

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2016

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	Linda Svrcek
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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TRLICEK & CO., P.C.

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

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and
Commissioners' Court
Fayette County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

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

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

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

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

Trlicek & Co., P.C.

Trlicek & Co., P.C.
July 21, 2017

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, 2016. 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	2016	2015	Dollar Change	Total Percentage Change 2016-2015
Current and other assets	\$ 4,472,346	\$ 4,517,422	\$ (45,076)	-1.00%
Capital assets, net	10,287,006	9,742,971	544,035	5.58%
Deferred outflows	4,211,886	412,411	3,799,475	100.00%
Total assets	18,971,238	14,672,804	4,298,434	29.30%
Current and other liabilities	736,131	623,995	112,136	17.97%
Long-term liabilities	5,124,454	2,540,031	2,584,423	101.75%
Deferred inflows	437,787	209,209	-	100.00%
Total liabilities	6,298,372	3,373,235	2,925,137	86.72%
Net Position:				
Net investment in capital assets	9,022,159	8,324,334	697,825	8.38%
Restricted for debt service	-	(10,159)	10,159	-100.00%
Unassigned	3,649,707	2,985,394	664,313	22.25%
Total net position	\$ 12,671,866	\$ 11,299,569	\$ 1,372,297	12.14%

The County's assets exceeded liabilities by \$12,671,866 at the close of the fiscal year. The majority of the County's net position is invested in capital assets (land, buildings, and equipment) owned by the County. These assets are not available for future expenditures since they will not be sold. Unassigned net position — the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$3,649,707 at the end of the year.

General Governmental Functions

General Fund

A deficit of revenues under expenditures of \$ 222,322 was reported for the calendar year ended December 31, 2016. For comparison purposes, revenues from the General Fund amounted to \$13,256,358 and \$13,241,220 for the calendar years ended December 31, 2016 and 2014, respectively. The sources of revenues for the 2016 calendar year are summarized below.

Description	2016	2015	Dollar Change	Total Percentage Change 2016-2015
Ad valorem taxes	\$ 7,108,902	\$ 7,119,389	\$ (10,487)	-0.15%
Other taxes	1,677,302	1,842,860	(165,558)	-8.98%
Licenses and permits	63,442	44,300	19,142	43.21%
Intergovernmental	335,824	275,672	60,152	21.82%
Fines and forfeitures	929,070	820,307	108,763	13.26%
Depository interest	62,692	74,745	(12,053)	-16.13%
Miscellaneous	297,299	246,403	50,896	20.66%
Charges for services	2,781,827	2,817,544	(35,717)	-1.27%
Total revenues	<u>\$ 13,256,358</u>	<u>\$ 13,241,220</u>	<u>\$ 15,138</u>	<u>0.11%</u>

Expenditures from the General Fund amounted to \$13,378,612 and \$13,378,612 for the calendar years ended December 31, 2016 and 2015, respectively. An analysis of expenditures for the year is presented as follows:

Description	2016	2015	Dollar Change	Total Percentage Change 2016-2015
Administrative and general	\$ 2,167,025	\$ 2,270,956	\$ (103,931)	-4.58%
Financial administration	984,917	929,645	55,272	5.95%
Judicial	1,117,606	1,124,689	(7,083)	-0.63%
Legal	470,504	448,559	21,945	4.89%
Public safety	5,868,885	5,938,569	(69,684)	-1.17%
Public facilities	1,531,381	1,456,945	74,436	5.11%
Capital outlay	834,500	578,279	256,221	44.31%
Other expenditures	698,337	630,970	67,367	10.68%
Total expenditures	<u>\$ 13,673,155</u>	<u>\$ 13,378,612</u>	<u>\$ 294,543</u>	<u>2.20%</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 \$6,939,871 and expenditures of \$7,501,688 for the calendar year ended December 31, 2016.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2016, this fund had revenues of \$260,910 and expenditures of \$250,751. These expenditures consisted of principal payments of \$224,014 and interest payments of \$26,737.

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 \$279,318 and expenses of \$149,906 for the calendar year ended December 31, 2016.

Fiduciary Funds

The County maintains Expendable Trust Funds. These funds consist of the Check Collection and Processing Fund, Court Costs Fund, County Attorney Forfeiture Fund, County Attorney Seizure Fund, Sheriff Forfeiture Fund, Narcotics Unit Seizure Fund, Narcotics Unit Forfeiture Operating Fund, Permanent School Fund, and Permanent School Available Fund. These funds had combined revenues of \$1,737,538 and expenditures of \$1,399,530 for the calendar year ended December 31, 2016.

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 \$127,415.

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 2016.

Fund	2016	2015
General Fund	141,408	353,631
Special Revenue Fund	2,634,859	2,671,147
Debt Service Fund	-	(10,159)
Proprietary Fund	278,537	430,703
Fiduciary Funds	8,134,255	7,715,345
Total	\$ 11,189,059	\$ 11,160,667

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, 2016

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 4,008,063
Taxes receivable, net	313,837
Sales tax receivable	123,853
Due from state	23,104
Due from other fund	3,489
Capital assets:	
Land	1,776,710
Buildings	11,418,715
Equipment	12,541,183
Vehicles	2,777,413
Total capital assets	<u>28,514,021</u>
Less accumulated depreciation	<u>(18,227,015)</u>
Total capital assets, net	<u>10,287,006</u>
Total assets	<u><u>14,759,352</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges	<u>4,211,886</u>
Total Outflows of Resources	<u><u>4,211,886</u></u>
LIABILITIES	
Accounts payable	191,354
Overdrafts	8,359
Noncurrent Liabilities:	
Due within one year	537,418
Due in more than one year	727,429
Net pension liability	4,397,025
Total liabilities	<u><u>5,861,585</u></u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	<u>437,787</u>
Total Deferred Inflows of Resources	<u><u>437,787</u></u>
NET POSITION	
Net investment in capital assets	9,022,159
Unassigned	3,649,707
Total net position	<u><u>\$ 12,671,866</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, 2016

WITH COMPARATIVE TOTALS FOR 2015

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$7,108,902	\$3,980,252	\$ 258,296	\$ -
Other taxes	1,677,302	-	-	-
Licenses and permits	63,442	-	-	-
Intergovernmental revenue	335,824	915,571	-	-
Fines and forfeitures	929,070	-	-	-
Depository interest	62,692	57,678	2,614	4,431
Tobacco settlement	-	28,113	-	-
Miscellaneous	297,299	348,024	-	1,733,107
Total general	<u>10,474,531</u>	<u>5,329,638</u>	<u>260,910</u>	<u>1,737,538</u>
Charges for services	2,781,827	1,610,233	-	-
Total revenues	<u>13,256,358</u>	<u>6,939,871</u>	<u>260,910</u>	<u>1,737,538</u>
EXPENDITURES				
Administrative and general	1,607,790	1,583,630	-	1,347,899
Financial administration	984,917	-	-	-
Judicial	1,117,606	-	-	-
Legal	470,504	-	-	-
Public safety	5,868,885	-	-	-
Public transportation	-	4,889,306	-	-
Public facilities	1,531,381	-	-	-
Public health	-	73,698	-	-
Extension service	273,801	-	-	-
Elections	160,053	-	-	-
Rural addressing	83,866	-	-	-
Capital outlay	-	-	-	-
Depreciation	1,134,000	-	-	-
Debt service:				
Interest paid	13,580	1,922	26,737	-
Principal retired	-	-	-	-
Total expenditures	<u>13,246,383</u>	<u>6,548,556</u>	<u>26,737</u>	<u>1,347,899</u>
Excess (deficit) of revenues over expenditures	9,975	391,315	234,173	389,639
Other financing sources (uses)	<u>194,475</u>	<u>376,734</u>	<u>(224,014)</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	204,450	768,049	10,159	389,639
Fund balance, beginning of year	7,632,881	3,062,746	(10,159)	614,101
Fund balance, end of year	<u>\$7,837,331</u>	<u>\$3,830,795</u>	<u>\$ -</u>	<u>\$1,003,740</u>

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

Totals
(Memorandum Only)

2016	2015
\$ 11,347,450	\$ 11,456,159
1,677,302	1,842,860
63,442	44,300
1,251,395	1,370,097
929,070	820,307
127,415	144,748
28,113	34,409
<u>2,378,430</u>	<u>1,942,719</u>
17,802,617	17,655,599
<u>4,392,060</u>	<u>4,314,689</u>
<u>22,194,677</u>	<u>21,970,288</u>
4,539,319	4,298,202
984,917	929,645
1,117,606	1,124,689
470,504	448,559
5,868,885	5,531,956
4,889,306	5,058,022
1,531,381	1,456,945
73,698	66,840
273,801	271,658
160,053	129,105
83,866	80,369
-	401,830
1,134,000	1,089,275
42,239	56,441
-	-
<u>21,169,575</u>	<u>20,943,536</u>
1,025,102	1,026,752
<u>347,195</u>	<u>119,344</u>
1,372,297	1,146,096
<u>11,299,569</u>	<u>10,153,473</u>
<u>\$ 12,671,866</u>	<u>\$ 11,299,569</u>

FAYETTE COUNTY, TEXAS*BALANCE SHEET - GOVERNMENTAL FUNDS**DECEMBER 31, 2016*

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 141,408	\$ 3,588,118	\$ 3,729,526
Taxes receivable, net	313,837	-	313,837
Sales tax receivable	123,853	-	123,853
Due from state	-	23,104	23,104
Due from other fund	3,489	-	3,489
Total assets	<u>582,587</u>	<u>3,611,222</u>	<u>4,193,809</u>
 LIABILITIES			
Accounts payable	75,084	116,270	191,354
Overdrafts	-	8,359	8,359
Deferred tax revenue	313,837	-	313,837
Total liabilities	<u>388,921</u>	<u>124,629</u>	<u>513,550</u>
 FUND BALANCES			
Unassigned	193,666	-	193,666
Restricted for debt service	-	-	-
Restricted for special revenue and expendable trust funds	-	3,486,593	3,486,593
Total fund balances	<u>193,666</u>	<u>3,486,593</u>	<u>3,680,259</u>
Total liabilities and fund balances	<u>\$ 582,587</u>	<u>\$ 3,611,222</u>	<u>\$ 4,193,809</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, 2016

Total fund balances - governmental funds balance sheet	\$ 3,680,259
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not reported in the funds.	10,287,006
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	313,837
The assets and liabilities of internal service funds are included in governmental activities.	278,537
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	(1,264,847)
Recognition of the County's net pension liability is not reported in the funds	(4,397,025)
Deferred resources inflows related to the pension plan are not reported in the funds	(437,787)
Deferred resources outflows related to the pension plan are not reported in the funds	<u>4,211,886</u>
Net position of governmental activities - statement of net position	<u><u>\$12,671,866</u></u>

The accompanying notes are an integral part of this statement.

FAYETTE COUNTY, TEXAS

*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016*

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 7,108,902	\$ 4,238,548	\$ 11,347,450
Other taxes	1,677,302	-	1,677,302
Licenses and permits	63,442	-	63,442
Intergovernmental revenue	335,824	915,571	1,251,395
Fines and forfeitures	929,070	-	929,070
Depository interest	62,692	64,723	127,415
Tobacco settlement	-	28,113	28,113
Miscellaneous	297,299	2,081,131	2,378,430
Total general	<u>10,474,531</u>	<u>7,328,086</u>	<u>17,802,617</u>
Charges for services	2,781,827	1,610,233	4,392,060
Total revenues	<u>13,256,358</u>	<u>8,938,319</u>	<u>22,194,677</u>
EXPENDITURES			
Administrative and general	2,167,025	2,931,529	5,098,554
Financial administration	984,917	-	984,917
Judicial	1,117,606	-	1,117,606
Legal	470,504	-	470,504
Public safety	5,868,885	-	5,868,885
Public transportation	-	4,889,306	4,889,306
Public facilities	1,531,381	-	1,531,381
Public health	-	73,698	73,698
Extension service	273,801	-	273,801
Elections	160,053	-	160,053
Rural addressing	83,866	-	83,866
Capital outlay	834,500	876,958	1,711,458
Debt service:			
Interest paid	13,580	28,659	42,239
Principal retired	167,037	340,191	507,228
Total expenditures	<u>13,673,155</u>	<u>9,140,341</u>	<u>22,813,496</u>
Excess (deficit) of revenues over expenditures	(416,797)	(202,022)	(618,819)
Other financing sources (uses)	<u>194,475</u>	<u>401,424</u>	<u>595,899</u>
Excess revenues and other sources over (under) expenditures and other uses	(222,322)	199,402	(22,920)
Fund balance, beginning of year	415,988	3,287,191	3,703,179
Fund balance, end of year	<u>\$ 193,666</u>	<u>\$ 3,486,593</u>	<u>\$ 3,680,259</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, 2016*

Net change in fund balances - total governmental funds	\$ (22,920)
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are not reported as expenses in the statement of activities.	1,221,199
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,134,000)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	507,228
Change in County's net pension liability is not reported in the funds	<u>800,790</u>
Change in net position of governmental activities - statement of activities	<u><u>\$ 1,372,297</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, 2016

	Nonmajor Internal Service Fund
	Internal Service Funds
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 278,537
Total Current Assets	<u>278,537</u>
Total Assets	<u><u>\$ 278,537</u></u>
LIABILITIES:	
Accounts payable	\$ -
Total Liabilities	<u>-</u>
NET POSITION:	
Unassigned	<u>278,537</u>
Total Net Position	<u><u>\$ 278,537</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, 2016*

	<u>Nonmajor Internal Service Fund</u>
	<u>Internal Service Funds</u>
OPERATING REVENUES:	
Employee HRA account contributions	\$ 223,538
Interest income	2,069
Miscellaneous	<u>53,711</u>
Total revenues	279,318
OPERATING EXPENSES:	
Claims	146,870
Administration fee	450
Miscellaneous	<u>2,586</u>
Total expenses	<u>149,906</u>
Excess (deficit) of revenues over expenses	129,412
Other financing sources (uses)	
Operating transfers out	<u>(244,165)</u>
Total other financing sources (uses)	<u>(244,165)</u>
Change in Net Position	(114,753)
Total Net Position, beginning of year	<u>393,290</u>
Total Net Position, end of year	<u><u>\$ 278,537</u></u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2016

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

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
STATEMENT OF NET POSITION
AGENCY FUNDS
DECEMBER 31, 2016

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 7,180,996
Due from other funds	<u>9,176</u>
Total assets	<u><u>\$ 7,190,172</u></u>
LIABILITIES	
Overdrafts	\$ 5,687
Taxes collected in advance	3,982,923
Due to other funds	3,489
Due to other entities	<u>3,198,073</u>
Total liabilities and net position	<u><u>\$ 7,190,172</u></u>

The accompanying notes are an integral part of these statements

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

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, 2016, 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, 2016**

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements

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

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

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

C. Fund Accounting

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

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

Governmental Fund Types

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

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

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

Proprietary Fund Types

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

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

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, 2016**

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, 2016

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, 2016**

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, 2016, 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	\$ 13,677,552	\$ 13,499,552	\$ (178,000)
Special Revenue Funds	5,852,550	5,457,904	(394,646)
Debt Service Fund	279,000	279,000	-
Totals	<u>\$ 19,809,102</u>	<u>\$ 19,236,456</u>	<u>\$ (572,646)</u>

For fiscal year ended December 31, 2016, 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	\$ 13,677,456	\$ 14,296,248	\$ 618,792
Special Revenue Funds	7,004,511	7,077,906	73,395
Debt Service Fund	281,330	281,330	-
Totals	<u>\$ 20,963,297</u>	<u>\$ 21,655,484</u>	<u>\$ 692,187</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, 2016, 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, 2016**

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, 2016 were as follows:

Transfers To	Transfers From	Amount
Debt Service Fund	General Fund	\$ 24,690
Special Revenue Fund	General Fund	25,000
General Fund	Proprietary Fund	244,165

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, 2016**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2016 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,717,949,065 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$.2578
Special Revenue:	
Road & Bridge	.0200
Road & Bridge Special	<u>.1323</u>
Total Special Revenue	.1523
Debt Service	<u>.0101</u>
Total	\$ <u>.4202</u>

The County had delinquent taxes receivable at December 31, 2016 of \$392,296. An allowance for uncollectible taxes is \$78,459 at December 31, 2016. The net taxes receivable was \$313,837 which is reflected on the General Fund – Balance Sheet at December 31, 2016.

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 2016 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, 2016 were \$3,982,923.

NOTE 7 - PENSION OBLIGATION

Texas County and District Retirement System (TCDRS)

A. Plan Description

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

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

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	105
Inactive employees entitled to but not yet receiving benefits	154
Active employees	218
	477

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, 2016, 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, 2015, 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, 2016

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	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index Hedge Fund Research, Inc. (HFRI) Fund of Funds	5.00%	6.90%
Hedge Funds	Composite Index	<u>25.00%</u>	5.25%
		<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, 2016**

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 12/31/2014	\$ 41,912,572	\$ 40,285,654	\$ 1,626,918
Changes for the year:			
Service cost	1,058,013	-	1,058,013
Interest on total pension liability	3,384,065	-	3,384,065
Effect of plan changes	(134,977)	-	(134,977)
Effect of economic/demographic gains or losses	(351,099)	-	(351,099)
Effect of assumptions changes or inputs	456,963	-	456,963
Refund of contributions	(61,025)	(61,025)	-
Benefits payments	(1,592,272)	(1,592,272)	-
Administrative expenses		(29,011)	29,011
Member contributions		611,981	(611,981)
Net investment income		9,488	(9,488)
Employer contributions		923,215	(923,215)
Other changes		127,184	(127,184)
Balance at 12/31/2015	<u>\$ 44,672,240</u>	<u>\$ 40,275,214</u>	<u>\$ 4,397,026</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	\$ 44,672,239	\$ 39,917,535
Fiduciary Net Position	40,275,214	40,275,214	40,275,214
Net Pension Liability / (Asset)	<u>\$ 10,103,294</u>	<u>\$ 4,397,025</u>	<u>\$ (357,679)</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, 2016

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 \$728,348. 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 12/31/2015 Expense	Balance of Deferred Inflows 12/31/2015	Balance of Deferred Outflows 12/31/2015
Investment (gains) or losses	\$ 3,281,870	12/31/2015	5.0	\$ 656,374	\$ -	\$2,625,496
	515,514	12/31/2014	5.0	103,103	-	309,308
Economic/demographic (gains)	(351,099)	12/31/2015	5.0	(70,220)	280,880	-
	(261,512)	12/31/2014	5.0	(52,302)	156,907	-
Assumption changes or inputs	456,963	12/31/2015	5.0	91,393	-	365,570
	-	12/31/2014	5.0	-	-	-
Employer contributions made subsequent to measurement date				-	-	911,512
				<u>\$ 728,348</u>	<u>\$ 437,787</u>	<u>\$4,211,886</u>

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

Year ended December 31:	
2016	\$ 728,347
2017	728,347
2018	728,347
2019	677,547
	<u>\$ 2,862,588</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, 2016, no premiums were received and \$450 in administrative fees were paid. Fund equity as of December 31, 2016 was \$278,537.

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 2016 will be adequate to fund estimated liabilities.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 9 - FIXED ASSETS

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

	Balance 1/1/2016	Additions	Dispositions	Balance 12/31/2016
Land	\$ 1,736,710	\$ 40,000	\$ -	\$ 1,776,710
Buildings	11,082,280	345,485	(9,050)	11,418,715
Equipment	11,917,997	1,081,008	(457,822)	12,541,183
Vehicles	2,684,975	244,965	(152,527)	2,777,413
Total capital assets	\$ 27,421,962	\$ 1,711,458	\$ (619,399)	\$ 28,514,021
Accumulated depreciation				
Buildings	(5,986,200)	(271,192)	(9,050)	(6,248,342)
Equipment	(9,550,365)	(653,793)	(438,637)	(9,765,521)
Vehicles	(2,142,426)	(209,015)	(138,289)	(2,213,152)
Total accumulated depreciation	(17,678,991)	(1,134,000)	(585,976)	(18,227,015)
Total capital assets, net	\$ 9,742,971	\$ 577,458	\$ (1,205,375)	\$ 10,287,006

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 \$48,218 for the year ended December 31, 2016.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2016:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2016
Radio Equipment	October 13, 2014	2.00%	\$ 350,457
Max Pak Bailer	January 15, 2015	1.95%	48,562
In-Car Video Cameras	November 11, 2015	1.92%	130,094
John Deere Tractor w/Boom Axe	February 10, 2016	1.75%	142,858
Two John Deere Backhoes	March 28, 2016	1.69%	208,876
			<u>\$ 880,847</u>

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 10 – LEASE OBLIGATIONS (Continued)

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

Year ending December 31,	Long-term Debt Account Group
2017	\$ 301,906
2018	301,905
2019	276,908
2020	34,099
Minimum lease payments for all capital leases	914,818
Less amount representing interest	(33,971)
Present value of minimum lease payments	<u>\$ 880,847</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, 2016 were \$264,000.

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, 2016 were \$120,000.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016
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, 2015	\$ 396,000	\$ 235,000	\$ 631,000
Bond issued	-	-	-
Bonds retired	(132,000)	(115,000)	(247,000)
Balance, December 31, 2016	<u>\$ 264,000</u>	<u>\$ 120,000</u>	<u>\$ 384,000</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2016 are as follows:

Year Ending December 31,	<u>Series 2003</u>		<u>Series 2007</u>		<u>Total</u>	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 132,000	\$ 11,643	\$ 120,000	\$ 5,580	\$ 252,000	\$ 17,223
2018	132,000	5,822	-	-	132,000	5,822
	<u>\$ 264,000</u>	<u>\$ 17,465</u>	<u>\$ 120,000</u>	<u>\$ 5,580</u>	<u>\$ 384,000</u>	<u>\$ 23,045</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2016, 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 \$28,112 of which the Commissioner's Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

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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, 2016*

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$7,028,735	\$7,028,735	\$7,108,902	\$ 80,167
Other taxes	1,926,300	1,748,300	1,677,302	(70,998)
Licenses and permits	65,000	65,000	63,442	(1,558)
Intergovernmental revenue	297,517	297,517	335,824	38,307
Fines and forfeitures	945,000	945,000	929,070	(15,930)
Depository interest	90,000	90,000	62,692	(27,308)
Miscellaneous	190,000	190,000	297,299	107,299
Charges for services	3,135,000	3,135,000	2,781,827	(353,173)
Total revenues	<u>13,677,552</u>	<u>13,499,552</u>	<u>13,256,358</u>	<u>(243,194)</u>
EXPENDITURES				
Administrative and general	2,341,716	2,341,716	2,167,025	174,691
Financial administration	987,691	994,841	984,917	9,924
Judicial	1,124,319	1,143,290	1,117,606	25,684
Legal	541,422	541,422	470,504	70,918
Public safety	6,368,057	6,615,603	5,868,885	746,718
Public facilities	1,428,017	1,525,142	1,531,381	(6,239)
Extension service	288,367	288,367	273,801	14,566
Elections	164,496	164,496	160,053	4,443
Rural addressing	83,045	83,045	83,866	(821)
Capital outlay	340,000	588,000	834,500	(246,500)
Debt service:				
Interest paid	10,326	10,326	13,580	(3,254)
Principal retired	-	-	167,037	(167,037)
Total expenditures	<u>13,677,456</u>	<u>14,296,248</u>	<u>13,673,155</u>	<u>623,093</u>
Excess (deficit) of revenues over (under) expenditures	96	(796,696)	(416,797)	379,899
Other financing sources (uses)	<u>(413,000)</u>	<u>(413,000)</u>	<u>194,475</u>	<u>607,475</u>
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	<u>(412,904)</u>	<u>(1,209,696)</u>	<u>(222,322)</u>	<u>987,374</u>
Fund balance, beginning of year	415,988	415,988	415,988	-
Fund balance, end of year	<u>\$ 3,084</u>	<u>\$ (793,708)</u>	<u>\$ 193,666</u>	<u>\$ 987,374</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>2015</u>	<u>2014</u>
Total pension liability:		
Service cost	\$ 1,058,013	\$ 1,005,206
Interest on total pension liability	3,384,065	3,173,726
Effect of plan changes	(134,977)	-
Effect of economic/demographic gain or losses	(351,099)	(261,512)
Effect of assumptions changes or inputs	456,963	-
Refund of contributions	(61,025)	-
Benefit payments	<u>(1,592,272)</u>	<u>(1,361,169)</u>
Net change in total pension liability	2,759,668	2,556,251
Total pension liability - beginning	<u>41,912,572</u>	<u>39,356,321</u>
Total pension liability - ending (a)	<u><u>\$44,672,240</u></u>	<u><u>\$41,912,572</u></u>
Plan fiduciary net position:		
Contributions - employer	\$ 923,215	\$ 878,198
Contributions - employee	611,981	583,244
Net investment income	9,488	2,567,329
Refund of contributions	(61,025)	-
Benefit payments	(1,592,272)	(1,361,169)
Administrative expense	(29,011)	(30,037)
Other	<u>127,184</u>	<u>(12,623)</u>
Net change in plan fiduciary net position	(10,440)	2,624,942
Plan fiduciary net position - beginning	<u>40,285,654</u>	<u>37,660,712</u>
Plan fiduciary net position - ending (b)	<u><u>\$40,275,214</u></u>	<u><u>\$40,285,654</u></u>
County's net pension liability - ending (a) - (b)	<u><u>\$ 4,397,026</u></u>	<u><u>\$ 1,626,918</u></u>
Plan fiduciary net position as a percentage of the total pension liability	90.16%	96.12%
Covered - employee payroll	\$ 8,742,590	\$ 8,332,057
County's net pension liability as a percentage of covered - employee payroll	50.29%	19.53%

Notes to Schedule:

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

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

	2015	2014	2013	2012
Actuarially required contribution	\$ 923,215	\$ 878,198	\$ 807,750	\$ 775,869
Contributions in relation to the actuarially determined contribution	(923,215)	(878,198)	(807,750)	(775,869)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$8,742,590	\$8,332,057	\$8,021,342	\$7,965,794
Contributions as a percentage of covered-employee payroll	10.56%	10.54%	10.07%	9.74%

Notes to Schedule

Valuation Date:

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	13.3 years (based on contribution rate calculated in 12/31/2015 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

2011	2010	2009	2008	2007	2006
\$ 700,756	\$ 667,096	\$ 576,421	\$ 524,594	\$ 538,793	\$ 495,010
(702,281)	(667,096)	(606,685)	(563,138)	(538,793)	(495,010)
\$ (1,525)	\$ -	\$ (30,264)	\$ (38,544)	\$ -	\$ -
\$7,616,909	\$7,235,316	\$7,038,107	\$6,532,924	\$6,250,498	\$5,885,973
9.20%	9.22%	8.19%	8.03%	8.62%	8.41%

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COMBINING AND INDIVIDUAL FUND STATEMENTS

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FAYETTE COUNTY, TEXAS

GENERAL FUND

BALANCE SHEET

DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 141,408	\$ 353,631
Taxes receivable, net	313,837	302,482
Sales tax receivable	123,853	123,908
Due from other funds	3,489	1,489
Total assets	<u>\$ 582,587</u>	<u>\$ 781,510</u>
 LIABILITIES		
Accounts payable	\$ 75,084	\$ 63,040
Deferred tax revenue	<u>313,837</u>	<u>302,482</u>
Total liabilities	<u>388,921</u>	<u>365,522</u>
 FUND EQUITY		
Fund balance - unassigned	<u>193,666</u>	<u>415,988</u>
Total fund equity	<u>193,666</u>	<u>415,988</u>
Total liabilities and fund equity	<u>\$ 582,587</u>	<u>\$ 781,510</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, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 7,028,735	\$7,108,902	\$ 80,167	\$7,119,389
Other taxes				
County sales taxes	1,722,000	1,646,336	(75,664)	1,815,198
Mixed drink taxes	26,300	30,966	4,666	27,662
Total other taxes	1,748,300	1,677,302	(70,998)	1,842,860
Licenses and permits				
Beer and wine permits	7,000	7,880	880	1,420
Occupation permits	8,000	8,702	702	5,420
Sewage permits	50,000	46,860	(3,140)	37,460
Total licenses and permits	65,000	63,442	(1,558)	44,300
Intergovernmental revenue				
Reimbursed CAECD	85,000	91,894	6,894	75,584
Salary reimbursement - sheriff dept.	50,000	50,000	-	45,833
County attorney state aid	27,500	36,667	9,167	27,500
State salary supplement	44,503	37,030	(7,473)	29,004
Reimbursed indigent defense	25,814	23,074	(2,740)	23,469
Judicial district contributions	27,700	27,216	(484)	22,755
Airport contributions	37,000	69,943	32,943	51,527
Total intergovernmental revenue	297,517	335,824	38,307	275,672
Fines and forfeitures				
County court	85,000	75,149	(9,851)	63,720
District court	60,000	57,282	(2,718)	47,629
Justice court	800,000	796,639	(3,361)	708,958
Total fines and forfeitures	945,000	929,070	(15,930)	820,307
Depository interest	90,000	62,692	(27,308)	74,745
Miscellaneous				
Rent on county property	14,000	15,485	1,485	18,745
Oil & gas leases and royalties	5,000	875	(4,125)	3,336
EMS donations	6,000	2,400	(3,600)	106,812
EMS injury prevention program	5,000	-	(5,000)	-
Sale of recyclables	60,000	49,524	(10,476)	38,417
Miscellaneous	100,000	229,015	129,015	79,093
Total miscellaneous	190,000	297,299	107,299	246,403

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 60,000	\$ 50,650	\$ (9,350)	\$ 39,204
County clerk	425,000	325,438	(99,562)	407,813
Tax assessor - collector	275,000	321,517	46,517	310,995
District clerk	65,000	50,844	(14,156)	55,107
Justices of the peace	60,000	53,370	(6,630)	48,416
Constables	13,000	10,738	(2,262)	12,315
Ambulance fees	1,700,000	1,466,744	(233,256)	1,470,457
Airport fees	20,000	23,861	3,861	20,302
Arrest fees	185,000	158,636	(26,364)	153,228
Judicial support fees	60,000	57,622	(2,378)	51,929
Time payment fees	5,000	4,408	(592)	3,748
Pretrial intervention program fees	35,000	26,052	(8,948)	35,460
Other fees	150,000	157,139	7,139	142,987
Jury reimbursement fees	32,000	29,317	(2,683)	26,122
State costs service fees	50,000	45,491	(4,509)	39,461
Total official fee collections	<u>3,135,000</u>	<u>2,781,827</u>	<u>(353,173)</u>	<u>2,817,544</u>
Total revenues	<u>13,499,552</u>	<u>13,256,358</u>	<u>(243,194)</u>	<u>13,241,220</u>
EXPENDITURES				
Administrative and general				
County judge				
Salary:				
Official	53,500	52,900	600	52,674
Secretaries	23,700	23,509	191	22,960
County judge supplement	25,200	25,200	-	19,250
Court administrator	44,300	44,300	-	65,750
Assistants	5,000	2,940	2,060	1,728
Social security tax	11,560	10,601	959	11,429
Life insurance	55	54	1	71
Health insurance	28,133	36,750	(8,617)	43,319
Retirement	15,457	14,927	530	16,963
Worker's compensation	567	528	39	568
Unemployment tax	44	35	9	45
Travel and training	3,500	1,760	1,740	2,326
Telephone/communications	6,000	4,356	1,644	4,125
Postage	2,000	500	1,500	561
Bond premium	400	-	400	-
Furniture and equipment	25,300	194	25,106	2,849
Miscellaneous	600	1,057	(457)	733
Total county judge	<u>245,316</u>	<u>219,611</u>	<u>25,705</u>	<u>245,351</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2016
 WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 216,300	\$ 216,400	\$ (100)	\$ 210,000
Salary - Coordinators	146,600	136,108	10,492	139,300
Social security tax	27,762	26,177	1,585	26,016
Life insurance	133	157	(24)	149
Health insurance	65,970	76,485	(10,515)	65,751
Retirement	37,125	36,066	1,059	36,894
Worker's compensation	1,200	1,606	(406)	1,639
Unemployment tax	73	68	5	76
Gasoline, oil, etc.	7,500	3,098	4,402	3,644
Travel and training	6,000	660	5,340	1,780
Telephone/communications	1,300	1,788	(488)	1,986
Furniture and equipment	24,000	600	23,400	4,207
Bond premium	400	355	45	226
Equipment repairs and replacements	4,000	3,006	994	4,426
Miscellaneous	1,000	192	808	196
Total commissioners' court	539,363	502,766	36,597	496,290
County clerk				
Salary - Official	53,500	53,500	-	51,900
Salary - Deputies	287,400	237,959	49,441	218,142
Social security tax	26,079	21,036	5,043	19,650
Life insurance	227	202	25	211
Health insurance	86,248	91,572	(5,324)	91,822
Retirement	34,874	29,816	5,058	28,517
Worker's compensation	1,200	1,052	148	1,135
Unemployment tax	144	119	25	109
Travel and training	3,400	4,436	(1,036)	3,855
Telephone/communications	4,000	4,503	(503)	4,192
Postage	3,000	4,080	(1,080)	2,068
Bond premium	1,600	314	1,286	338
Furniture and equipment	1,400	792	608	-
Miscellaneous	250	125	125	125
Total county clerk	503,322	449,506	53,816	422,064

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance	2015
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 38,700	\$ 38,700	\$ -	\$ 37,600
Social security tax	2,961	2,962	(1)	2,876
Life insurance	25	25	-	25
Health insurance	8,268	8,212	56	7,997
Retirement	3,959	3,961	(2)	3,971
Worker's compensation	113	113	-	115
Unemployment tax	25	19	6	19
Travel and training	2,000	314	1,686	901
Telephone/communications	1,500	1,442	58	1,265
Postage	150	94	56	98
Miscellaneous	25	-	25	64
Total veterans service officer	57,726	55,842	1,884	54,931
County surveyor				
Telephone/communications	300	300	-	300
Miscellaneous	-	-	-	-
Total county surveyor	300	300	-	300
Public assistance				
Child Welfare Board	5,000	5,000	-	5,000
MR Center	14,000	14,000	-	14,000
Combined Community Action	10,000	10,000	-	10,000
CARTS	10,000	-	10,000	-
Animal Shelter	44,900	44,900	-	44,900
Family Crisis Center	7,500	7,500	-	7,500
CASA	12,000	12,000	-	13,500
Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocacy Center	10,000	10,000	-	10,000
Miscellaneous	4,000	3,152	848	7,357
Total public assistance	127,400	116,552	10,848	122,257

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 60,000	\$ 61,750	\$ (1,750)	\$ 64,951
Professional services	14,000	15,750	(1,750)	12,750
Autopsies	62,170	54,714	7,456	59,348
Maintenance contracts	208,000	190,164	17,836	249,343
Telephone/communications	31,569	39,742	(8,173)	29,730
Public notices	2,500	1,500	1,000	2,084
Equipment repairs and replacements	4,000	14,593	(10,593)	5,327
Dues	5,100	5,140	(40)	5,397
Fines and fees due state	170,000	176,398	(6,398)	163,427
Risk insurance	81,000	20,991	60,009	92,009
Bounty	46,000	37,385	8,615	29,886
Donations to first responders	6,000	1,144	4,856	6,467
Donations for soil conservation	5,000	5,000	-	5,000
Donations to fire departments	148,000	146,256	1,744	146,454
Historical commission assistance	4,950	2,303	2,647	217
Miscellaneous	20,000	49,618	(29,618)	57,373
Total other	868,289	822,448	45,841	929,763
Total administrative and general	2,341,716	2,167,025	174,691	2,270,956
Financial administration				
County auditor				
Salary:				
Official	62,300	62,300	-	59,300
Assistants	201,500	201,019	481	188,900
Social security tax	23,135	19,313	3,822	18,195
Life insurance	151	149	2	151
Health insurance	46,800	58,473	(11,673)	58,135
Retirement	30,938	26,937	4,001	26,210
Worker's compensation	1,030	664	366	684
Unemployment tax	134	132	2	124
Travel and training	3,000	2,968	32	1,843
Telephone/communications	2,197	2,438	(241)	2,212
Postage	4,000	2,209	1,791	3,000
Bond premium	-	93	(93)	-
Furniture and equipment	3,000	4,792	(1,792)	3,000
Miscellaneous	500	640	(140)	229
Total county auditor	378,685	382,127	(3,442)	361,983

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance	2015
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 52,400	\$ 52,400	\$ -	\$ 50,900
Deputies	141,300	138,378	2,922	140,680
Social security tax	14,818	13,779	1,039	13,691
Life insurance	84	124	(40)	111
Health insurance	50,449	50,207	242	47,650
Retirement	19,816	19,517	299	20,237
Worker's compensation	567	552	15	568
Unemployment tax	72	69	3	69
Travel and training	3,000	1,720	1,280	3,208
Telephone/communications	3,000	1,402	1,598	1,225
Postage	10,500	8,243	2,257	6,120
Bond premium	-	214	(214)	1,000
Issuing license plates	8,700	7,266	1,434	5,496
Furniture and equipment	3,000	1,082	1,918	2,792
Miscellaneous	1,000	388	612	525
Total tax assessor - collector	308,706	295,341	13,365	294,272
Tax appraisal district				
Contribution	307,450	307,449	1	273,390
Total tax appraisal district	307,450	307,449	1	273,390
Total financial administration	994,841	984,917	9,924	929,645
Judicial				
District judge				
Printing and office supplies	500	126	374	530
Telephone/communications	2,500	883	1,617	762
Postage	350	98	252	98
Furniture and equipment	275	-	275	-
Miscellaneous	130	-	130	-
Total district judge	3,755	1,107	2,648	1,390

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 53,500	\$ 53,500	\$ -	\$ 51,900
Deputies	119,000	101,759	17,241	118,895
Social security tax	13,196	11,343	1,853	12,748
Life insurance	92	95	(3)	95
Health insurance	31,654	43,409	(11,755)	35,536
Retirement	17,647	15,886	1,761	18,038
Worker's compensation	567	528	39	568
Unemployment tax	59	64	(5)	60
Travel and training	2,000	1,297	703	87
Telephone/communications	1,500	1,226	274	1,067
Postage	3,500	4,723	(1,223)	3,593
Bond premium	-	287	(287)	136
Furniture and equipment	4,800	735	4,065	-
Miscellaneous	100	125	(25)	125
Total district clerk	247,615	234,977	12,638	242,848
District court				
Salary:				
Assistants	-	504	(504)	1,080
Court reporter	43,800	44,708	(908)	42,800
Court administrator	36,800	38,028	(1,228)	36,035
Juvenile board member	6,600	6,603	(3)	7,134
Social security tax	6,671	6,772	(101)	6,674
Life insurance	47	51	(4)	50
Health insurance	15,919	18,261	(2,342)	17,589
Retirement	8,921	9,078	(157)	9,237
Worker's compensation	567	621	(54)	617
Unemployment tax	40	42	(2)	41
Printing and office supplies	500	161	339	85
Administrative expenses	2,500	2,410	90	2,123
Court appointed attorneys	159,126	159,126	-	146,600
Travel and training	4,000	662	3,338	3,068
Jury commissioners	400	-	400	200
Grand jurors	3,000	2,310	690	1,776
Petit jurors	3,000	356	2,644	3,816
Substitute court reporter	550	-	550	-
Miscellaneous	2,000	4,716	(2,716)	9,438
Total district court	294,441	294,409	32	288,363

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 13,800	\$ 16,619	\$ (2,819)	\$ 31,073
Social security tax	1,056	1,271	(215)	2,377
Retirement	1,412	1,412	-	1,359
Unemployment tax	-	-	-	8
Administrative expense	2,500	348	2,152	2,752
Court appointed attorneys	1,000	-	1,000	-
Petit jurors	3,500	120	3,380	850
Miscellaneous	500	182	318	-
Total county court	23,768	19,952	3,816	38,419
Justice of the peace, precinct #1				
Salary - Official	42,600	42,600	-	41,400
Salary - Assistants	67,400	67,206	194	65,002
Social security tax	8,415	7,660	755	7,509
Life insurance	76	76	-	71
Health insurance	43,174	50,531	(7,357)	45,935
Retirement	11,253	11,540	(287)	11,553
Worker's compensation	340	333	7	341
Unemployment tax	34	33	1	33
Travel and training	5,200	3,523	1,677	3,150
Telephone/communications	2,500	2,432	68	2,638
Postage	4,500	-	4,500	500
Bond premium	-	-	-	-
Furniture and equipment	300	-	300	-
Miscellaneous	350	207	143	131
Total J.P., precinct #1	186,142	186,141	1	178,263
Justice of the peace, precinct #2				
Salary - Official	41,400	41,400	-	40,200
Salary - Assistant	34,000	34,000	-	33,000
Social security tax	5,768	5,621	147	5,465
Life insurance	50	50	-	50
Health insurance	20,303	20,744	(441)	20,237
Retirement	7,713	8,020	(307)	8,047
Worker's compensation	227	223	4	228
Unemployment tax	17	17	-	17
Travel and training	3,500	3,363	137	3,363
Telephone/communications	2,000	2,601	(601)	2,566
Postage	2,200	1,371	829	1,199
Bond premium	200	-	200	-
Office rent/parking lot rent	8,400	8,400	-	8,400
Miscellaneous	250	96	154	167
Total J.P., precinct #2	126,028	125,906	122	122,939

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 41,400	\$ 41,400	\$ -	\$ 40,200
Salary - Assistant	35,400	38,065	(2,665)	34,365
Social security tax	5,875	6,244	(369)	5,725
Life insurance	50	32	18	44
Health insurance	18,787	10,074	8,713	18,120
Retirement	7,550	8,436	(886)	8,191
Worker's compensation	340	333	7	341
Unemployment tax	18	19	(1)	21
Travel and training	4,000	3,959	41	3,610
Telephone/communications	4,000	3,013	987	3,159
Postage	1,000	329	671	363
Bond premium	-	92	(92)	-
Office rent/parking lot rent	300	300	-	300
Furniture and equipment	250	265	(15)	-
Miscellaneous	107	96	11	167
Total J.P., precinct #3	<u>119,077</u>	<u>112,657</u>	<u>6,420</u>	<u>114,606</u>
Justice of the peace, precinct #4				
Salary - Official	41,400	41,400	-	40,200
Salary - Assistant	48,100	48,382	(282)	46,676
Social security tax	6,847	6,856	(9)	6,652
Life insurance	60	61	(1)	61
Health insurance	27,400	26,889	511	26,395
Retirement	9,156	9,492	(336)	9,491
Worker's compensation	227	248	(21)	227
Unemployment tax	24	24	-	23
Travel and training	4,300	4,140	160	4,217
Telephone/communications	3,200	3,323	(123)	2,743
Postage	1,500	1,332	168	1,176
Furniture and equipment	250	-	250	-
Miscellaneous	-	310	(310)	-
Total J.P., precinct #4	<u>142,464</u>	<u>142,457</u>	<u>7</u>	<u>137,861</u>
Justice of the peace - all pcts.	<u>573,711</u>	<u>567,161</u>	<u>6,550</u>	<u>553,669</u>
Total judicial	<u>1,143,290</u>	<u>1,117,606</u>	<u>25,684</u>	<u>1,124,689</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistants	\$ 196,400	\$ 186,960	\$ 9,440	\$ 169,288
Secretaries	164,800	120,079	44,721	122,380
County attorney supplement	9,334	2,912	6,422	728
Investigator	10,000	-	10,000	-
Social security tax	28,346	21,943	6,403	21,046
Life insurance	160	168	(8)	160
Health insurance	73,676	92,819	(19,143)	86,974
Retirement	37,906	31,708	6,198	30,877
Worker's compensation	150	151	(1)	145
Unemployment tax	200	154	46	146
Travel and training	3,000	3,830	(830)	6,969
Telephone/communications	3,500	1,575	1,925	1,374
Postage	1,200	154	1,046	301
Bond premium	250	177	73	-
Furniture and equipment	2,500	697	1,803	1,951
Miscellaneous	10,000	7,176	2,824	6,219
Total county attorney	<u>541,422</u>	<u>470,504</u>	<u>70,919</u>	<u>448,559</u>
Total legal	541,422	470,504	70,918	448,559
Public safety				
Justice court				
Petit Jurors	2,000	-	2,000	558
Collection Fees	92,000	93,222	(1,222)	77,107
Miscellaneous	1,200	425	775	-
Total justice court	<u>95,200</u>	<u>93,647</u>	<u>1,553</u>	<u>77,665</u>
Juvenile probation				
Juvenile probation	75,000	-	75,000	75,000
Miscellaneous	100	-	100	-
Total juvenile probation	<u>75,100</u>	<u>-</u>	<u>75,100</u>	<u>75,000</u>
Juvenile judge				
Juvenile judge	1,200	1,200	-	1,200
Social security tax	86	86	-	86
Life insurance	1	-	1	-
Health insurance	250	178	72	188
Retirement	127	123	4	127
Total juvenile judge	<u>1,664</u>	<u>1,587</u>	<u>77</u>	<u>1,601</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Director/manager	\$ 70,000	\$ 70,000	\$ -	\$ 65,500
Assistant director	63,000	63,000	-	61,100
Assistants	40,273	44,037	(3,764)	39,561
Attendants	1,450,616	1,426,334	24,282	1,464,946
Instructors	2,400	2,400	-	2,400
Social security tax	124,228	120,441	3,787	122,675
Life insurance	672	648	24	710
Health insurance	253,056	271,332	(18,276)	286,801
Retirement	166,124	164,270	1,854	172,500
Worker's compensation	32,000	28,927	3,073	30,793
Unemployment tax	820	803	17	817
Uniforms	27,606	27,724	(118)	9,561
Printing and office supplies	10,000	5,123	4,877	4,034
Gasoline, oil, etc.	100,000	57,316	42,684	73,160
Hardware and supplies	15,000	5,538	9,462	11,701
Tires, tubes and batteries	7,500	5,014	2,486	7,521
Medical supplies	124,000	91,084	32,916	117,794
Injury prevention program supplies	2,000	-	2,000	767
Director of medical services	7,000	7,000	-	7,000
Physical and psychological exam	2,500	3,241	(741)	980
Travel and training	8,000	10,824	(2,824)	11,317
Training and education supplies	20,000	1,650	18,350	8,613
Telephone/communications	28,000	30,688	(2,688)	29,909
Utilities	22,000	24,436	(2,436)	25,625
Postage	1,500	458	1,042	358
Bond premium	700	-	700	-
Equipment repairs and replacements	70,000	58,365	11,635	73,059
Building repairs and replacements	35,000	15,090	19,910	7,198
Collection fees	100,000	54,521	45,479	81,028
Refunds	20,000	9,340	10,660	13,220
Communications equipment	5,000	-	5,000	-
Ambulance	86,100	1,350	84,750	-
Interest expense	500	-	500	-
Small tools and equipment	55,000	8,543	46,457	11,899
Miscellaneous	6,000	8,080	(2,080)	8,305
Total EMS	<u>2,956,595</u>	<u>2,617,577</u>	<u>339,018</u>	<u>2,750,852</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance	2015
	Budget	Actual	Favorable (Unfavorable)	Actual
Constable, precinct #1				
Salary - Official	\$ 15,500	\$ 15,500	\$ -	\$ 15,000
Social security tax	1,186	1,159	27	1,023
Life insurance	25	25	-	25
Health insurance	9,808	9,306	502	11,322
Retirement	1,586	1,586	-	1,584
Worker's compensation	787	778	9	788
Uniforms	300	132	168	195
Gasoline, oil, etc.	1,700	768	932	844
Travel and training	400	255	145	368
Telephone/communications	600	701	(101)	647
Bond premium	50	227	(177)	50
Equipment repairs and replacements	2,300	1,320	980	1,728
Furniture and equipment	2,500	-	2,500	-
Miscellaneous	500	222	278	40
Total constable, precinct #1	37,242	31,979	5,263	33,614
Constable, precinct #2				
Salary - Official	15,500	15,500	-	15,000
Social security tax	1,186	1,120	66	1,082
Life insurance	25	25	-	25
Health insurance	8,268	8,212	56	7,997
Retirement	1,586	1,586	-	1,584
Worker's compensation	787	778	9	788
Uniforms	300	331	(31)	87
Gasoline, oil and etc.	1,500	406	1,094	540
Bond premium	100	177	(77)	-
Telephone/communications	650	618	32	517
Equipment repairs and replacement	1,200	165	1,035	187
Furniture and equipment	850	-	850	-
Miscellaneous	100	110	(10)	60
Total constable, precinct #2	32,052	29,028	3,024	27,867
Constable, precinct #3				
Salary - Official	15,500	15,500	-	15,000
Social security tax	1,186	1,186	-	1,148
Life insurance	16	16	-	16
Health insurance	6,852	9,306	(2,454)	9,127
Retirement	1,586	1,586	-	1,584
Worker's compensation	787	778	9	788
Uniforms	300	295	5	-
Gasoline, oil and etc.	1,000	-	1,000	957
Telephone/communications	500	383	117	383
Bond premium	-	177	(177)	-
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	2,000	205	1,795	1,944
Furniture and equipment	250	-	250	-
Miscellaneous	100	50	50	-
Total constable, precinct #3	30,377	29,782	595	31,247

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance	2015
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 15,500	\$ 15,500	\$ -	\$ 15,000
Social security tax	1,186	1,186	-	1,148
Life insurance	25	25	-	25
Health insurance	6,852	9,306	(2,454)	9,127
Retirement	1,586	1,586	-	1,584
Worker's compensation	787	778	9	788
Gasoline, oil, etc.	7,000	233	6,767	183
Travel and training	100	-	100	-
Telephone/communications	525	415	110	383
Bond premiums	-	177	(177)	-
Equipment repairs and replacements	800	72	728	56
Furniture and equipment	1,500	-	1,500	-
Miscellaneous	150	50	100	-
Total constable, precinct #4	<u>36,011</u>	<u>29,328</u>	<u>6,683</u>	<u>28,294</u>
Constables - all precincts	135,682	120,117	15,565	121,022
Sheriff				
Salary - Official	65,500	65,380	120	63,580
Salary - Deputies	1,060,300	1,064,104	(3,804)	996,341
Salary - Receptionist	35,226	35,200	26	34,200
Salary - Dispatchers	331,000	329,338	1,662	318,829
Salary - Assistants	2,000	-	2,000	-
Social security tax	110,468	110,219	249	104,295
Life insurance	725	812	(87)	788
Health insurance	362,714	363,009	(295)	347,832
Retirement	147,724	152,889	(5,165)	149,209
Worker's compensation	19,279	22,353	(3,074)	19,284
Unemployment tax	700	715	(15)	675
Uniforms	8,000	8,772	(772)	7,397
Printing and office	10,000	8,743	1,257	16,192
Gasoline, oil, etc.	179,000	120,718	58,282	119,448
Hardware and supplies	8,500	6,178	2,322	2,344
Tires, tubes, and batteries	15,000	16,157	(1,157)	14,522
Physical and psychological exams	1,000	1,215	(215)	1,563
Travel and training	6,000	3,906	2,094	5,481
Telephone/communications	52,500	60,235	(7,735)	59,492
Postage	2,500	2,299	201	1,913
Bond premiums	1,000	912	88	685
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	45,000	81,488	(36,488)	63,616
Furniture and equipment	287,940	47,305	240,635	28,520
Miscellaneous	3,200	7,685	(4,485)	5,933
Total sheriff	<u>2,755,576</u>	<u>2,509,932</u>	<u>245,644</u>	<u>2,362,439</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Salary-official	\$ 50,779	\$ 50,800	\$ (21)	\$ 49,300
Secretaries	17,600	17,590	10	17,040
Social security tax	5,231	5,019	212	4,881
Life insurance	36	36	-	36
Health insurance	13,781	13,601	180	13,292
Retirement	6,995	6,996	(1)	7,009
Worker's compensation	160	210	(50)	159
Unemployment tax	34	34	-	33
Gasoline, oil, etc.	6,000	656	5,344	2,008
Travel and training	2,000	-	2,000	1,847
Telephone/communications	2,000	2,742	(742)	2,408
Postage	300	-	300	-
Equipment repairs and replacements	750	276	474	1,542
Miscellaneous	1,500	3,218	(1,718)	2,043
Total emergency management	107,166	101,178	5,988	101,598
Community supervision and corrections				
Telephone/communications	4,600	4,859	(259)	4,688
Furniture and equipment	4,000	2,700	1,300	3,575
Miscellaneous	100	-	100	-
Total community supervision and corrections	8,700	7,559	1,141	8,263
DPS highway patrol				
Assistants	54,400	54,918	(518)	52,824
Social security tax	4,162	4,076	86	3,936
Life insurance	40	40	-	40
Health insurance	16,000	15,546	454	15,258
Retirement	5,565	5,618	(53)	5,578
Worker's compensation	170	180	(10)	171
Unemployment tax	27	27	-	26
Telephone/communications	5,750	3,397	2,353	3,724
Utilities	450	376	74	398
Postage	350	485	(135)	585
Furniture and equipment	-	2,554	(2,554)	83
Miscellaneous	1,400	-	1,400	-
Total DPS highway patrol	88,314	87,217	1,097	82,623

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Assistants	\$ 6,000	\$ -	\$ 6,000	\$ 6,279
Social security tax	459	-	459	465
Life insurance	-	-	-	2
Health insurance	1,262	-	1,262	1,131
Retirement	614	-	614	663
Worker's compensation	234	146	88	159
Unemployment tax	3	-	3	3
Hardware and supplies	1,000	14	986	-
Travel and training	2,000	-	2,000	-
Telephone/communications	400	336	64	336
Utilities	4,100	2,702	1,398	4,665
Building repairs and replacements	68,000	53,388	14,612	56,148
Miscellaneous	1,000	5,962	(4,962)	1,432
Total sanitation	85,072	62,548	22,524	71,283
Recycling center				
Coordinator	6,600	6,600	-	6,600
Attendants	110,000	98,500	11,500	106,800
Social security tax	8,920	7,581	1,339	8,229
Life insurance	73	64	9	70
Health insurance	34,860	33,847	1,013	35,663
Retirement	11,253	10,752	501	11,977
Worker's compensation	2,513	2,574	(61)	2,514
Unemployment tax	8,415	49	8,366	54
Gasoline, oil, etc.	4,000	3,481	519	5,151
Hardware and supplies	5,000	5,711	(711)	6,485
Travel and training	1,000	-	1,000	15
Telephone/communications	1,400	1,459	(59)	1,431
Utilities	6,500	4,592	1,908	4,082
Equipment repairs and replacements	10,000	11,711	(1,711)	10,036
Building repairs and replacements	10,000	152	9,848	4,541
Solid waste disposal	80,000	80,250	(250)	82,437
Furniture and equipment	5,000	-	5,000	-
Miscellaneous	1,000	200	800	138
Total recycling center	306,534	267,523	39,011	286,223
Total public safety	6,615,603	5,868,885	746,718	5,938,569
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	66,332	66,300	32	64,400
Social security tax	5,074	4,869	205	4,736
Life insurance	42	42	-	41
Health insurance	23,511	21,897	1,614	21,557
Retirement	6,786	6,782	4	6,801

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's compensation	\$ 2,131	\$ 2,222	\$ (91)	\$ 2,132
Unemployment tax	33	33	-	32
Gasoline, oil, etc.	-	26	(26)	55
Hardware and supplies	10,000	12,197	(2,197)	7,510
Maintenance contracts	16,000	18,896	(2,896)	17,425
Telephone/communications	25,400	19,488	5,912	25,069
Utilities	116,000	102,551	13,449	115,930
Office rent/parking lot rent	14,000	17,300	(3,300)	13,560
Equipment repairs and replacements	5,000	6,964	(1,964)	7,475
Building repairs and replacements	103,605	109,394	(5,789)	76,059
Grounds maintenance	8,000	14,985	(6,985)	6,540
Janitorial service	22,000	21,624	376	21,660
Miscellaneous	500	980	(480)	1,104
Total courthouse and associated buildings	424,414	426,550	(2,136)	392,086
Justice center				
Cooks	31,000	31,000	-	30,100
Jailers	468,000	465,833	2,167	453,117
Social security tax	38,174	35,940	2,234	35,330
Life insurance	335	295	40	322
Health insurance	144,954	144,954	-	141,655
Retirement	51,100	50,870	230	51,059
Worker's compensation	12,000	8,863	3,137	11,803
Unemployment tax	250	249	1	242
Uniforms	2,500	365	2,135	1,033
Animal control	3,000	796	2,204	272
Groceries	55,563	55,562	1	50,943
Inmate work detail	2,500	650	1,850	905
Hardware and supplies	14,500	17,259	(2,759)	14,922
Director of medical services	6,500	-	6,500	-
Medical services	54,000	47,287	6,713	50,785
Travel and training	2,500	943	1,557	790
Telephone/communications	4,200	3,819	381	3,488
Utilities	54,000	51,720	2,280	57,544
Equipment repairs and replacements	7,500	5,568	1,932	5,277
Building repairs and replacements	16,000	48,117	(32,117)	25,074
Furniture and equipment	650	2,342	(1,692)	474
Miscellaneous	2,000	2,901	(901)	1,928
Total justice center	971,226	975,333	(4,107)	937,063

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Director/manager	\$ 18,600	\$ 18,099	\$ 501	\$ 17,551
Salary- Maintenance	31,000	28,774	2,226	30,100
Social security tax	3,795	3,223	572	3,255
Life insurance	33	33	-	33
Health insurance	20,303	16,627	3,676	16,574
Retirement	5,074	4,795	279	5,032
Worker's compensation	1,122	1,180	(58)	1,123
Unemployment tax	25	24	1	24
Gasoline, oil, etc.	1,300	216	1,084	549
Hardware and supplies	3,500	1,531	1,969	1,913
Travel and training	1,500	-	1,500	544
Telephone/communications	4,200	4,125	75	4,157
Utilities	11,200	11,195	5	12,105
Postage	200	9	191	51
Equipment repairs and replacements	14,650	34,140	(19,490)	28,359
Buildings repairs and replacements	5,000	4,951	49	4,172
Grounds maintenance	500	336	164	850
Furniture and equipment	5,000	-	5,000	-
Miscellaneous	2,500	240	2,260	1,404
Total airport	<u>129,502</u>	<u>129,498</u>	<u>4</u>	<u>127,796</u>
Total public facilities	1,525,142	1,531,381	(6,239)	1,456,945
Extension service				
Secretaries	66,600	66,600	-	64,664
Agriculture agents	55,900	55,800	100	54,200
FSC agents	27,900	27,900	-	27,100
Assistants	38,000	38,000	-	36,900
Social security tax	14,000	13,821	179	13,471
Life insurance	76	75	1	76
Health insurance	33,130	33,515	(385)	36,399
Retirement	18,721	10,713	8,008	10,732
Worker's compensation	340	333	7	341
Unemployment tax	100	94	6	92
Printing and office supplies	4,200	2,055	2,145	2,874
Demonstration supplies	3,500	1,390	2,110	2,980
Gasoline, oil, etc.	4,200	2,671	1,529	2,791
Travel and training	8,500	9,890	(1,390)	8,769
Telephone/communications	7,300	7,950	(650)	8,083

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Agriculture and extension service - cont'd.				
Postage	\$ 1,400	\$ 852	\$ 548	\$ 588
Equipment repairs and replacements	1,000	360	640	185
Furniture and equipment	2,500	382	2,118	975
Miscellaneous	1,000	1,400	(400)	438
Total agriculture and extension service	288,367	273,801	14,566	271,658
Elections				
Assistants	35,200	44,708	(9,508)	28,292
Elections administrator	38,625	38,798	(173)	37,500
Social security tax	5,648	6,351	(703)	4,903
Life insurance	25	29	(4)	25
Health insurance	8,268	8,256	12	7,997
Retirement	7,552	6,487	1,065	5,481
Worker's compensation	1,361	1,472	(111)	1,448
Unemployment tax	37	42	(5)	33
Election supplies	17,000	15,054	1,946	10,608
Maintenance contracts	17,000	11,574	5,426	10,050
Travel and training	2,000	3,118	(1,118)	5,953
Telephone/communications	500	1,229	(729)	1,068
Postage	5,000	3,293	1,707	7,231
Bond premiums	80	210	(130)	70
Equipment repairs and replacements	1,000	-	1,000	-
Wages - clerks and judges	24,000	14,959	9,041	6,903
Furniture and equipment	200	1,775	(1,575)	-
Miscellaneous	1,000	2,698	(1,698)	1,543
Total elections	164,496	160,053	4,443	129,105
Rural addressing				
Salary - Official	58,000	57,000	1,000	55,300
Social security tax	4,437	4,157	280	4,042
Life insurance	25	25	-	25
Health insurance	9,808	12,591	(2,783)	12,429
Retirement	5,933	5,831	102	5,843
Worker's compensation	113	113	-	114
Unemployment tax	29	29	-	28
Travel and training	2,500	1,318	1,182	1,922
Telephone/communications	600	486	114	480
Postage	100	47	53	49
Miscellaneous	1,500	2,269	(769)	137
Total rural addressing	83,045	83,866	(821)	80,369

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2016
 WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 135,000	\$ 10,260	\$ 124,740	\$ -
Computer equipment	100,000	30,567	69,433	-
Buildings and improvements	328,000	385,485	(57,485)	57,396
Furniture and equipment	25,000	408,188	(383,188)	520,883
Total capital outlay	<u>588,000</u>	<u>834,500</u>	<u>(246,500)</u>	<u>578,279</u>
Debt service:				
Interest expense	10,326	13,580	(3,254)	12,413
Principal retired	-	167,037	(167,037)	137,425
Total debt service	<u>10,326</u>	<u>180,617</u>	<u>(170,291)</u>	<u>149,838</u>
Total expenditures	<u>14,296,248</u>	<u>13,673,155</u>	<u>623,093</u>	<u>13,378,612</u>
Excess revenues over (under) expenditures	(796,696)	(416,797)	379,899	(137,392)
Other financing sources (uses)				
Capitalized leases	-	-	-	233,450
Operating transfers in	-	244,165	244,165	127,894
Operating transfers out	<u>(413,000)</u>	<u>(49,690)</u>	<u>363,310</u>	<u>(90,000)</u>
Total other financing sources and (uses)	<u>(413,000)</u>	<u>194,475</u>	<u>607,475</u>	<u>271,344</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$(1,209,696)</u>	<u>(222,322)</u>	<u>\$ 987,374</u>	<u>133,952</u>
Fund balance, beginning of year		415,988		282,036
Fund balance, end of year		<u>\$ 193,666</u>		<u>\$ 415,988</u>

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2016

	<u>Road and Bridge</u>	<u>Indigent Health Care</u>	<u>Community Corrections</u>	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Sheriff Continuing Education</u>	<u>Constables Continuing Education</u>	<u>Courthouse Security</u>
ASSETS								
Cash and cash equivalents	\$1,212,465	\$ 12,360	\$ 560,053	\$ 217,701	\$ 6,412	\$ 4	\$ 30,139	\$ 55,403
Due from state	23,104	-	-	-	-	-	-	-
Total assets	<u>\$1,235,569</u>	<u>\$ 12,360</u>	<u>\$ 560,053</u>	<u>\$ 217,701</u>	<u>\$ 6,412</u>	<u>\$ 4</u>	<u>\$ 30,139</u>	<u>\$ 55,403</u>
LIABILITIES								
Overdrafts	\$ -	\$ -	\$ -	\$ 8,359	\$ -	\$ -	\$ -	\$ -
Accounts payable	99,053	-	-	16,067	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 99,053</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,426</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND EQUITY								
Fund balance - restricted	\$1,136,516	\$ 12,360	\$ 560,053	\$ 193,275	\$ 6,412	\$ 4	\$ 30,139	\$ 55,403
Total fund equity	<u>1,136,516</u>	<u>12,360</u>	<u>560,053</u>	<u>193,275</u>	<u>6,412</u>	<u>4</u>	<u>30,139</u>	<u>55,403</u>
Total liabilities and fund equity	<u>\$1,235,569</u>	<u>\$ 12,360</u>	<u>\$ 560,053</u>	<u>\$ 217,701</u>	<u>\$ 6,412</u>	<u>\$ 4</u>	<u>\$ 30,139</u>	<u>\$ 55,403</u>

Court Reporter Service	County Clerk Records Management and Preservation	Records Management and Preservation	County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	Totals (Memorandum Only)	
							2016	2015
\$ 35,474	\$ 140,798	\$ 149,502	\$ 170,988	\$ 15,366	\$ 25,918	\$ 2,276	\$2,634,859	\$2,671,147
-	-	-	-	-	-	-	23,104	19,961
<u>\$ 35,474</u>	<u>\$ 140,798</u>	<u>\$ 149,502</u>	<u>\$ 170,988</u>	<u>\$ 15,366</u>	<u>\$ 25,918</u>	<u>\$ 2,276</u>	<u>\$2,657,963</u>	<u>\$2,691,108</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,359	\$ 297
-	-	-	-	-	-	-	115,120	7,562
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,479</u>	<u>\$ 7,859</u>
<u>\$ 35,474</u>	<u>\$ 140,798</u>	<u>\$ 149,502</u>	<u>\$ 170,988</u>	<u>\$ 15,366</u>	<u>\$ 25,918</u>	<u>\$ 2,276</u>	<u>\$2,534,484</u>	<u>\$2,683,249</u>
35,474	140,798	149,502	170,988	15,366	25,918	2,276	2,534,484	2,683,249
<u>\$ 35,474</u>	<u>\$ 140,798</u>	<u>\$ 149,502</u>	<u>\$ 170,988</u>	<u>\$ 15,366</u>	<u>\$ 25,918</u>	<u>\$ 2,276</u>	<u>\$2,657,963</u>	<u>\$2,691,108</u>

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

FOR THE YEAR ENDED DECEMBER 31, 2016

WITH COMPARATIVE TOTALS FOR 2015

	<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	\$3,980,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	304,439	-	-	-	-	-	-
State aid	-	-	456,459	149,144	-	2,870	2,659
County contributions	-	-	-	-	-	-	-
Depository interest	42,753	-	-	3,964	-	-	-
Tobacco settlement	-	28,113	-	-	-	-	-
Reimbursed services	-	121	-	-	-	-	-
Miscellaneous	278,062	-	34,286	5,736	-	-	-
Total general revenues	<u>4,605,506</u>	<u>28,234</u>	<u>490,745</u>	<u>158,844</u>	<u>-</u>	<u>2,870</u>	<u>2,659</u>
Charges for services	746,829	-	722,751	895	7,975	-	-
Total revenues	<u>5,352,335</u>	<u>28,234</u>	<u>1,213,496</u>	<u>159,739</u>	<u>7,975</u>	<u>2,870</u>	<u>2,659</u>
EXPENDITURES							
Administrative and general	-	-	1,164,016	242,413	31,633	2,569	722
Capital outlay	814,939	-	10,388	-	-	-	-
Public transportation	4,889,306	-	-	-	-	-	-
Public health	-	73,698	-	-	-	-	-
Debt service:							
Interest paid	1,922	-	-	-	-	-	-
Principal retired	91,487	-	-	-	-	-	-
Total expenditures	<u>5,797,654</u>	<u>73,698</u>	<u>1,174,404</u>	<u>242,413</u>	<u>31,633</u>	<u>2,569</u>	<u>722</u>
Excess of revenues over (under) expenditures	<u>(445,319)</u>	<u>(45,464)</u>	<u>39,092</u>	<u>(82,674)</u>	<u>(23,658)</u>	<u>301</u>	<u>1,937</u>
Other financing sources (uses)							
Capitalized leases	351,734	-	-	-	-	-	-
Operating transfers in	-	-	137,729	23,036	25,000	-	-
Operating transfers out	-	-	(137,729)	(23,036)	-	-	-
Total other financing sources and (uses)	<u>351,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>(93,585)</u>	<u>(45,464)</u>	<u>39,092</u>	<u>(82,674)</u>	<u>1,342</u>	<u>301</u>	<u>1,937</u>
Fund balance, beginning of year	1,230,101	57,824	520,961	275,949	5,070	(297)	28,202
Fund balance, end of year	<u>\$1,136,516</u>	<u>\$ 12,360</u>	<u>\$ 560,053</u>	<u>\$ 193,275</u>	<u>\$ 6,412</u>	<u>\$ 4</u>	<u>\$ 30,139</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					2016	2015
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,980,252	\$4,067,020
-	-	-	-	-	-	-	-	304,439	856,008
-	-	-	-	-	-	-	-	611,132	163,417
-	-	-	-	-	-	-	-	-	75,000
-	-	3,471	3,290	4,200	-	-	-	57,678	66,540
-	-	-	-	-	-	-	-	28,113	34,409
-	-	-	-	-	-	-	-	121	3,936
-	-	-	-	-	29,073	-	746	347,903	738,213
-	-	3,471	3,290	4,200	29,073	-	746	5,329,638	6,004,543
38,921	3,000	33,910	13,175	38,788	-	3,989	-	1,610,233	1,497,145
38,921	3,000	37,381	16,465	42,988	29,073	3,989	746	6,939,871	7,501,688
618	1,850	54,196	-	61,818	23,525	270	-	1,583,630	1,758,311
-	-	-	-	-	-	-	-	825,327	343,521
-	-	-	-	-	-	-	-	4,889,306	5,058,022
-	-	-	-	-	-	-	-	73,698	66,840
-	-	-	-	-	-	-	-	1,922	4,793
-	-	-	-	-	-	-	-	91,487	205,270
618	1,850	54,196	-	61,818	23,525	270	-	7,465,370	7,436,757
38,303	1,150	(16,815)	16,465	(18,830)	5,548	3,719	746	(525,499)	64,931
-	-	-	-	-	-	-	-	351,734	-
-	-	-	-	-	-	-	-	185,765	242,983
-	-	-	-	-	-	-	-	(160,765)	(152,983)
-	-	-	-	-	-	-	-	376,734	90,000
38,303	1,150	(16,815)	16,465	(18,830)	5,548	3,719	746	(148,765)	154,931
17,100	34,324	157,613	133,037	189,818	9,818	22,199	1,530	2,683,249	2,528,318
\$ 55,403	\$ 35,474	\$ 140,798	\$ 149,502	\$ 170,988	\$ 15,366	\$ 25,918	\$ 2,276	\$2,534,484	\$2,683,249

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, 2016
WITH COMPARATIVE TOTALS FOR 2015

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ 4,117,112	\$ 3,980,252	\$ (136,860)	\$ -	\$ -	\$ -
Intergovernmental revenue	208,700	304,439	95,739	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	55,000	42,753	(12,247)	-	-	-
Tobacco settlement	-	-	-	28,113	28,113	-
Reimbursed services	-	-	-	121	121	-
Miscellaneous	197,900	278,062	80,162	-	-	-
Total general revenues	4,578,712	4,605,506	26,794	28,234	28,234	-
Charges for services	760,373	746,829	(13,544)	-	-	-
Total revenues	5,339,085	5,352,335	13,250	28,234	28,234	-
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	524,280	814,939	(290,659)	-	-	-
Public transportation	5,300,573	4,889,306	411,267	-	-	-
Public health	-	-	-	550,050	73,698	476,352
Debt service:						
Interest paid	4,803	1,922	2,881	-	-	-
Principal retired	-	91,487	(91,487)	-	-	-
Total expenditures	5,829,656	5,797,654	32,002	550,050	73,698	476,352
Excess revenues over (under) expenditures	(490,571)	(445,319)	45,252	(521,816)	(45,464)	476,352
Other financing sources (uses)						
Capitalized leases	-	351,734	(351,734)	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	351,734	(351,734)	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ (490,571)	\$ (93,585)	\$ 396,986	\$ (521,816)	(45,464)	\$ 476,352
Fund balance, beginning of year		1,230,101			57,824	
Fund balance, end of year		\$ 1,136,516			\$ 12,360	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	456,459	456,459	-	149,144	149,144
-	-	-	-	-	-
-	-	-	-	3,964	3,964
-	-	-	-	-	-
-	-	-	-	-	-
-	34,286	34,286	-	5,736	5,736
-	490,745	490,745	-	158,844	158,844
-	722,751	722,751	700	895	195
-	1,213,496	1,213,496	700	159,739	159,039
-	1,164,016	(1,164,016)	82,243	242,413	(160,170)
-	10,388	(10,388)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,174,404	(1,174,404)	82,243	242,413	(160,170)
-	39,092	39,092	(81,543)	(82,674)	(1,131)
-	-	-	-	-	-
-	137,729	137,729	-	-	-
-	(137,729)	(137,729)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>39,092</u>	<u>\$ 39,092</u>	<u>\$(81,543)</u>	<u>(82,674)</u>	<u>\$ (1,131)</u>
	520,961			275,949	
	<u>\$ 560,053</u>			<u>\$ 193,275</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, 2016
WITH COMPARATIVE TOTALS FOR 2015*

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	2,870	2,870
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	2,870	2,870
Charges for services	7,975	7,975	-	-	-	-
Total revenues	7,975	7,975	-	-	2,870	2,870
EXPENDITURES						
Administrative and general	31,634	31,633	1	-	2,569	(2,569)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	31,634	31,633	1	-	2,569	(2,569)
Excess revenues over (under) expenditures	(23,659)	(23,658)	1	-	301	301
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	25,000	25,000	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	25,000	25,000	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ 1,341	1,342	\$ 1	\$ -	301	\$ 301
Fund balance, beginning of year		5,070			(297)	
Fund balance, end of year		\$ 6,412			\$ 4	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,659	2,659	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,659	2,659	-	-	-
-	-	-	43,000	38,921	(4,079)
-	2,659	2,659	43,000	38,921	(4,079)
-	722	(722)	61,364	618	60,746
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	722	(722)	61,364	618	60,746
-	1,937	1,937	(18,364)	38,303	56,667
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	1,937	<u>\$ 1,937</u>	<u>\$ (18,364)</u>	38,303	<u>\$ 56,667</u>
	28,202			17,100	
	<u>\$ 30,139</u>			<u>\$ 55,403</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, 2016
WITH COMPARATIVE TOTALS FOR 2015*

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	3,471	3,471
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	3,471	3,471
Charges for services	-	3,000	3,000	-	33,910	33,910
Total revenues	-	3,000	3,000	-	37,381	37,381
EXPENDITURES						
Administrative and general	-	1,850	(1,850)	-	54,196	(54,196)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	1,850	(1,850)	-	54,196	(54,196)
Excess revenues over (under) expenditures	-	1,150	1,150	-	(16,815)	(16,815)
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	\$ -	1,150	\$ 1,150	\$ -	(16,815)	\$ (16,815)
Fund balance, beginning of year		34,324			157,613	
Fund balance, end of year		<u>\$ 35,474</u>			<u>\$ 140,798</u>	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	3,290	3,290	6,500	4,200	(2,300)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,290	3,290	6,500	4,200	(2,300)
-	13,175	13,175	41,250	38,788	(2,462)
-	16,465	16,465	47,750	42,988	(4,762)
-	-	-	168,387	61,818	106,569
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	168,387	61,818	106,569
-	16,465	16,465	(120,637)	(18,830)	101,807
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	16,465	<u>\$ 16,465</u>	<u>(120,637)</u>	(18,830)	<u>\$ 101,807</u>
	133,037			189,818	
	<u>\$ 149,502</u>			<u>\$ 170,988</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, 2016
WITH COMPARATIVE TOTALS FOR 2015

	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	-	29,073	29,073	-	-	-
Total general revenues	-	29,073	29,073	-	-	-
Charges for services	-	-	-	-	3,989	3,989
Total revenues	-	29,073	29,073	-	3,989	3,989
EXPENDITURES						
Administrative and general	-	23,525	(23,525)	-	270	(270)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	23,525	(23,525)	-	270	(270)
Excess revenues over (under) expenditures	-	5,548	5,548	-	3,719	3,719
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	\$ -	5,548	\$ 5,548	\$ -	3,719	\$ 3,719
Fund balance, beginning of year		9,818			22,199	
Fund balance, end of year		\$ 15,366			\$ 25,918	

County and District Court Technology			2016			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2015 Actual
\$ -	\$ -	\$ -	\$ 4,117,112	\$ 3,980,252	\$ (136,860)	\$ 4,067,020
-	-	-	208,700	304,439	95,739	856,008
-	-	-	-	611,132	611,132	163,417
-	-	-	-	-	-	75,000
-	-	-	61,500	57,678	(3,822)	66,540
-	-	-	28,113	28,113	-	34,409
-	-	-	121	121	-	3,936
-	746	746	197,900	347,903	150,003	738,213
-	746	746	4,613,446	5,329,638	716,192	6,004,543
-	-	-	853,298	1,610,233	756,935	1,497,145
-	746	746	5,466,744	6,939,871	1,473,127	7,501,688
-	-	-	343,628	1,583,630	(1,240,002)	1,758,311
-	-	-	524,280	825,327	(301,047)	343,521
-	-	-	5,300,573	4,889,306	411,267	5,058,022
-	-	-	550,050	73,698	476,352	66,840
-	-	-	4,803	1,922	2,881	4,793
-	-	-	-	91,487	(91,487)	205,270
-	-	-	6,723,334	7,465,370	(742,036)	7,436,757
-	746	746	(1,256,590)	(525,499)	731,091	64,931
-	-	-	-	351,734	351,734	-
-	-	-	25,000	162,729	137,729	(62,983)
-	-	-	-	(137,729)	(137,729)	152,983
-	-	-	25,000	376,734	351,734	90,000
\$ -	746	\$ 746	\$ (1,231,590)	(148,765)	\$ 1,082,825	154,931
	1,530			2,683,249		2,528,318
	\$ 2,276			\$ 2,534,484		\$ 2,683,249

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FAYETTE COUNTY, TEXAS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2016

	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Totals (Memorandum Only)	
					2016	2015
ASSETS						
Cash and cash equivalents	\$ 50,832	\$ 432,826	\$ 387,192	\$ 341,615	\$1,212,465	\$1,217,702
Due from state	<u>16,160</u>	<u>6,270</u>	<u>504</u>	<u>170</u>	<u>23,104</u>	<u>1,996</u>
Total assets	<u>\$ 66,992</u>	<u>\$ 439,096</u>	<u>\$ 387,696</u>	<u>\$ 341,785</u>	<u>\$1,235,569</u>	<u>\$1,219,698</u>
LIABILITIES						
Accounts payable	\$ 8,042	\$ 51,887	\$ 37,892	\$ 1,232	\$ 99,053	\$ 7,562
Total liabilities	8,042	51,887	37,892	1,232	99,053	7,562
FUND BALANCE						
Fund balance - restricted	<u>58,950</u>	<u>387,209</u>	<u>349,804</u>	<u>340,553</u>	<u>1,136,516</u>	<u>1,230,101</u>
Total liabilities and fund balance	<u>\$ 66,992</u>	<u>\$ 439,096</u>	<u>\$ 387,696</u>	<u>\$ 341,785</u>	<u>\$1,235,569</u>	<u>\$1,237,663</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, 2016
WITH COMPARATIVE TOTALS FOR 2015*

	2016			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 816,350	\$ 1,075,066	\$ 1,188,503	\$ 900,333
Intergovernmental revenue				
Reimbursed CAPCOG	2,475	3,259	3,603	2,730
Reimbursed TXDOT	40,298	44,917	31,806	6,644
State lateral road distribution	7,183	9,459	10,457	7,922
Gross weight fees	27,419	36,108	39,919	30,240
Total intergovernmental revenue	<u>77,375</u>	<u>93,743</u>	<u>85,785</u>	<u>47,536</u>
Depository interest	6,807	12,507	13,250	10,189
Miscellaneous				
Sale of equipment, etc.	30,116	14,256	46,553	15,044
Rent	-	-	900	-
Miscellaneous	49,633	32,612	55,394	33,554
Total miscellaneous	<u>79,749</u>	<u>46,868</u>	<u>102,847</u>	<u>48,598</u>
Total general revenue	<u>980,281</u>	<u>1,228,184</u>	<u>1,390,385</u>	<u>1,006,656</u>
Charges for services				
Auto weight fees	73,836	97,236	107,496	81,432
Vehicle registration fees	61,154	80,535	89,033	67,445
Garbage disposal fees	-	40,652	10,583	37,427
Total charges for services	<u>134,990</u>	<u>218,423</u>	<u>207,112</u>	<u>186,304</u>
Total revenues	<u>1,115,271</u>	<u>1,446,607</u>	<u>1,597,497</u>	<u>1,192,960</u>
EXPENDITURES				
Public transportation				
Administrative				
Utilities	2,865	1,489	5,930	5,681
Telephone/communications	1,613	3,523	2,137	3,488
Building repairs and replacement	4,715	3,847	5,514	1,764
Total administrative	<u>9,193</u>	<u>8,859</u>	<u>13,581</u>	<u>10,933</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2015 Actual</u>
\$ 3,980,252	\$ 4,117,112	\$ (136,860)	\$ 4,067,020
12,067	9,500	2,567	47,368
123,665	-	123,665	602,956
35,021	36,200	(1,179)	35,021
<u>133,686</u>	<u>163,000</u>	<u>(29,314)</u>	<u>170,663</u>
304,439	208,700	95,739	856,008
42,753	55,000	(12,247)	49,543
105,969	53,000	52,969	47,839
900	900	-	900
171,193	144,000	27,193	167,899
<u>278,062</u>	<u>197,900</u>	<u>80,162</u>	<u>216,638</u>
<u>4,605,506</u>	<u>4,578,712</u>	<u>26,794</u>	<u>5,189,209</u>
360,000	378,928	(18,928)	292,926
298,167	287,445	10,722	286,446
88,662	94,000	(5,338)	85,822
<u>746,829</u>	<u>760,373</u>	<u>(13,544)</u>	<u>665,194</u>
<u>5,352,335</u>	<u>5,339,085</u>	<u>13,250</u>	<u>5,854,403</u>
15,965	15,300	(665)	14,476
10,761	11,450	689	9,121
15,840	17,000	1,160	6,530
<u>42,566</u>	<u>43,750</u>	<u>1,184</u>	<u>30,127</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, 2016
WITH COMPARATIVE TOTALS FOR 2015*

	2016			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
EXPENDITURES				
Public transportation				
Roadways				
Salaries - road employees	\$ 278,785	\$ 367,217	\$ 423,967	\$ 346,523
Social security tax	19,948	27,224	30,164	25,959
Life insurance	169	212	252	202
Health insurance	84,273	88,226	133,224	80,519
Retirement	28,520	37,566	43,371	35,452
Worker's compensation	7,894	11,522	11,396	8,289
Unemployment tax	140	184	212	174
Equipment hired	29,655	28,700	195,762	140
Gasoline, oil, etc.	47,247	78,042	94,961	54,169
Gravel and paving material	332,196	382,822	461,330	235,511
Hardware and supplies	6,038	12,115	17,942	11,204
Herbicides and fencing	640	2,487	1,826	355
Equipment repairs and replacements	60,570	101,359	73,108	39,715
Signs	6,701	3,925	9,881	5,889
Tires, tubes and batteries	26,562	22,203	23,240	11,068
Bridge materials	116,425	43,966	49,839	23,679
Risk insurance	1,802	1,630	1,453	1,147
Miscellaneous	9,565	16,921	1,752	11,924
Total roadways	<u>1,057,130</u>	<u>1,226,321</u>	<u>1,573,680</u>	<u>891,919</u>
Other				
Solid waste disposal	1,418	39,612	20,944	35,716
Donations	-	-	-	-
Total other	<u>1,418</u>	<u>39,612</u>	<u>20,944</u>	<u>35,716</u>
Total public transportation	<u>1,067,741</u>	<u>1,274,792</u>	<u>1,608,205</u>	<u>938,568</u>
Capital outlay				
Trucks and trailers	43,500	153,886	108,480	74,205
Buildings and improvements	-	-	-	-
Heavy equipment	-	20,000	253,562	147,792
Small tools and equipment	-	-	13,514	-
Total capital outlay	<u>43,500</u>	<u>173,886</u>	<u>375,556</u>	<u>221,997</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2015 Actual
\$ 1,416,492	\$ 1,425,300	\$ 8,808	\$ 1,354,765
103,295	109,034	5,739	99,310
835	824	(11)	804
386,242	308,100	(78,142)	352,247
144,909	145,808	899	143,066
39,101	39,288	187	37,743
710	719	9	677
254,257	52,000	(202,257)	132,412
274,419	535,000	260,581	300,251
1,411,859	1,900,000	488,141	1,800,956
47,299	32,500	(14,799)	36,958
5,308	13,750	8,442	1,304
274,752	245,000	(29,752)	268,173
26,396	22,500	(3,896)	32,616
83,073	92,500	9,427	56,979
233,909	195,000	(38,909)	253,837
6,032	24,500	18,468	22,740
40,162	9,500	(30,662)	52,124
<u>4,749,050</u>	<u>5,151,323</u>	<u>402,273</u>	<u>4,946,962</u>
97,690	92,500	(5,190)	80,573
-	13,000	13,000	360
<u>97,690</u>	<u>105,500</u>	<u>7,810</u>	<u>80,933</u>
<u>4,889,306</u>	<u>5,300,573</u>	<u>411,267</u>	<u>5,058,022</u>
380,071	255,000	(125,071)	219,038
-	-	-	-
421,354	242,280	(179,074)	95,179
13,514	27,000	13,486	-
<u>814,939</u>	<u>524,280</u>	<u>(290,659)</u>	<u>314,217</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, 2016
WITH COMPARATIVE TOTALS FOR 2015*

	2016			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
Debt service				
Interest expense	\$ 394	\$ 519	\$ 574	\$ 435
Principal retired	18,764	24,711	27,318	20,694
Total debt service	19,158	25,230	27,892	21,129
Total expenditures	1,130,399	1,473,908	2,011,653	1,181,694
Excess revenues over (under) expenditures	(15,128)	(27,301)	(414,156)	11,266
Other financing sources (uses)				
Capitalized leases	-	-	253,562	98,172
Transfer from other funds	-	-	-	-
Transfer to other funds	-	-	-	-
Total other financing sources (uses)	-	-	253,562	98,172
Excess of revenues and other sources over (under) expenditures and other uses	(15,128)	(27,301)	(160,594)	109,438
Fund balance, beginning of year	74,078	414,510	510,398	231,115
Fund balance, end of year	\$ 58,950	\$ 387,209	\$ 349,804	\$ 340,553

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2015 Actual</u>
\$ 1,922	\$ 4,803	\$ 2,881	\$ 4,793
91,487	-	(91,487)	205,270
<u>93,409</u>	<u>4,803</u>	<u>(88,606)</u>	<u>210,063</u>
<u>5,797,654</u>	<u>5,829,656</u>	<u>32,002</u>	<u>5,582,302</u>
<u>(445,319)</u>	<u>(490,571)</u>	<u>45,252</u>	<u>272,101</u>
351,734	-	351,734	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>351,734</u>	<u>-</u>	<u>351,734</u>	<u>-</u>
(93,585)	<u>\$ (490,571)</u>	<u>\$ 396,986</u>	272,101
<u>1,230,101</u>			<u>958,000</u>
<u>\$ 1,136,516</u>			<u>\$ 1,230,101</u>

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2016

	<u>Supervision</u>	<u>Specialized Caseload Program</u>	<u>Substance Abuse Caseload Program</u>	<u>Totals (Memorandum Only)</u>	
				<u>2016</u>	<u>2015</u>
ASSETS					
Cash and cash equivalents	\$ 433,211	\$ 63,900	\$ 62,942	\$ 560,053	\$ 520,961
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 433,211</u>	<u>\$ 63,900</u>	<u>\$ 62,942</u>	<u>\$ 560,053</u>	<u>\$ 520,961</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
FUND BALANCE					
Fund balance - restricted	<u>433,211</u>	<u>63,900</u>	<u>62,942</u>	<u>\$ 560,053</u>	<u>520,961</u>
Total fund balance	<u>433,211</u>	<u>63,900</u>	<u>62,942</u>	<u>560,053</u>	<u>520,961</u>
Total liabilities and fund balance	<u>\$ 433,211</u>	<u>\$ 63,900</u>	<u>\$ 62,942</u>	<u>\$ 560,053</u>	<u>\$ 520,961</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, 2016
WITH COMPARATIVE TOTALS FOR 2015

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 257,550	\$ 257,550	\$ -	\$ 58,462	\$ 58,462
Miscellaneous	-	34,286	34,286	-	-	-
Total general revenue	-	291,836	291,836	-	58,462	58,462
Charges for services	-	722,751	722,751	-	-	-
Total revenues	-	1,014,587	1,014,587	-	58,462	58,462
EXPENDITURES						
Administrative and general						
Assistants	-	293,911	(293,911)	-	-	-
Probation officers	-	301,695	(301,695)	-	115,358	(115,358)
Social security	-	42,838	(42,838)	-	8,757	(8,757)
Retirement	-	60,930	(60,930)	-	11,801	(11,801)
Unemployment	-	298	(298)	-	58	(58)
Gasoline, oil, etc.	-	2,722	(2,722)	-	-	-
Hardware and supplies	-	24,747	(24,747)	-	-	-
Tires, tubes and batteries	-	1,282	(1,282)	-	-	-
Professional services	-	45,165	(45,165)	-	-	-
Travel and training	-	5,759	(5,759)	-	-	-
Meals and lodging	-	6,753	(6,753)	-	-	-
Telephone/communications	-	6,249	(6,249)	-	-	-
Miscellaneous	-	32,261	(32,261)	-	-	-
Non residential services	-	9,107	(9,107)	-	-	-
Total administrative and general	-	833,717	(833,717)	-	135,974	(135,974)
Capital outlay						
Furniture and equipment	-	10,388	(10,388)	-	-	-
Total capital outlay	-	10,388	(10,388)	-	-	-
Total expenditures	-	844,105	(844,105)	-	135,974	(135,974)
Excess revenues over (under) expenditures	-	170,482	170,482	-	(77,512)	(77,512)
Other financing sources (uses)						
Transfer to other funds	-	(137,729)	137,729	-	-	-
Transfer from other funds	-	-	-	-	80,273	(80,273)
Total other financing sources (uses)	-	(137,729)	137,729	-	80,273	(80,273)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	32,753	\$ 32,753	\$ -	2,761	\$ 2,761
Fund balance, beginning of year		400,458			61,139	
Fund balance, end of year		\$ 433,211			\$ 63,900	

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, 2016
WITH COMPARATIVE TOTALS FOR 2015

	<u>Substance Abuse Caseload Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
General			
State aid	\$ -	\$ 140,447	\$ 140,447
Miscellaneous	-	-	-
Total general revenue	<u>-</u>	<u>140,447</u>	<u>140,447</u>
Charges for services	-	-	-
Total revenues	<u>-</u>	<u>140,447</u>	<u>140,447</u>
EXPENDITURES			
Administrative and general			
Assistants	-	-	-
Probation officers	-	165,022	(165,022)
Social security	-	12,340	(12,340)
Retirement	-	16,881	(16,881)
Unemployment	-	82	(82)
Gasoline, oil, etc.	-	-	-
Hardware and supplies	-	-	-
Tires, tubes and batteries	-	-	-
Professional services	-	-	-
Travel and training	-	-	-
Meals and lodging	-	-	-
Telephone/communications	-	-	-
Miscellaneous	-	-	-
Non residential services	-	-	-
Total administrative and general	<u>-</u>	<u>194,325</u>	<u>(194,325)</u>
Capital outlay			
Furniture and equipment	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>194,325</u>	<u>(194,325)</u>
Excess revenues over (under) expenditures	<u>-</u>	<u>(53,878)</u>	<u>(53,878)</u>
Other financing sources (uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	57,456	(57,456)
Total other financing sources (uses)	<u>-</u>	<u>57,456</u>	<u>(57,456)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>3,578</u>	<u>\$ 3,578</u>
Fund balance, beginning of year		59,364	
Fund balance, end of year		<u>\$ 62,942</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, 2016
WITH COMPARATIVE TOTALS FOR 2015

	2016		Variance Favorable (Unfavorable)	2015
	Budget	Actual		
REVENUES				
General				
State aid	\$ -	\$ 456,459	\$ 456,459	\$ 450,150
Miscellaneous	-	34,286	34,286	28,742
Total general revenue	-	490,745	490,745	478,892
Charges for services	-	722,751	722,751	681,385
Total revenues	-	1,213,496	1,073,049	1,160,277
EXPENDITURES				
Administrative and general				
Assistants	-	293,911	(293,911)	277,232
Probation officers	-	582,075	(582,075)	600,427
Social security	-	63,935	(63,935)	63,872
Retirement	-	89,612	(89,612)	92,681
Unemployment	-	438	(438)	439
Gasoline, oil, etc.	-	2,722	(2,722)	3,710
Hardware and supplies	-	24,747	(24,747)	27,509
Tires, tubes and batteries	-	1,282	(1,282)	1,086
Professional services	-	45,165	(45,165)	35,816
Travel and training	-	5,759	(5,759)	4,753
Meals and lodging	-	6,753	(6,753)	7,467
Telephone/communications	-	6,249	(6,249)	6,166
Miscellaneous	-	32,261	(32,261)	1,063
Non residential services	-	9,107	(9,107)	8,249
Total administrative and general	-	1,164,016	(969,691)	1,130,470
Capital outlay				
Furniture and equipment	-	10,388	(10,388)	29,304
Total capital outlay	-	10,388	(10,388)	29,304
Total expenditures	-	1,174,404	(980,079)	1,159,774
Excess revenues over (under) expenditures	-	39,092	92,970	503
● Other financing sources (uses)				
Transfer to other funds	-	(137,729)	137,729	(129,947)
Transfer from other funds	-	137,729	(137,729)	129,947
Total other financing sources (uses)	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	39,092	\$ 92,970	503
Fund balance, beginning of year		520,961		520,458
Fund balance, end of year		\$ 560,053		\$ 520,961

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2016

	<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>\$ 24,711</u>	<u>\$ 12,512</u>	<u>\$ 4,577</u>	<u>\$175,901</u>	<u>\$ -</u>
Total assets	<u><u>\$ 24,711</u></u>	<u><u>\$ 12,512</u></u>	<u><u>\$ 4,577</u></u>	<u><u>\$175,901</u></u>	<u><u>\$ -</u></u>
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ 3,721
Accounts payable	<u>12,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>12,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,721</u>
FUND EQUITY					
Fund balance - restricted	<u>12,559</u>	<u>12,512</u>	<u>4,577</u>	<u>175,901</u>	<u>(3,721)</u>
Total fund equity	<u>12,559</u>	<u>12,512</u>	<u>4,577</u>	<u>175,901</u>	<u>(3,721)</u>
Total liabilities and fund equity	<u><u>\$ 24,711</u></u>	<u><u>\$ 12,512</u></u>	<u><u>\$ 4,577</u></u>	<u><u>\$175,901</u></u>	<u><u>\$ -</u></u>

<u>Pre & Post Adjudication</u>	<u>Mental Health Services</u>	<u>Totals (Memorandum Only)</u>	
		<u>2016</u>	<u>2015</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$217,701</u>	<u>\$275,949</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$217,701</u></u>	<u><u>\$275,949</u></u>
<u>\$ 1,851</u>	<u>\$ 2,787</u>	<u>\$ 8,359</u>	<u>\$ -</u>
<u>3,915</u>	<u>-</u>	<u>16,067</u>	<u>-</u>
<u>5,766</u>	<u>2,787</u>	<u>24,426</u>	<u>-</u>
<u>(5,766)</u>	<u>(2,787)</u>	<u>193,275</u>	<u>275,949</u>
<u>(5,766)</u>	<u>(2,787)</u>	<u>193,275</u>	<u>275,949</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$217,701</u></u>	<u><u>\$275,949</u></u>

FAYETTE COUNTY, TEXAS
JUVENILE PROBATION FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

	Local Match Fund			Basic Promotion Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 72,954	\$ 72,954
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	-	-	-	72,954	72,954
Charges for services						
Probation fees	700	895	195	-	-	-
Total charges for services	700	895	195	-	-	-
Total revenues	700	895	195	-	72,954	72,954
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	73,115	(73,115)
Social security	8,000	8,788	(788)	-	-	-
Health and life insurance	23,921	22,322	1,599	-	-	-
Retirement	11,750	12,149	(399)	-	-	-
Worker's Compensation	316	416	(100)	-	-	-
Unemployment	56	59	(3)	-	-	-
Operating expenses	10,000	13,043	(3,043)	-	-	-
Travel	200	624	(424)	-	-	-
Residential services	28,000	12,592	15,408	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	82,243	69,993	12,250	-	73,115	(73,115)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	82,243	69,993	12,250	-	73,115	(73,115)
Excess revenues over (under) expenditures						
	(81,543)	(69,098)	12,445	-	(161)	(161)
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses						
	(81,543)	(69,098)	\$ 12,445	\$ -	(161)	\$ (161)
Fund balance, beginning of year		81,657			12,673	
Fund balance, end of year		\$ 12,559			\$ 12,512	

Community Corrections Program			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 48,500	\$ 48,500	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,964	3,964
-	-	-	-	5,736	5,736
-	48,500	48,500	-	9,700	9,700
-	-	-	-	-	-
-	-	-	-	-	-
-	48,500	48,500	-	9,700	9,700
-	44,410	(44,410)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	852	(852)	-	-	-
-	2,208	(2,208)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	47,470	(47,470)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	47,470	(47,470)	-	-	-
-	1,030	1,030	-	9,700	9,700
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	1,030	\$ 1,030	\$ -	9,700	\$ 9,700
	3,547			166,201	
	\$ 4,577			\$ 175,901	

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, 2016

WITH COMPARATIVE TOTALS FOR 2015

	Commitment Diversion			Pre & Post Adjudication		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 5,316	\$ 5,316	\$ -	\$ 14,106	\$ 14,106
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	5,316	5,316	-	14,106	14,106
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	5,316	5,316	-	14,106	14,106
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	1,230	(1,230)
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	11,695	(11,695)	-	23,720	(23,720)
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	-	11,695	(11,695)	-	24,950	(24,950)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	11,695	(11,695)	-	24,950	(24,950)
Excess revenues over (under) expenditures	-	(6,379)	(6,379)	-	(10,844)	(10,844)
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	(6,379)	\$ (6,379)	\$ -	(10,844)	\$ (10,844)
Fund balance, beginning of year		2,658			5,078	
Fund balance, end of year		\$ (3,721)			\$ (5,766)	

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, 2016
WITH COMPARATIVE TOTALS FOR 2015

	Mental Health Services			2016			2015
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES							
General							
State aid	\$ -	\$ 8,268	\$ 8,268	\$ -	\$ 149,144	\$ 149,144	\$ 157,849
County contributions	-	-	-	-	-	-	75,000
Depository interest	-	-	-	-	3,964	3,964	3,539
Miscellaneous	-	-	-	-	5,736	5,736	-
Total general revenue	-	8,268	8,268	-	158,844	158,844	236,388
Charges for services							
Probation fees	-	-	-	700	895	195	1,237
Total charges for services	-	-	-	700	895	195	1,237
Total revenues	-	8,268	8,268	700	159,739	159,039	237,625
EXPENDITURES							
Administrative and general							
Probation officers	-	-	-	-	118,755	(118,755)	113,515
Social security	-	-	-	8,000	8,788	(788)	8,303
Health and life insurance	-	-	-	23,921	22,322	1,599	24,249
Retirement	-	-	-	11,750	12,149	(399)	11,987
Worker's Compensation	-	-	-	316	416	(100)	317
Unemployment	-	-	-	56	59	(3)	57
Operating expenses	-	184	(184)	10,000	14,079	(4,079)	10,747
Travel	-	-	-	200	2,832	(2,632)	9,475
Residential services	-	12,674	(12,674)	28,000	60,681	(32,681)	31,391
Non-residentail services	-	-	-	-	-	-	2,293
Miscellaneous	-	2,332	(2,332)	-	2,332	(2,332)	800
Total administrative and general	-	15,190	(15,190)	82,243	242,413	(160,170)	213,134
Capital outlay							
Buildings and improvements	-	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-
Total expenditures	-	15,190	(15,190)	82,243	242,413	(160,170)	213,134
Excess revenues over (under) expenditures	-	(6,922)	(6,922)	(81,543)	(82,674)	(1,131)	24,491
Other financing sources (uses)							
Transfer to other funds	-	-	-	-	-	-	(23,036)
Transfer from other funds	-	-	-	-	-	-	23,036
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	(6,922)	\$ (6,922)	\$ (81,543)	(82,674)	\$ (1,131)	24,491
Fund balance, beginning of year		4,135			275,949		251,458
Fund balance, end of year		\$ (2,787)			\$ 193,275		\$ 275,949

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FAYETTE COUNTY, TEXAS
PROPRIETARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2016

	Health and Life Insurance	Totals (Memorandum Only)	
		2016	2015
ASSETS			
Cash and cash equivalents	\$ 278,537	\$ 278,537	\$ 430,703
Total assets	\$ 278,537	\$ 278,537	\$ 430,703
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 37,413
Total liabilities	-	-	37,413
FUND EQUITY			
Retained earnings - unreserved	\$ 278,537	\$ 278,537	\$ 393,290
Total fund equity	278,537	278,537	393,290
Total liabilities and fund equity	\$ 278,537	\$ 278,537	\$ 430,703

FAYETTE COUNTY, TEXAS

PROPRIETARY FUNDS

*COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015*

	<u>Health and Life Self Insurance Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Interest income	\$ -	\$ 2,069	\$ 2,069
Employee HRA account contributions	-	223,538	223,538
Reimbursed claims	-	-	-
Miscellaneous	-	53,711	53,711
Total revenues	<u>-</u>	<u>279,318</u>	<u>277,249</u>
EXPENSES			
Claims	-	146,870	(146,870)
Administration fee	-	450	(450)
Miscellaneous	-	2,586	(2,586)
Total expenses	<u>-</u>	<u>149,906</u>	<u>(149,906)</u>
Excess (deficit) of revenues over expenses	-	129,412	129,412
Other financing sources (uses)			
Transfers from (to) other funds	<u>-</u>	<u>(244,165)</u>	<u>(244,165)</u>
(under) expenses and other uses	<u>\$ -</u>	<u>(114,753)</u>	<u>\$ (114,753)</u>
Retained earnings, beginning of year		<u>393,290</u>	
Retained earnings, end of year		<u>\$ 278,537</u>	

2016			
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>2015 Actual</u>
\$ -	\$ 2,069	\$ 2,069	\$ 2,504
-	223,538	223,538	212,705
-	-	-	978
-	53,711	53,711	15,572
-	<u>279,318</u>	<u>277,249</u>	<u>231,759</u>
-	146,870	(146,870)	167,243
-	450	(450)	-
-	2,586	(2,586)	22,292
-	<u>149,906</u>	<u>(149,906)</u>	<u>189,535</u>
-	129,412	129,412	42,224
-	<u>(244,165)</u>	<u>(244,165)</u>	<u>(124,044)</u>
<u>\$ -</u>	(114,753)	<u>\$ (114,753)</u>	(81,820)
	<u>393,290</u>		<u>475,110</u>
	<u>\$ 278,537</u>		<u>\$ 393,290</u>

FAYETTE COUNTY, TEXAS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2016	2015
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ 129,412	\$ 129,412	\$ 42,224
Adjustments to reconcile net income to net cash flow used for operating activities:			
Decrease in accounts payable	(37,413)	(37,413)	37,413
Net cash provided by operating activities	<u>91,999</u>	<u>91,999</u>	<u>79,637</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>			
Redemption of U.S. government securities	-	-	-
Purchase of U.S. government securities	<u>-</u>	<u>-</u>	<u>-</u>
Net cash used in investing activities	<u>-</u>	<u>-</u>	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>			
Transfer to other funds	<u>(244,165)</u>	<u>(244,165)</u>	<u>(124,044)</u>
Net cash provided by capital and related financing activities	<u>(244,165)</u>	<u>(244,165)</u>	<u>(124,044)</u>
<i>NET INCREASE IN CASH</i>	(152,166)	(152,166)	(44,407)
Cash and cash equivalents, beginning of year	<u>430,703</u>	<u>430,703</u>	<u>475,110</u>
Cash and cash equivalents, end of year	<u>\$ 278,537</u>	<u>\$ 278,537</u>	<u>\$ 430,703</u>

FAYETTE COUNTY, TEXAS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2016

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2016	2015
ASSETS				
Cash and cash equivalents	\$ 953,259	\$7,180,996	\$8,134,255	\$7,715,345
Due from other funds	-	9,176	9,176	-
Total assets	<u>\$ 953,259</u>	<u>\$7,190,172</u>	<u>\$8,143,431</u>	<u>\$7,715,345</u>
LIABILITIES				
Overdrafts	\$ -	\$ 5,687	\$ 5,687	\$ -
Accounts payable	1,150	-	1,150	-
Taxes collected in advance	-	3,982,923	3,982,923	2,874,779
Due to other funds	-	3,489	3,489	1,489
Due to other entities	-	3,198,073	3,198,073	4,224,976
Total liabilities	<u>1,150</u>	<u>7,190,172</u>	<u>7,191,322</u>	<u>7,101,244</u>
FUND BALANCE				
Fund balance - restricted	<u>952,109</u>	<u>-</u>	<u>952,109</u>	<u>614,101</u>
Total fund balance	<u>952,109</u>	<u>-</u>	<u>952,109</u>	<u>614,101</u>
Total liabilities and fund balance	<u>\$ 953,259</u>	<u>\$7,190,172</u>	<u>\$8,143,431</u>	<u>\$7,715,345</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, 2016*

WITH COMPARATIVE TOTALS FOR 2015

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2016	2015
REVENUES				
Contributions	\$ 63,000	\$ -	\$ 63,000	\$ 58,500
Depository interest	4,431	-	4,431	949
Miscellaneous	1,670,107	-	1,670,107	895,667
Total revenues	<u>1,737,538</u>	<u>-</u>	<u>1,737,538</u>	<u>955,116</u>
EXPENDITURES				
Administrative and general	1,347,899	-	1,347,899	649,591
Capital outlay	51,631	-	51,631	58,309
Total expenditures	<u>1,399,530</u>	<u>-</u>	<u>1,399,530</u>	<u>707,900</u>
Excess (deficit) of revenues over expenditures	338,008	-	338,008	247,216
Other financing sources (uses)				
Operating transfer in	160,764	-	160,764	12,442
Operating transfer out	(160,764)	-	(160,764)	(12,442)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	338,008	-	338,008	247,216
Fund balance, beginning of year	<u>614,101</u>	<u>-</u>	<u>614,101</u>	<u>366,885</u>
Fund balance, end of year	<u>\$ 952,109</u>	<u>\$ -</u>	<u>\$ 952,109</u>	<u>\$614,101</u>

FAYETTE COUNTY, TEXAS
 EXPENDABLE TRUST FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2016

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	\$ 5,979	\$117,858	\$178,393	\$536,761
Total assets	<u>\$ 5,979</u>	<u>\$117,858</u>	<u>\$178,393</u>	<u>\$536,761</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Fund balance - restricted	5,979	117,858	178,393	536,761
Total fund balance	<u>5,979</u>	<u>117,858</u>	<u>178,393</u>	<u>536,761</u>
Total liabilities and fund balance	<u>\$ 5,979</u>	<u>\$117,858</u>	<u>\$178,393</u>	<u>\$536,761</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2016	2015
<u>\$ 55,570</u>	<u>\$ 2,356</u>	<u>\$ 48,885</u>	<u>\$ 1,390</u>	<u>\$ 6,067</u>	<u>\$ 953,259</u>	<u>\$ 614,101</u>
<u><u>\$ 55,570</u></u>	<u><u>\$ 2,356</u></u>	<u><u>\$ 48,885</u></u>	<u><u>\$ 1,390</u></u>	<u><u>\$ 6,067</u></u>	<u><u>\$ 953,259</u></u>	<u><u>\$ 614,101</u></u>
<u>\$ 1,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,150</u>	<u>\$ -</u>
<u>1,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,150</u>	<u>-</u>
<u>54,420</u>	<u>2,356</u>	<u>48,885</u>	<u>1,390</u>	<u>6,067</u>	<u>952,109</u>	<u>614,101</u>
<u>54,420</u>	<u>2,356</u>	<u>48,885</u>	<u>1,390</u>	<u>6,067</u>	<u>952,109</u>	<u>614,101</u>
<u><u>\$ 55,570</u></u>	<u><u>\$ 2,356</u></u>	<u><u>\$ 48,885</u></u>	<u><u>\$ 1,390</u></u>	<u><u>\$ 6,067</u></u>	<u><u>\$ 953,259</u></u>	<u><u>\$ 614,101</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	-	-	-	3,564
Miscellaneous	2,730	579,073	-	962,421
Total revenues	<u>2,730</u>	<u>579,073</u>	<u>-</u>	<u>965,985</u>
EXPENDITURES				
Administrative and general	4,129	591,787	3,761	567,185
Capital outlay	-	-	-	-
Total expenditures	<u>4,129</u>	<u>591,787</u>	<u>3,761</u>	<u>567,185</u>
Excess of revenues over expenditures	(1,399)	(12,714)	(3,761)	398,800
Other financing sources(uses)				
Operating transfer in	-	-	76,710	-
Operating transfer out	-	-	-	(155,562)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>76,710</u>	<u>(155,562)</u>
Excess revenues and other sources over(under) expenditures and other uses	(1,399)	(12,714)	72,949	243,238
Fund balance, beginning of year	<u>7,378</u>	<u>130,572</u>	<u>105,444</u>	<u>293,523</u>
Fund balance, end of year	<u>\$ 5,979</u>	<u>\$ 117,858</u>	<u>\$ 178,393</u>	<u>\$ 536,761</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2016	2015
\$ -	\$ -	\$ 63,000	\$ -	\$ -	\$ 63,000	\$ 58,500
-	307	-	32	528	4,431	949
26,081	4,622	28,174	19	66,987	1,670,107	895,667
<u>26,081</u>	<u>4,929</u>	<u>91,174</u>	<u>51</u>	<u>67,515</u>	<u>1,737,538</u>	<u>955,116</u>
50,361	-	64,026	-	66,650	1,347,899	649,591
51,631	-	-	-	-	51,631	58,309
<u>101,992</u>	<u>-</u>	<u>64,026</u>	<u>-</u>	<u>66,650</u>	<u>1,399,530</u>	<u>707,900</u>
(75,911)	4,929	27,148	51	865	338,008	247,216
78,852	-	5,202	-	-	160,764	12,442
-	(5,202)	-	-	-	(160,764)	(12,442)
<u>78,852</u>	<u>(5,202)</u>	<u>5,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,941	(273)	32,350	51	865	338,008	247,216
51,479	2,629	16,535	1,339	5,202	614,101	366,885
<u>\$ 54,420</u>	<u>\$ 2,356</u>	<u>\$ 48,885</u>	<u>\$ 1,390</u>	<u>\$ 6,067</u>	<u>\$ 952,109</u>	<u>\$ 614,101</u>

FAYETTE COUNTY, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2016

	<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	\$ 1,728	\$22,828	\$3,982,923	\$ -	\$158,921	\$ 929,438	\$272,543
Due from other funds	-	-	-	9,176	-	-	-
Total assets	<u>\$ 1,728</u>	<u>\$22,828</u>	<u>\$3,982,923</u>	<u>\$ 9,176</u>	<u>\$158,921</u>	<u>\$ 929,438</u>	<u>\$272,543</u>
LIABILITIES							
Overdrafts	\$ -	\$ -	\$ -	\$ 5,687	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	3,982,923	-	-	-	-
Due to other funds	-	-	-	3,489	-	-	-
Due to other entities	1,728	22,828	-	-	158,921	929,438	272,543
Total liabilities	<u>1,728</u>	<u>22,828</u>	<u>3,982,923</u>	<u>9,176</u>	<u>158,921</u>	<u>929,438</u>	<u>272,543</u>
FUND BALANCE							
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	<u>\$ 1,728</u>	<u>\$22,828</u>	<u>\$3,982,923</u>	<u>\$ 9,176</u>	<u>\$158,921</u>	<u>\$ 929,438</u>	<u>\$272,543</u>

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2016	2015
\$20,000	\$20,801	\$35,273	\$28,610	\$62,971	\$79,177	\$1,565,783	\$7,180,996	\$7,101,244
-	-	-	-	-	-	-	9,176	-
<u>\$20,000</u>	<u>\$20,801</u>	<u>\$35,273</u>	<u>\$28,610</u>	<u>\$62,971</u>	<u>\$79,177</u>	<u>\$1,565,783</u>	<u>\$7,190,172</u>	<u>\$7,101,244</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,687	\$ -
-	-	-	-	-	-	-	3,982,923	2,874,779
-	-	-	-	-	-	-	3,489	1,489
<u>20,000</u>	<u>20,801</u>	<u>35,273</u>	<u>28,610</u>	<u>62,971</u>	<u>79,177</u>	<u>1,565,783</u>	<u>3,198,073</u>	<u>4,224,976</u>
<u>20,000</u>	<u>20,801</u>	<u>35,273</u>	<u>28,610</u>	<u>62,971</u>	<u>79,177</u>	<u>1,565,783</u>	<u>7,190,172</u>	<u>7,101,244</u>
-	-	-	-	-	-	-	-	-
<u>\$20,000</u>	<u>\$20,801</u>	<u>\$35,273</u>	<u>\$28,610</u>	<u>\$62,971</u>	<u>\$79,177</u>	<u>\$1,565,783</u>	<u>\$7,190,172</u>	<u>\$7,101,244</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 2015 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>
2016	\$ 2,717,949,065	100%	0.2879	\$ 7,824,975
2015	\$ 2,669,092,526	100%	0.2873	\$ 7,668,303
2014	\$ 2,504,255,705	100%	0.2873	\$ 7,194,727
2013	\$ 2,406,087,922	100%	0.2873	\$ 6,912,691
2012	\$ 2,259,667,800	100%	0.2777	\$ 6,275,097
2011	\$ 2,227,507,051	100%	0.2773	\$ 6,176,877

<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>
2016	\$ 2,696,726,661	100%	0.1323	\$ 3,567,769
2015	\$ 2,648,854,345	100%	0.1320	\$ 3,496,488
2014	\$ 2,484,757,388	100%	0.1320	\$ 3,279,880
2013	\$ 2,394,171,118	100%	0.1320	\$ 3,160,306
2012	\$ 2,247,511,730	100%	0.1320	\$ 2,966,715
2011	\$ 2,215,260,882	100%	0.1314	\$ 2,910,853

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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, 2016, and the related notes to the financial statements, which collectively comprise the Fayette County, Texas', basic financial statements and have issued our report thereon dated July 21, 2017.

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.

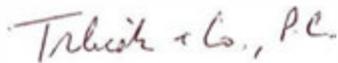
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or, significant deficiencies. Given these limitations, during 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.
July 21, 2017