-	-	-	90,000	229,400
11,881	(2,930)	(107,941)	34,507	(108,620)	(8,099)	1,193	706	154,931	270,059
5,219	37,254	265,554	98,530	298,438	17,917	21,006	824	2,528,318	2,258,259
<u>\$ 17,100</u>	<u>\$ 34,324</u>	<u>\$ 157,613</u>	<u>\$ 133,037</u>	<u>\$ 189,818</u>	<u>\$ 9,818</u>	<u>\$ 22,199</u>	<u>\$ 1,530</u>	<u>\$2,683,249</u>	<u>\$2,528,318</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, 2015

WITH COMPARATIVE TOTALS FOR 2014

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ 4,002,472	\$ 4,067,020	\$ 64,548	\$ -	\$ -	\$ -
Intergovernmental revenue	740,996	856,008	115,012	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	62,050	49,543	(12,507)	-	-	-
Tobacco settlement	-	-	-	35,000	34,409	(591)
Reimbursed services	-	-	-	1,000	3,936	2,936
Miscellaneous	257,250	216,638	(40,612)	500	-	(500)
Total general revenues	5,062,768	5,189,209	126,441	36,500	38,345	1,845
Charges for services	750,081	665,194	(84,887)	-	-	-
Total revenues	5,812,849	5,854,403	41,554	36,500	38,345	1,845
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	637,314	314,217	323,097	-	-	-
Public transportation	5,410,984	5,058,022	352,962	-	-	-
Public health	-	-	-	532,050	66,840	465,210
Debt service:						
Interest paid	10,525	4,793	5,732	-	-	-
Principal retired	-	205,270	(205,270)	-	-	-
Total expenditures	6,058,823	5,582,302	476,521	532,050	66,840	465,210
Excess revenues over (under) expenditures	(245,974)	272,101	518,075	(495,550)	(28,495)	467,055
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	75,000	75,000	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	75,000	75,000	-
Excess revenues and other sources over (under) expenditures and other uses	\$ (245,974)	\$ 272,101	\$ 518,075	\$(420,550)	46,505	\$ 467,055
Fund balance, beginning of year		958,000			11,319	
Fund balance, end of year		\$ 1,230,101			\$ 57,824	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	157,849	157,849
-	-	-	75,000	75,000	-
-	-	-	-	3,539	3,539
-	-	-	-	-	-
-	-	-	-	-	-
-	478,892	478,892	-	-	-
-	478,892	478,892	75,000	236,388	161,388
-	681,385	681,385	700	1,237	537
-	1,160,277	1,160,277	75,700	237,625	161,925
-	1,130,470	(1,130,470)	99,766	213,134	(113,368)
-	29,304	(29,304)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,159,774	(1,159,774)	99,766	213,134	(113,368)
-	503	503	(24,066)	24,491	48,557
-	-	-	-	-	-
-	(129,947)	(129,947)	-	(23,036)	(23,036)
-	129,947	129,947	-	23,036	23,036
-	-	-	-	-	-
<u>\$ -</u>	<u>503</u>	<u>\$ 503</u>	<u>\$ (24,066)</u>	<u>24,491</u>	<u>\$ 48,557</u>
	520,458			251,458	
	<u>\$ 520,961</u>			<u>\$ 275,949</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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	2,931	2,931
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	2,931	2,931
Charges for services	7,725	7,775	50	-	-	-
Total revenues	<u>7,725</u>	<u>7,775</u>	<u>50</u>	<u>-</u>	<u>2,931</u>	<u>2,931</u>
EXPENDITURES						
Administrative and general	32,718	32,718	-	-	3,170	(3,170)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	<u>32,718</u>	<u>32,718</u>	<u>-</u>	<u>-</u>	<u>3,170</u>	<u>(3,170)</u>
Excess revenues over (under) expenditures	<u>(24,993)</u>	<u>(24,943)</u>	<u>50</u>	<u>-</u>	<u>(239)</u>	<u>(239)</u>
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	15,000	15,000	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$ (9,993)</u>	<u>(9,943)</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>(239)</u>	<u>\$ (239)</u>
Fund balance, beginning of year		15,013			(58)	
Fund balance, end of year		<u>\$ 5,070</u>			<u>\$ (297)</u>	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,637	2,637	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,637	2,637	-	-	-
-	-	-	37,001	37,000	(1)
-	2,637	2,637	37,001	37,000	(1)
-	1,821	(1,821)	61,784	25,119	36,665
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,821	(1,821)	61,784	25,119	36,665
-	816	816	(24,783)	11,881	36,664
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	816	<u>\$ 816</u>	<u>\$ (24,783)</u>	11,881	<u>\$ 36,664</u>
	27,386			5,219	
	<u>\$ 28,202</u>			<u>\$ 17,100</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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	5,265	5,265
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	5,265	5,265
Charges for services	-	2,835	2,835	-	38,657	38,657
Total revenues	-	2,835	2,835	-	43,922	43,922
EXPENDITURES						
Administrative and general	-	5,765	(5,765)	-	151,863	(151,863)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	5,765	(5,765)	-	151,863	(151,863)
Excess revenues over (under) expenditures	-	(2,930)	(2,930)	-	(107,941)	(107,941)
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	\$ -	(2,930)	\$ (2,930)	\$ -	(107,941)	\$ (107,941)
Fund balance, beginning of year		37,254			265,554	
Fund balance, end of year		\$ 34,324			\$ 157,613	

County Clerk Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,244	2,244	6,500	5,949	(551)
-	-	-	-	-	-
-	-	-	-	-	-
-	16,319	16,319	-	-	-
-	18,563	18,563	6,500	5,949	(551)
-	15,944	15,944	41,250	45,875	4,625
-	34,507	34,507	47,750	51,824	4,074
-	-	-	168,387	160,444	7,943
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	168,387	160,444	7,943
-	34,507	34,507	(120,637)	(108,620)	12,017
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>34,507</u>	<u>\$ 34,507</u>	<u>(120,637)</u>	<u>(108,620)</u>	<u>\$ 12,017</u>
	98,530			298,438	
	<u>\$ 133,037</u>			<u>\$ 189,818</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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	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	-	25,658	25,658	-	-	-
Total general revenues	-	25,658	25,658	-	-	-
Charges for services	-	-	-	-	1,243	1,243
Total revenues	-	25,658	25,658	-	1,243	1,243
EXPENDITURES						
Administrative and general	-	33,757	(33,757)	-	50	(50)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	33,757	(33,757)	-	50	(50)
Excess revenues over (under) expenditures	-	(8,099)	(8,099)	-	1,193	1,193
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	\$ -	(8,099)	\$ (8,099)	\$ -	1,193	\$ 1,193
Fund balance, beginning of year		17,917			21,006	
Fund balance, end of year		\$ 9,818			\$ 22,199	

County and District Court Technology			2015			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2014 Actual
\$ -	\$ -	\$ -	\$ 4,002,472	\$4,067,020	\$ 64,548	\$3,901,337
-	-	-	740,996	856,008	115,012	200,240
-	-	-	-	163,417	163,417	147,464
-	-	-	75,000	75,000	-	75,000
-	-	-	68,550	66,540	(2,010)	76,318
-	-	-	35,000	34,409	(591)	32,160
-	-	-	1,000	3,936	2,936	-
-	706	706	257,750	738,213	480,463	696,954
-	706	706	5,180,768	6,004,543	823,775	5,129,473
-	-	-	836,757	1,497,145	660,388	1,597,523
-	706	706	6,017,525	7,501,688	1,484,163	6,726,996
-	-	-	362,655	1,758,311	(1,395,656)	1,483,819
-	-	-	637,314	343,521	293,793	474,842
-	-	-	5,410,984	5,058,022	352,962	4,418,614
-	-	-	532,050	66,840	465,210	126,099
-	-	-	10,525	4,793	5,732	9,141
-	-	-	-	205,270	(205,270)	173,822
-	-	-	6,953,528	7,436,757	(483,229)	6,686,337
-	706	706	(936,003)	64,931	1,000,934	40,659
-	-	-	-	-	-	110,900
-	-	-	90,000	(62,983)	(152,983)	235,748
-	-	-	-	152,983	152,983	(117,248)
-	-	-	90,000	90,000	-	229,400
<u>\$ -</u>	<u>706</u>	<u>\$ 706</u>	<u>\$ (846,003)</u>	<u>154,931</u>	<u>\$1,000,934</u>	<u>270,059</u>
	824			2,528,318		2,258,259
	<u>\$ 1,530</u>			<u>\$2,683,249</u>		<u>\$2,528,318</u>

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FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals (Memorandum Only)</u>	
					<u>2015</u>	<u>2014</u>
ASSETS						
Cash and cash equivalents	\$ 72,046	\$ 399,773	\$ 514,768	\$ 231,115	\$1,217,702	\$ 989,662
Due from state	<u>2,804</u>	<u>14,737</u>	<u>2,420</u>	<u>-</u>	<u>19,961</u>	<u>-</u>
Total assets	<u>\$ 74,850</u>	<u>\$ 414,510</u>	<u>\$ 517,188</u>	<u>\$ 231,115</u>	<u>\$1,237,663</u>	<u>\$ 989,662</u>
LIABILITIES						
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	<u>772</u>	<u>-</u>	<u>6,790</u>	<u>-</u>	<u>7,562</u>	<u>31,662</u>
Total liabilities	772	-	6,790	-	7,562	31,662
FUND BALANCE						
Fund balance - restricted	<u>74,078</u>	<u>414,510</u>	<u>510,398</u>	<u>231,115</u>	<u>1,230,101</u>	<u>958,000</u>
Total liabilities and fund balance	<u>\$ 74,850</u>	<u>\$ 414,510</u>	<u>\$ 517,188</u>	<u>\$ 231,115</u>	<u>\$1,237,663</u>	<u>\$ 989,662</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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 834,146	\$ 1,098,502	\$ 1,214,412	\$ 919,960
Intergovernmental revenue				
Reimbursed CAPCOG	5,664	6,082	6,593	29,029
Reimbursed TXDOT	46,152	84,021	380,186	92,597
State lateral road distribution	7,183	9,459	10,457	7,922
Gross weight fees	35,003	46,096	50,960	38,604
Total intergovernmental revenue	<u>94,002</u>	<u>145,658</u>	<u>448,196</u>	<u>168,152</u>
Depository interest	8,493	13,161	18,118	9,771
Miscellaneous				
Sale of equipment, etc.	7,972	39,751	116	-
Rent	-	-	900	-
Miscellaneous	2,327	11,270	10,274	144,028
Total miscellaneous	<u>10,299</u>	<u>51,021</u>	<u>11,290</u>	<u>144,028</u>
Total general revenue	<u>946,940</u>	<u>1,308,342</u>	<u>1,692,016</u>	<u>1,241,911</u>
Charges for services				
Auto weight fees	60,079	79,119	87,468	66,260
Vehicle registration fees	58,750	77,369	85,533	64,794
Garbage disposal fees	-	40,615	12,777	32,430
Total charges for services	<u>118,829</u>	<u>197,103</u>	<u>185,778</u>	<u>163,484</u>
Total revenues	<u>1,065,769</u>	<u>1,505,445</u>	<u>1,877,794</u>	<u>1,405,395</u>
EXPENDITURES				
Public transportation				
Administrative				
Utilities	2,305	3,248	7,126	1,797
Telephone/communications	2,059	1,747	2,177	3,138
Building repairs and replacement	1,061	16	4,991	462
Total administrative	<u>5,425</u>	<u>5,011</u>	<u>14,294</u>	<u>5,397</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2014 Actual</u>
\$ 4,067,020	\$ 4,002,472	\$ 64,548	\$ 3,901,337
47,368	9,500	37,868	9,455
602,956	582,996	19,960	-
35,021	36,500	(1,479)	35,032
170,663	112,000	58,663	155,753
<u>856,008</u>	<u>740,996</u>	<u>115,012</u>	<u>200,240</u>
49,543	62,050	(12,507)	58,728
47,839	70,724	(22,885)	34,674
900	900	-	900
167,899	185,626	(17,727)	131,399
<u>216,638</u>	<u>257,250</u>	<u>(40,612)</u>	<u>166,973</u>
<u>5,189,209</u>	<u>5,062,768</u>	<u>126,441</u>	<u>4,327,278</u>
292,926	367,466	(74,540)	379,300
286,446	290,000	(3,554)	276,826
85,822	92,615	(6,793)	91,376
<u>665,194</u>	<u>750,081</u>	<u>(84,887)</u>	<u>747,502</u>
<u>5,854,403</u>	<u>5,812,849</u>	<u>41,554</u>	<u>5,074,780</u>
14,476	15,300	824	14,003
9,121	11,550	2,429	8,843
6,530	15,000	8,470	5,400
<u>30,127</u>	<u>41,850</u>	<u>11,723</u>	<u>28,246</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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
EXPENDITURES				
Public Transportation				
Roadways				
Salaries - road employees	\$ 310,665	\$ 351,159	\$ 395,848	\$ 297,093
Social security tax	22,540	26,056	28,409	22,305
Life insurance	179	206	252	167
Health insurance	79,838	81,383	124,075	66,951
Retirement	32,806	37,082	41,802	31,376
Worker's compensation	7,685	11,229	11,061	7,768
Unemployment tax	155	176	198	148
Equipment hired	2,725	16,440	100,695	12,552
Gasoline, oil, etc.	71,713	74,031	96,317	58,190
Gravel and paving material	340,514	343,005	693,843	423,594
Hardware and supplies	5,894	9,725	14,845	6,494
Herbicides and fencing	228	641	195	240
Equipment repairs and replacements	83,776	65,125	71,319	47,953
Signs	4,718	6,463	9,305	12,130
Tires, tubes and batteries	12,203	24,134	13,677	6,965
Bridge materials	27,629	11,770	31,254	183,184
Risk insurance	5,117	5,805	7,024	4,794
Miscellaneous	8,071	861	42,516	676
Total roadways	<u>1,016,456</u>	<u>1,065,291</u>	<u>1,682,635</u>	<u>1,182,580</u>
Other				
Solid waste disposal	1,417	30,086	15,654	33,416
Donations	-	360	-	-
Total other	<u>1,417</u>	<u>30,446</u>	<u>15,654</u>	<u>33,416</u>
Total public transportation	<u>1,023,298</u>	<u>1,100,748</u>	<u>1,712,583</u>	<u>1,221,393</u>
Capital outlay				
Trucks and trailers	29,014	102,181	87,843	-
Buildings and improvements	-	-	-	-
Heavy equipment	36,298	14,995	18,909	24,977
Small tools and equipment	-	-	-	-
Total capital outlay	<u>65,312</u>	<u>117,176</u>	<u>106,752</u>	<u>24,977</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2014 Actual
\$ 1,354,765	\$ 1,390,800	\$ 36,035	\$ 1,203,145
99,310	106,397	7,087	88,047
804	770	(34)	-
352,247	346,940	(5,307)	264,412
143,066	146,868	3,802	126,812
37,743	45,761	8,018	48,703
677	809	132	843
132,412	127,695	(4,717)	11,176
300,251	510,000	209,749	419,965
1,800,956	1,993,844	192,888	1,725,410
36,958	33,000	(3,958)	36,081
1,304	11,250	9,946	12,322
268,173	224,000	(44,173)	174,960
32,616	19,500	(13,116)	12,467
56,979	92,500	35,521	65,566
253,837	180,000	(73,837)	78,022
22,740	26,500	3,760	16,922
52,124	12,000	(40,124)	5,149
<u>4,946,962</u>	<u>5,268,634</u>	<u>321,672</u>	<u>4,290,002</u>
80,573	88,500	7,927	100,366
360	12,000	11,640	-
<u>80,933</u>	<u>100,500</u>	<u>19,567</u>	<u>100,366</u>
<u>5,058,022</u>	<u>5,410,984</u>	<u>352,962</u>	<u>4,418,614</u>
219,038	263,514	44,476	150,091
-	2,500	2,500	-
95,179	356,800	261,621	263,045
-	14,500	14,500	-
<u>314,217</u>	<u>637,314</u>	<u>323,097</u>	<u>413,136</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, 2015

WITH COMPARATIVE TOTALS FOR 2014

	2015			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Debt service				
Interest expense	\$ 780	\$ 1,027	\$ 1,136	\$ 1,850
Principal retired	18,378	24,203	114,136	48,553
Total debt service	<u>19,158</u>	<u>25,230</u>	<u>115,272</u>	<u>50,403</u>
Total expenditures	<u>1,107,768</u>	<u>1,243,154</u>	<u>1,934,607</u>	<u>1,296,773</u>
Excess revenues over (under) expenditures	<u>(41,999)</u>	<u>262,291</u>	<u>(56,813)</u>	<u>108,622</u>
Other financing sources (uses)				
Capitalized leases	-	-	-	-
Transfer from other funds	-	-	-	-
Transfer to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	(41,999)	262,291	(56,813)	108,622
Fund balance, beginning of year	<u>116,077</u>	<u>152,219</u>	<u>567,211</u>	<u>122,493</u>
Fund balance, end of year	<u>\$ 74,078</u>	<u>\$ 414,510</u>	<u>\$ 510,398</u>	<u>\$ 231,115</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2014 Actual</u>
\$ 4,793	\$ 10,525	\$ 5,732	\$ 9,141
205,270	-	(205,270)	173,822
<u>210,063</u>	<u>10,525</u>	<u>(199,538)</u>	<u>182,963</u>
<u>5,582,302</u>	<u>6,058,823</u>	<u>476,521</u>	<u>5,014,713</u>
<u>272,101</u>	<u>(245,974)</u>	<u>518,075</u>	<u>60,067</u>
-	-	-	110,900
-	-	-	7,000
-	-	-	(13,500)
<u>-</u>	<u>-</u>	<u>-</u>	<u>104,400</u>
272,101	<u>\$ (245,974)</u>	<u>\$ 518,075</u>	164,467
<u>958,000</u>			<u>793,533</u>
<u>\$ 1,230,101</u>			<u>\$ 958,000</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	Supervision	Specialized Caseload Program	Substance Abuse Caseload Program	Totals (Memorandum Only)	
				2015	2014
ASSETS					
Cash and cash equivalents	\$ 400,458	\$ 61,139	\$ 59,364	\$ 520,961	\$ 520,458
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 400,458</u>	<u>\$ 61,139</u>	<u>\$ 59,364</u>	<u>\$ 520,961</u>	<u>\$ 520,458</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Fund balance - restricted	400,458	61,139	59,364	\$ 520,961	520,458
Total fund balance	<u>400,458</u>	<u>61,139</u>	<u>59,364</u>	<u>520,961</u>	<u>520,458</u>
Total liabilities and fund balance	<u>\$ 400,458</u>	<u>\$ 61,139</u>	<u>\$ 59,364</u>	<u>\$ 520,961</u>	<u>\$ 520,458</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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$252,356	\$252,356	\$ -	\$ 57,969	\$ 57,969
Miscellaneous	-	28,742	28,742	-	-	-
Total general revenue	-	281,098	281,098	-	57,969	57,969
Charges for services	-	681,385	681,385	-	-	-
Total revenues	-	962,483	962,483	-	57,969	57,969
EXPENDITURES						
Administrative and general						
Assistants	-	277,232	(277,232)	-	-	-
Probation officers	-	328,212	(328,212)	-	111,999	(111,999)
Social security	-	43,551	(43,551)	-	8,330	(8,330)
Retirement	-	63,935	(63,935)	-	11,827	(11,827)
Unemployment	-	303	(303)	-	56	(56)
Gasoline, oil, etc.	-	3,710	(3,710)	-	-	-
Hardware and supplies	-	27,509	(27,509)	-	-	-
Tires, tubes and batteries	-	1,086	(1,086)	-	-	-
Professional services	-	35,816	(35,816)	-	-	-
Travel and training	-	4,753	(4,753)	-	-	-
Meals and lodging	-	7,467	(7,467)	-	-	-
Telephone/communications	-	6,166	(6,166)	-	-	-
Miscellaneous	-	1,063	(1,063)	-	-	-
Non residential services	-	8,249	(8,249)	-	-	-
Total administrative and general	-	809,052	(809,052)	-	132,212	(132,212)
Capital outlay						
Furniture and equipment	-	29,304	(29,304)	-	-	-
Total capital outlay	-	29,304	(29,304)	-	-	-
Total expenditures	-	838,356	(838,356)	-	132,212	(132,212)
Excess revenues over (under) expenditures	-	124,127	124,127	-	(74,243)	(74,243)
Other financing sources (uses)						
Transfer to other funds	-	(129,947)	129,947	-	-	-
Transfer from other funds	-	-	-	-	76,609	(76,609)
Total other financing sources (uses)	-	(129,947)	129,947	-	76,609	(76,609)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	(5,820)	\$ (5,820)	\$ -	2,366	\$ 2,366
Fund balance, beginning of year		406,278			58,773	
Fund balance, end of year		\$400,458			\$ 61,139	

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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	Substance Abuse Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
General			
State aid	\$ -	\$ 139,825	\$ 139,825
Miscellaneous	-	-	-
Total general revenue	-	139,825	139,825
Charges for services	-	-	-
Total revenues	-	139,825	139,825
EXPENDITURES			
Administrative and general			
Assistants	-	-	-
Probation officers	-	160,216	(160,216)
Social security	-	11,991	(11,991)
Retirement	-	16,919	(16,919)
Unemployment	-	80	(80)
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	-	189,206	(189,206)
Capital outlay			
Furniture and equipment	-	-	-
Total capital outlay	-	-	-
Total expenditures	-	189,206	(189,206)
Excess revenues over (under) expenditures	-	(49,381)	(49,381)
Other financing sources (uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	53,338	(53,338)
Total other financing sources (uses)	-	53,338	(53,338)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	3,957	\$ 3,957
Fund balance, beginning of year		55,407	
Fund balance, end of year		<u>\$ 59,364</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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	2015		Variance Favorable (Unfavorable)	2014
	Budget	Actual		
REVENUES				
General				
State aid	\$ -	\$ 450,150	\$ 450,150	\$ 473,249
Miscellaneous	-	28,742	28,742	18,264
Total general revenue	-	478,892	478,892	491,513
Charges for services	-	681,385	681,385	687,594
Total revenues	-	1,160,277	1,020,452	1,179,107
EXPENDITURES				
Administrative and general				
Assistants	-	277,232	(277,232)	269,183
Probation officers	-	600,427	(600,427)	541,957
Social security	-	63,872	(63,872)	58,494
Retirement	-	92,681	(92,681)	85,494
Unemployment	-	439	(439)	568
Gasoline, oil, etc.	-	3,710	(3,710)	4,901
Hardware and supplies	-	27,509	(27,509)	33,814
Tires, tubes and batteries	-	1,086	(1,086)	5,063
Professional services	-	35,816	(35,816)	43,734
Travel and training	-	4,753	(4,753)	7,633
Meals and lodging	-	7,467	(7,467)	8,911
Telephone/communications	-	6,166	(6,166)	5,385
Miscellaneous	-	1,063	(1,063)	33,910
Non residential services	-	8,249	(8,249)	5,936
Total administrative and general	-	1,130,470	(941,264)	1,104,983
Capital outlay				
Furniture and equipment	-	29,304	(29,304)	48,604
Total capital outlay	-	29,304	(29,304)	48,604
Total expenditures	-	1,159,774	(970,568)	1,153,587
Excess revenues over (under) expenditures	-	503	49,884	25,520
Other financing sources (uses)				
Transfer to other funds	-	(129,947)	129,947	(103,748)
Transfer from other funds	-	129,947	(129,947)	103,748
Total other financing sources (uses)	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	503	\$ 49,884	25,520
Fund balance, beginning of year		520,458		494,938
Fund balance, end of year		\$ 520,961		\$ 520,458

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	<u>Local Match Fund</u>	<u>Basic Promotion Fund</u>	<u>Community Corrections Program</u>	<u>Foster Care Reimburse- ment</u>	<u>Commitment Diversion</u>
ASSETS					
Cash and cash equivalents	<u>\$ 81,657</u>	<u>\$ 12,673</u>	<u>\$ 3,547</u>	<u>\$166,201</u>	<u>\$ 2,658</u>
Total assets	<u><u>\$ 81,657</u></u>	<u><u>\$ 12,673</u></u>	<u><u>\$ 3,547</u></u>	<u><u>\$166,201</u></u>	<u><u>\$ 2,658</u></u>
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY					
Fund balance - restricted	<u>81,657</u>	<u>12,673</u>	<u>3,547</u>	<u>166,201</u>	<u>2,658</u>
Total fund equity	<u>81,657</u>	<u>12,673</u>	<u>3,547</u>	<u>166,201</u>	<u>2,658</u>
Total liabilities and fund equity	<u><u>\$ 81,657</u></u>	<u><u>\$ 12,673</u></u>	<u><u>\$ 3,547</u></u>	<u><u>\$166,201</u></u>	<u><u>\$ 2,658</u></u>

<u>Pre & Post Adjudication</u>	<u>Diversionary Placement</u>	<u>Commitment Reduction Program</u>	<u>Mental Health Services</u>	<u>Totals (Memorandum Only)</u>	
				<u>2015</u>	<u>2014</u>
<u>\$ 5,078</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,135</u>	<u>\$275,949</u>	<u>\$251,458</u>
<u>\$ 5,078</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,135</u>	<u>\$275,949</u>	<u>\$251,458</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>5,078</u>	<u>-</u>	<u>-</u>	<u>4,135</u>	<u>275,949</u>	<u>251,458</u>
<u>5,078</u>	<u>-</u>	<u>-</u>	<u>4,135</u>	<u>275,949</u>	<u>251,458</u>
<u>\$ 5,078</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,135</u>	<u>\$275,949</u>	<u>\$251,458</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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	Local Match Fund			Basic Promotion Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 110,689	\$ 110,689
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>110,689</u>	<u>110,689</u>
Charges for services						
Probation fees	700	1,237	537	-	-	-
Total charges for services	<u>700</u>	<u>1,237</u>	<u>537</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>75,700</u>	<u>76,237</u>	<u>537</u>	<u>-</u>	<u>110,689</u>	<u>110,689</u>
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	98,745	(98,745)
Social security	10,873	8,303	2,570	-	-	-
Health and life insurance	32,222	24,249	7,973	-	-	-
Retirement	15,703	11,987	3,716	-	-	-
Worker's Compensation	236	317	(81)	-	-	-
Unemployment	95	57	38	-	-	-
Operating expenses	11,977	8,838	3,139	-	1,334	(1,334)
Travel	660	1,448	(788)	-	6,594	(6,594)
Residential services	25,000	2,999	22,001	-	11,217	(11,217)
Non-residential services	3,000	537	2,463	-	1,756	(1,756)
Miscellaneous	-	-	-	-	-	-
Total administrative and general	<u>99,766</u>	<u>58,735</u>	<u>41,031</u>	<u>-</u>	<u>119,646</u>	<u>(119,646)</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>99,766</u>	<u>58,735</u>	<u>41,031</u>	<u>-</u>	<u>119,646</u>	<u>(119,646)</u>
Excess revenues over (under) expenditures	<u>(24,066)</u>	<u>17,502</u>	<u>41,568</u>	<u>-</u>	<u>(8,957)</u>	<u>(8,957)</u>
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	(257)	(257)
Transfer from other funds	-	23,036	23,036	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>23,036</u>	<u>23,036</u>	<u>-</u>	<u>(257)</u>	<u>(257)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(24,066)</u>	<u>40,538</u>	<u>\$ 64,604</u>	<u>\$ -</u>	<u>(9,214)</u>	<u>\$ (9,214)</u>
Fund balance, beginning of year		<u>41,119</u>			<u>21,887</u>	
Fund balance, end of year		<u>\$ 81,657</u>			<u>\$ 12,673</u>	

Community Corrections Program			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 20,325	\$ 20,325	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,539	3,539
-	-	-	-	-	-
-	20,325	20,325	-	3,539	3,539
-	-	-	-	-	-
-	-	-	-	-	-
-	20,325	20,325	-	3,539	3,539
-	14,770	(14,770)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	575	(575)	-	-	-
-	1,433	(1,433)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	16,778	(16,778)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	16,778	(16,778)	-	-	-
-	3,547	3,547	-	3,539	3,539
-	(3,644)	(3,644)	-	-	-
-	-	-	-	-	-
-	(3,644)	(3,644)	-	-	-
\$ -	(97)	\$ (97)	\$ -	3,539	\$ 3,539
	3,644			162,662	
	\$ 3,547			\$ 166,201	

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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	Commitment Diversion			Pre & Post Adjudication		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 2,658	\$ 2,658	\$ -	\$ 5,878	\$ 5,878
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	2,658	2,658	-	5,878	5,878
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	2,658	2,658	-	5,878	5,878
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	800	(800)
Total administrative and general	-	-	-	-	800	(800)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	800	(800)
Excess revenues over (under) expenditures	-	2,658	2,658	-	5,078	5,078
Other financing sources (uses)						
Transfer to other funds	-	(53)	(53)	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	-	(53)	(53)	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	2,605	\$ 2,605	\$ -	5,078	\$ 5,078
Fund balance, beginning of year		53			-	
Fund balance, end of year		\$ 2,658			\$ 5,078	

Diversionary Placement			Commitment Reduction Program		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ 7,587	\$ 7,587
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	7,587	7,587
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	7,587	7,587
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	13,007	(13,007)
-	-	-	-	-	-
-	-	-	-	13,007	(13,007)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	13,007	(13,007)
-	-	-	-	(5,420)	(5,420)
-	(16,673)	(16,673)	-	-	-
-	-	-	-	-	-
-	(16,673)	(16,673)	-	-	-
\$ -	(16,673)	\$ (16,673)	\$ -	(5,420)	\$ (5,420)
	16,673			5,420	
	\$ -			\$ -	

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, 2015
WITH COMPARATIVE TOTALS FOR 2014

	Mental Health Services			2015			2014
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES							
General							
State aid	\$ -	\$ 10,712	\$ 10,712	\$ -	\$ 157,849	\$ 147,137	\$ 141,897
County contributions	-	-	-	75,000	75,000	-	75,000
Depository interest	-	-	-	-	3,539	3,539	3,527
Miscellaneous	-	-	-	-	-	-	168
Total general revenue	-	10,712	10,712	75,000	236,388	150,676	220,592
Charges for services							
Probation fees	-	-	-	700	1,237	537	363
Total charges for services	-	-	-	700	1,237	537	363
Total revenues	-	10,712	10,712	75,700	237,625	151,213	220,955
EXPENDITURES							
Administrative and general							
Probation officers	-	-	-	-	113,515	(113,515)	109,835
Social security	-	-	-	10,873	8,303	2,570	8,033
Health and life insurance	-	-	-	32,222	24,249	7,973	18,428
Retirement	-	-	-	15,703	11,987	3,716	11,577
Worker's Compensation	-	-	-	236	317	(81)	201
Unemployment	-	-	-	95	57	38	77
Operating expenses	-	-	-	11,977	10,747	1,230	16,678
Travel	-	-	-	660	9,475	(8,815)	2,970
Residential services	-	4,168	(4,168)	25,000	31,391	(6,391)	18,809
Non-residential services	-	-	-	3,000	2,293	707	9,690
Miscellaneous	-	-	-	-	800	(800)	159
Total administrative and general	-	4,168	(4,168)	99,766	213,134	(113,368)	196,457
Capital outlay							
Buildings and improvements	-	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Total expenditures	-	4,168	(4,168)	99,766	213,134	(113,368)	196,457
Excess revenues over (under) expenditures	-	6,544	6,544	(24,066)	24,491	48,557	24,498
Other financing sources (uses)							
Transfer to other funds	-	(2,409)	(2,409)	-	(23,036)	(23,036)	(2,676)
Transfer from other funds	-	-	-	-	23,036	23,036	2,676
Total other financing sources (uses)	-	(2,409)	(2,409)	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	4,135	\$ 4,135	\$(24,066)	24,491	\$ 48,557	24,498
Fund balance, beginning of year		-			251,458		226,960
Fund balance, end of year		\$ 4,135			\$ 275,949		\$ 251,458

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	Health and Life Insurance	Totals (Memorandum Only)	
	<u> </u>	<u>2015</u>	<u>2014</u>
ASSETS			
Cash and cash equivalents	\$ 430,703	\$ 430,703	\$ 475,110
Total assets	<u>\$ 430,703</u>	<u>\$ 430,703</u>	<u>\$ 475,110</u>
LIABILITIES			
Accounts payable	\$ 37,413	\$ 37,413	\$ -
Total liabilities	<u>37,413</u>	<u>37,413</u>	<u>-</u>
FUND EQUITY			
Retained earnings - unreserved	\$ 393,290	\$ 393,290	\$ 475,110
Total fund equity	<u>393,290</u>	<u>393,290</u>	<u>475,110</u>
Total liabilities and fund equity	<u>\$ 430,703</u>	<u>\$ 430,703</u>	<u>\$ 475,110</u>

FAYETTE COUNTY, TEXAS

PROPRIETARY FUNDS

*COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015
WITH COMPARATIVE TOTALS FOR 2014*

	Health and Life Self Insurance Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest income	\$ 3,000	\$ 2,504	\$ (496)
Premiums	2,080,668	-	(2,080,668)
Employee HRA account contributions	255,000	212,705	(42,295)
Reimbursed claims	-	978	978
Miscellaneous	-	15,572	15,572
Total revenues	<u>2,338,668</u>	<u>231,759</u>	<u>(2,106,413)</u>
EXPENSES			
Claims	10,000	167,243	(157,243)
Employee HRA account claims	-	-	-
Administration fee	-	-	-
Miscellaneous	50,000	22,292	27,708
Refunds	-	-	-
Total expenses	<u>60,000</u>	<u>189,535</u>	<u>(129,535)</u>
Excess (deficit) of revenues over expenses	2,278,668	42,224	(2,236,444)
Other financing sources (uses)			
Transfers from (to) other funds	-	(124,044)	(124,044)
Excess revenues and other sources over (under) expenses and other uses	<u>\$2,278,668</u>	(81,820)	<u>\$ (2,360,488)</u>
Retained earnings, beginning of year		<u>475,110</u>	
Retained earnings, end of year		<u>\$ 393,290</u>	

2015			
Budget	Actual	Variance Favorable (Unfavorable)	2014 Actual
\$ 3,000	\$ 2,504	\$ (496)	\$ 3,378
2,080,668	-	(2,080,668)	983,044
255,000	212,705	(42,295)	237,998
-	978	978	702,729
-	15,572	15,572	-
<u>2,338,668</u>	<u>231,759</u>	<u>(2,106,413)</u>	<u>1,927,149</u>
10,000	167,243	(157,243)	1,744,794
-	-	-	96,340
-	-	-	440,981
50,000	22,292	27,708	5,019
-	-	-	(121)
<u>60,000</u>	<u>189,535</u>	<u>(129,535)</u>	<u>2,287,013</u>
2,278,668	42,224	(2,236,444)	(359,864)
-	(124,044)	(124,044)	475,000
<u>\$2,278,668</u>	(81,820)	<u>\$ (2,360,488)</u>	115,136
	<u>475,110</u>		<u>359,974</u>
	<u>\$ 393,290</u>		<u>\$ 475,110</u>

FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2015	2014
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ 42,224	\$ 42,224	\$ (359,864)
Adjustments to reconcile net income to net cash flow used for operating activities:			
Increase in accounts payable	37,413	37,413	-
Net cash provided by operating activities	<u>79,637</u>	<u>79,637</u>	<u>(359,864)</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	(124,044)	(124,044)	475,000
Net cash provided by capital and related financing activities	<u>(124,044)</u>	<u>(124,044)</u>	<u>475,000</u>
<i>NET INCREASE IN CASH</i>	(44,407)	(44,407)	115,136
Cash and cash equivalents, beginning of year	<u>475,110</u>	<u>475,110</u>	<u>359,974</u>
Cash and cash equivalents, end of year	<u>\$ 430,703</u>	<u>\$ 430,703</u>	<u>\$ 475,110</u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2015	2014
ASSETS				
Cash and cash equivalents	\$ 614,101	\$7,101,244	\$7,715,345	\$6,884,018
Due from other funds	-	-	-	-
Total assets	<u>\$ 614,101</u>	<u>\$7,101,244</u>	<u>\$7,715,345</u>	<u>\$6,884,018</u>
LIABILITIES				
Taxes collected in advance	\$ -	\$2,874,779	\$2,874,779	\$2,890,306
Due to other funds	-	1,489	1,489	138
Due to other entities	-	4,224,976	4,224,976	3,626,689
Total liabilities	<u>-</u>	<u>7,101,244</u>	<u>7,101,244</u>	<u>6,517,133</u>
FUND BALANCE				
Fund balance - restricted	614,101	-	614,101	366,885
Total fund balance	<u>614,101</u>	<u>-</u>	<u>614,101</u>	<u>366,885</u>
Total liabilities and fund balance	<u>\$ 614,101</u>	<u>\$7,101,244</u>	<u>\$7,715,345</u>	<u>\$6,884,018</u>

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FAYETTE COUNTY, TEXAS

FIDUCIARY FUNDS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2015
WITH COMPARATIVE TOTALS FOR 2014*

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2015	2014
REVENUES				
Contributions	\$ 58,500	\$ -	\$ 58,500	\$ 57,000
Depository interest	949	-	949	483
Miscellaneous	895,667	-	895,667	834,834
Total revenues	<u>955,116</u>	<u>-</u>	<u>955,116</u>	<u>892,317</u>
EXPENDITURES				
Administrative and general	649,591	-	649,591	769,839
Capital outlay	58,309	-	58,309	42,993
Total expenditures	<u>707,900</u>	<u>-</u>	<u>707,900</u>	<u>812,832</u>
Excess (deficit) of revenues over expenditures	247,216	-	247,216	79,485
Other financing sources (uses)				
Operating transfer in	12,442	-	12,442	4,827
Operating transfer out	(12,442)	-	(12,442)	(4,827)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	247,216	-	247,216	79,485
Fund balance, beginning of year	<u>366,885</u>	<u>-</u>	<u>366,885</u>	<u>287,400</u>
Fund balance, end of year	<u>\$614,101</u>	<u>\$ -</u>	<u>\$ 614,101</u>	<u>\$366,885</u>

FAYETTE COUNTY, TEXAS
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund	Sheriff Forfeiture Fund
ASSETS					
Cash and cash equivalents	\$ 7,378	\$130,572	\$105,444	\$293,523	\$ 51,479
Total assets	<u>\$ 7,378</u>	<u>\$130,572</u>	<u>\$105,444</u>	<u>\$293,523</u>	<u>\$ 51,479</u>
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Fund balance - restricted	7,378	130,572	105,444	293,523	51,479
Total fund balance	<u>7,378</u>	<u>130,572</u>	<u>105,444</u>	<u>293,523</u>	<u>51,479</u>
Total liabilities and fund balance	<u>\$ 7,378</u>	<u>\$130,572</u>	<u>\$105,444</u>	<u>\$293,523</u>	<u>\$ 51,479</u>

Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
				2015	2014
<u>\$ 2,629</u>	<u>\$ 16,535</u>	<u>\$ 1,339</u>	<u>\$ 5,202</u>	<u>\$614,101</u>	<u>\$366,885</u>
<u><u>\$ 2,629</u></u>	<u><u>\$ 16,535</u></u>	<u><u>\$ 1,339</u></u>	<u><u>\$ 5,202</u></u>	<u><u>\$614,101</u></u>	<u><u>\$366,885</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>2,629</u>	<u>16,535</u>	<u>1,339</u>	<u>5,202</u>	<u>614,101</u>	<u>366,885</u>
<u>2,629</u>	<u>16,535</u>	<u>1,339</u>	<u>5,202</u>	<u>614,101</u>	<u>366,885</u>
<u><u>\$ 2,629</u></u>	<u><u>\$ 16,535</u></u>	<u><u>\$ 1,339</u></u>	<u><u>\$ 5,202</u></u>	<u><u>\$614,101</u></u>	<u><u>\$366,885</u></u>

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2015

WITH COMPARATIVE TOTALS FOR 2014

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
REVENUES				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	554
Miscellaneous	3,990	511,365	2,401	292,070
Total revenues	<u>3,990</u>	<u>511,365</u>	<u>2,401</u>	<u>292,624</u>
EXPENDITURES				
Administrative and general	2,116	509,045	4,063	169
Capital outlay	-	-	9,893	-
Total expenditures	<u>2,116</u>	<u>509,045</u>	<u>13,956</u>	<u>169</u>
Excess of revenues over expenditures	1,874	2,320	(11,555)	292,455
Other financing sources(uses)				
Operating transfer in	-	-	3,140	-
Operating transfer out	-	-	-	(1,330)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>3,140</u>	<u>(1,330)</u>
Excess revenues and other sources over(under) expenditures and other uses	1,874	2,320	(8,415)	291,125
Fund balance, beginning of year	<u>5,504</u>	<u>128,252</u>	<u>113,859</u>	<u>2,398</u>
Fund balance, end of year	<u>\$ 7,378</u>	<u>\$ 130,572</u>	<u>\$ 105,444</u>	<u>\$ 293,523</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2015	2014
\$ -	\$ -	\$ 58,500	\$ -	\$ -	\$ 58,500	\$ 57,000
-	160	-	28	207	949	483
36,623	4,330	870	57	43,961	895,667	834,834
<u>36,623</u>	<u>4,490</u>	<u>59,370</u>	<u>85</u>	<u>44,168</u>	<u>955,116</u>	<u>892,317</u>
24,634	-	66,061	-	43,503	649,591	769,839
48,416	-	-	-	-	58,309	42,993
<u>73,050</u>	<u>-</u>	<u>66,061</u>	<u>-</u>	<u>43,503</u>	<u>707,900</u>	<u>812,832</u>
(36,427)	4,490	(6,691)	85	665	247,216	79,485
1,073	-	8,229	-	-	12,442	4,827
-	(11,112)	-	-	-	(12,442)	(4,827)
<u>1,073</u>	<u>(11,112)</u>	<u>8,229</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(35,354)	(6,622)	1,538	85	665	247,216	79,485
86,833	9,251	14,997	1,254	4,537	366,885	287,400
<u>\$ 51,479</u>	<u>\$ 2,629</u>	<u>\$ 16,535</u>	<u>\$ 1,339</u>	<u>\$ 5,202</u>	<u>\$ 614,101</u>	<u>\$366,885</u>

FAYETTE COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2015

	<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	\$ 1,808	\$21,714	\$2,874,779	\$ 1,489	\$76,686	\$1,084,796	\$122,455
Due from other funds	-	-	-	-	-	-	-
Total assets	\$ 1,808	\$21,714	\$2,874,779	\$ 1,489	\$76,686	\$1,084,796	\$122,455
LIABILITIES							
Taxes collected in advance	\$ -	\$ -	\$2,874,779	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	1,489	-	-	-
Due to other entities	1,808	21,714	-	-	76,686	1,084,796	122,455
Total liabilities	1,808	21,714	2,874,779	1,489	76,686	1,084,796	122,455
FUND BALANCE							
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	\$ 1,808	\$21,714	\$2,874,779	\$ 1,489	\$76,686	\$1,084,796	\$122,455

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2015	2014
\$20,000	\$ 8,117	\$ 3,494	\$ 3,418	\$16,147	\$ 71,995	\$2,794,346	\$7,101,244	\$6,517,133
-	-	-	-	-	-	-	-	-
<u>\$20,000</u>	<u>\$ 8,117</u>	<u>\$ 3,494</u>	<u>\$ 3,418</u>	<u>\$16,147</u>	<u>\$ 71,995</u>	<u>\$2,794,346</u>	<u>\$7,101,244</u>	<u>\$6,517,133</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,874,779	\$2,890,306
-	-	-	-	-	-	-	1,489	138
20,000	8,117	3,494	3,418	16,147	71,995	2,794,346	4,224,976	3,626,689
<u>20,000</u>	<u>8,117</u>	<u>3,494</u>	<u>3,418</u>	<u>16,147</u>	<u>71,995</u>	<u>2,794,346</u>	<u>7,101,244</u>	<u>6,517,133</u>
-	-	-	-	-	-	-	-	-
<u>\$20,000</u>	<u>\$ 8,117</u>	<u>\$ 3,494</u>	<u>\$ 3,418</u>	<u>\$16,147</u>	<u>\$ 71,995</u>	<u>\$2,794,346</u>	<u>\$7,101,244</u>	<u>\$6,517,133</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 2014 AND THE PRIOR FIVE YEARS

<u>Year</u>	<u>Ad Valorem Tax Assessment</u>		<u>Fayette County</u>	
	<u>Assessed Value</u>	<u>Assessment Percentage</u>	<u>Tax Rate Per \$100 Assessed Value</u>	<u>Tax Levied</u>
2015	\$ 2,669,092,526	100%	0.2873	\$ 7,668,303
2014	\$ 2,504,255,705	100%	0.2873	\$ 7,194,727
2013	\$ 2,406,087,922	100%	0.2873	\$ 6,912,691
2012	\$ 2,259,667,800	100%	0.2777	\$ 6,275,097
2011	\$ 2,227,507,051	100%	0.2773	\$ 6,176,877
2010	\$ 2,198,974,984	100%	0.2767	\$ 6,084,564

<u>Year</u>	<u>Ad Valorem Tax Assessment</u>		<u>Farm-To-Market Roads</u>	
	<u>Assessed Value</u>	<u>Assessment Percentage</u>	<u>Tax Rate Per \$100 Assessed Value</u>	<u>Tax Levied</u>
2015	\$ 2,648,854,345	100%	0.1320	\$ 3,496,488
2014	\$ 2,484,757,388	100%	0.1320	\$ 3,279,880
2013	\$ 2,394,171,118	100%	0.1320	\$ 3,160,306
2012	\$ 2,247,511,730	100%	0.1320	\$ 2,966,715
2011	\$ 2,215,260,882	100%	0.1314	\$ 2,910,853
2010	\$ 2,186,958,041	100%	0.1314	\$ 2,873,663

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INTERNAL CONTROL AND COMPLIANCE

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

Honorable County Judge and
Commissioners' Court
Fayette County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of Fayette County, Texas, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Fayette County, Texas', basic financial statements and have issued our report thereon dated July 29, 2016.

Internal Control Over Financial Reporting

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

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

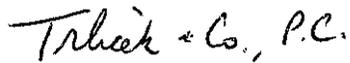
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or, significant deficiencies. Given these limitations, during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

Compliance and Other Matters

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

Purpose of this Report

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



Trlicek & Co., P.C.
June 29, 2016



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133
AND TEXAS UNIFORM GRANT MANAGEMENT STANDARDS (UGMS)

To the Honorable Judge and County Commissioners
Fayette County
La Grange, Texas

Report on Compliance for Each Major Program

We have audited Fayette County, Texas' (the "County") compliance with the types of compliance requirements described in OMB *Circular A-133 Compliance Supplement* and the State of Texas *Uniform Grant Management Standards* ("UGMS"), that could have a direct and material effect on the County's major state program for the year ended December 31, 2015. The County's major state program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and UGMS. Those standards, OMB Circular A-133 and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

Management of the Count is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

Report on Schedules of Expenditures of State Awards Required by OMB Circular A-133 and State of Texas *Uniform Grant Management Standards*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 29, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedules of Expenditures of Federal and State Awards are presented for purposes of additional analysis as required by OMB Circular A-133 and UGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 Schedules of Expenditures of Federal and State Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and UGMS. Accordingly, this report is not suitable for any other purpose.

Trlicek & Co., P.C.

Trlicek & Co., P. C.
La Grange, Texas
July 29, 2016

**FAYETTE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

Federal/State Grantor- Pass-Through Grantor/Program or Cluster Title	CFDA Number	Program Expenditures
U.S. Department of Justice:		
SCAAP	16.606	\$ 4,598
Bulletproof Vest Program	16.607	894
U.S. Department of Health and Human Services:		
Foster Care Title IVD	93.658	7,726
Total Federal Program Expenditures		\$ 13,218
<u>State Grantor:</u>		
Office of Court Adm.-Indigent Defense Services		23,469
Department of Transportation-Routine Airport Maint. Program		15,982
Health Services-EMS Local Projects		8,477
State of Texas-Chapter 19 Voter Registration Funds		3,501
State of Texas-N.R.A. Foundation, Inc.		4,090
State of Texas-Solid Waste-Recycling Forklift		24,977
State of Texas-TXDOT-County Transportation Infrastructure Fund	CTIF-01-076	602,956
State of Texas-DHS-Tobacco Settlement Distribution		34,408
State of Texas-FEMA-Public Assistance		135,751
State of Texas-CATRAC-Grant for EMS supplies		8,858
Total State Program Expenditures		\$ 862,469
Total Federal and State Program Expenditures		\$ 875,687

Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Fayette County, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

FAYETTE COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal and State awards presents the activity of all federal and state award programs of Fayette County, Texas (the "County"). The County's reporting entity is defined in Note to the County's basic financial statements. All federal and state awards received directly by the primary government from federal and state agencies, as well as federal and state awards passed through other government agencies, are included in the scope of OMB Circular A-133 and the State of Texas Uniform Grant Management Standards and are included on the Expenditures of Federal and State Awards.

Basis of Accounting

The accompanying Schedules of Expenditures of Federal and State Awards are presented using the modified accrual basis of accounting for governmental funds, which are described in Note 1 of the County's Annual Financial Report.

B - RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying Schedules of Expenditures of Federal and State Awards may not agree with the amounts reported in the related federal and state financial reports filed with grantor agencies because those reports are filed on the cash basis.

C - CONTINGENCIES

The County participates in several federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds, of any money received may be required and the collectability of any related receivable at December 31, 2015 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

**FAYETTE COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED DECEMBER 31, 2015**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? yes x no

Reportable conditions identified that are not considered to be material weaknesses? yes x none reported

Noncompliance material to financial statements noted? yes x no

Federal and/or State Awards

Internal control over major programs:

Material weakness identified? yes x no

Reportable conditions identified that are not considered to be material weaknesses? yes x none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of Circular A-133? yes x no

Identification of major programs:

CFDA Numbers Name of Federal and/or State Program

N/A County Transportation Infrastructure Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? x yes no

**FAYETTE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015**

SECTION II - FINANCIAL STATEMENT FINDINGS

Prior Year:

There were no findings for the prior year.

Current Year:

There are no findings reported for the year ended December 31, 2015.

SECTION III - FEDERAL AND/OR STATE AWARD FINDINGS AND QUESTIONED COSTS

Prior Year:

There were no findings for the prior year.

Current Year:

There were no findings reported for the year ended December 31, 2015.