

# **FAYETTE COUNTY, TEXAS**

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED  
DECEMBER 31, 2011

**Trlicek, & Co., P.C.**  
Certified Public Accountants  
Wharton, Texas  
La Grange, Texas



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FAYETTE COUNTY, TEXAS

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**FAYETTE COUNTY, TEXAS  
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Jeffrey Steinhauser
County Judge	Edward F. Janecka
Tax Assessor/Collector	Carol Johnson
County Clerk	Carolyn Kubos Roberts
County Attorney	Peggy Supak
District Clerk	Virginia Wied
County Surveyor	Gene Kruppa
Veterans Service	Jackie Wessels
County Sheriff	Keith Korenek
Justice of Peace No. 1	Scott Parker
Justice of Peace No. 2	Sheila Coufal
Justice of Peace No. 3	Tommy B. Tipton
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	John Saunders
County Commissioner No. 2	Gary Weishuhn
County Commissioner No. 3	James Kubecka
County Commissioner No. 4	Tom Muras

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## **FINANCIAL SECTION**

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

## INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and  
Commissioners' Court  
Fayette County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State of Texas Single Audit Circular. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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, 2011, and the respective changes in financial position for the year ended December 31, 2011 in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 19, 2012, on our consideration of Fayette County, Texas' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 4 through 9 and 34, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying statistical information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Fayette County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Trlicek & Co., P.C.*

Trlicek & Co., P.C.  
July 19, 2012

# 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, 2011. 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 Assets* 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 Assets* presents information on all of the County's assets less liabilities which results in net assets. The statement is designed to display the financial position of the County. Over time, increases and decreases in net assets 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 assets 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 Assets* 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 Assets* — 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 assets are reported as Governmental Activities.

Description	2011	2010	Dollar Change	Total Percentage Change 2011-2010
Current and other assets	\$ 3,876,322	\$ 5,248,887	\$ (1,372,565)	-26.15%
Capital assets, net	10,362,167	10,502,235	(140,068)	-1.33%
Total assets	14,238,489	15,751,122	(1,512,633)	-9.60%
Current and other liabilities	182,403	165,876	16,527	9.96%
Long-term liabilities	2,111,988	2,402,233	(290,245)	-12.08%
Total liabilities	2,294,391	2,568,109	(273,718)	-10.66%
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	8,250,179	8,100,002	150,177	1.85%
Restricted for debt service	41,597	41,227	370	0.90%
Unrestricted net assets	3,652,322	5,041,784	(1,389,462)	-27.56%
Total net assets	\$ 11,944,098	\$ 13,183,013	\$ (1,238,915)	-9.40%

The County's assets exceeded liabilities by \$11,944,098 at the close of the fiscal year. The majority of the County's net assets are 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. Unrestricted net assets — the part of net assets that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$3,652,322 at the end of the year.

### General Governmental Functions

#### General Fund

A deficit of revenues under expenditures of \$ 623,090 was reported for the calendar year ended December 31, 2011. For comparison purposes, revenues from the General Fund amounted to \$10,929,122 and \$10,635,048 for the calendar years ended December 31, 2011 and 2010, respectively. The sources of revenues for the 2011 calendar year are summarized below.

Description	2011	2010	Dollar Change	Total Percentage Change 2011-2010
Ad valorem taxes	\$ 5,330,597	\$ 5,260,787	\$ 69,810	1.33%
Other taxes	1,506,832	1,145,408	361,424	31.55%
Licenses and permits	55,095	65,391	(10,296)	-15.75%
Intergovernmental	223,089	448,162	(225,073)	-50.22%
Fines and forfeitures	867,951	826,570	41,381	5.01%
Depository interest	92,289	109,622	(17,333)	-15.81%
Miscellaneous	298,284	229,040	69,244	30.23%
Charges for services	2,554,985	2,550,068	4,917	0.19%
Total revenues	<u>\$ 10,929,122</u>	<u>\$ 10,635,048</u>	<u>\$ 294,074</u>	<u>2.77%</u>

Expenditures from the General Fund amounted to \$11,552,212 and \$11,078,650 for the calendar years ended December 31, 2011 and 2010, respectively. An analysis of expenditures for the year is presented as follows:

Description	2011	2010	Dollar Change	Total Percentage Change 2011-2010
Administrative and general	\$ 1,868,217	\$ 1,840,749	\$ 27,468	1.49%
Financial administration	824,827	764,559	60,268	7.88%
Judicial	965,997	901,675	64,322	7.13%
Legal	321,613	302,174	19,439	6.43%
Public safety	5,109,863	4,724,714	385,149	8.15%
Public facilities	1,266,046	1,178,944	87,102	7.39%
Capital outlay	653,210	826,337	(173,127)	-20.95%
Other expenditures	542,439	539,498	2,941	0.55%
Total expenditures	<u>\$ 11,552,212</u>	<u>\$ 11,078,650</u>	<u>\$ 473,562</u>	<u>4.27%</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 \$6,231,219 and expenditures of \$6,673,854 for the calendar year ended December 31, 2011.



## Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2011, this fund had revenues of \$309,236 and expenditures of \$308,866. These expenditures consisted of principal payments of \$227,000 and interest payments of \$81,866.

## 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 \$2,835,084 and expenses of \$3,422,950 for the calendar year ended December 31, 2011.

## 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 \$871,458 and expenditures of \$748,385 for the calendar year ended December 31, 2011.

### 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 \$151,009.

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 2011.

<u>Fund</u>	<u>2011</u>	<u>2010</u>
General Fund	1,079,570	2,663,404
Special Revenue Fund	1,624,681	1,622,600
Debt Service Fund	41,597	41,227
Proprietary Fund	283,523	271,389
Fiduciary Funds	5,453,229	4,076,892
Total	<u>\$ 8,482,600</u>	<u>\$ 8,675,512</u>

### Independent Audit

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

The financial statements are the responsibility of the County. The responsibility of the independent certified accountants is to express an opinion on the County's financial statements

based on their audit. An audit is conducted in accordance with generally accepted auditing standards. Those standards require that the audit be planned and performed in a manner to obtain a reasonable assurance as to whether the financial statements are free of material misstatement.

#### Acknowledgments

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

Respectfully submitted,

Kathy Kleiber  
County Auditor  
Fayette County, Texas

**FAYETTE COUNTY, TEXAS**  
**STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2011**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,373,490
Taxes receivable, net	289,399
Sales tax receivable	145,680
Prepaid expenses	17,608
Due from other fund	50,145
Capital assets:	
Land	1,736,710
Buildings	11,001,501
Equipment	10,055,383
Vehicles	2,565,280
Total capital assets	<u>25,358,874</u>
Less accumulated depreciation	<u>(14,996,707)</u>
Total capital assets, net	<u>10,362,167</u>
Total assets	<u><u>14,238,489</u></u>
<b>LIABILITIES</b>	
Accounts payable	152,396
Overdrafts	22,875
Due to other fund	7,132
Noncurrent Liabilities:	
Due within one year	476,681
Due in more than one year	1,635,307
Total liabilities	<u><u>2,294,391</u></u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	8,250,179
Restricted for debt service	41,597
Unrestricted	3,652,322
Total net assets	<u><u>\$ 11,944,098</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, 2011**  
**WITH COMPARATIVE TOTALS FOR 2010**

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 5,330,597	\$ 3,601,828	\$ 307,686	\$ -
Other taxes	1,506,832	-	-	-
Licenses and permits	55,095	-	-	-
Intergovernmental revenue	223,089	291,903	-	-
Fines and forfeitures	867,951	-	-	-
Depository interest	92,289	56,149	1,550	1,021
Tobacco settlement	-	33,484	-	-
Reimbursed services	-	26,333	-	-
Miscellaneous	298,284	1,211,895	-	870,437
Total general	8,374,137	5,221,592	309,236	871,458
Charges for services	2,554,985	1,009,627	-	-
Total revenues	10,929,122	6,231,219	309,236	871,458
<b>EXPENDITURES</b>				
Administrative and general	1,868,217	1,349,687	-	748,385
Financial administration	824,827	-	-	-
Judicial	965,997	-	-	-
Legal	321,613	-	-	-
Public safety	5,109,863	-	-	-
Public transportation	-	4,339,914	-	-
Public facilities	1,266,046	-	-	-
Public health	-	503,128	-	-
Conservation	243,403	-	-	-
Elections	113,406	-	-	-
Rural addressing	70,626	-	-	-
Capital outlay	-	330,925	-	-
Depreciation	1,070,308	-	-	-
Debt service:				
Interest paid	7,364	17,499	81,866	-
Principal retired	-	-	-	-
Total expenditures	11,861,670	6,541,153	81,866	748,385
Excess (deficit) of revenues over expenditures	(932,548)	(309,934)	227,370	123,073
Other financing sources (uses)	(895,950)	479,988	-	-
Excess revenues and other sources over (under) expenditures and other uses	(1,828,498)	170,054	227,370	123,073
Fund balance, beginning of year	1,991,670	2,574,780	956,227	221,046
Fund balance, end of year	\$ 163,172	\$ 2,744,834	\$ 1,183,597	\$ 344,119

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

Totals  
(Memorandum Only)

2011	2010
\$ 9,240,111	\$ 9,123,335
1,506,832	1,145,408
55,095	65,391
514,992	737,552
867,951	826,570
151,009	167,641
33,484	24,113
26,333	1,970
<u>2,380,616</u>	<u>1,803,380</u>
14,776,423	13,895,360
<u>3,564,612</u>	<u>3,449,242</u>
18,341,035	17,344,602
3,966,289	3,757,768
824,827	764,559
965,997	901,675
321,613	302,174
5,109,863	4,724,714
4,339,914	4,288,460
1,266,046	1,178,944
503,128	277,786
243,403	202,079
113,406	128,923
70,626	65,165
330,925	301,697
1,070,308	1,032,287
106,729	110,031
-	-
<u>19,233,074</u>	<u>18,036,262</u>
(892,039)	(691,660)
<u>(415,962)</u>	<u>387,220</u>
(1,308,001)	(304,440)
5,743,723	6,048,163
<u>\$ 4,435,722</u>	<u>\$ 5,743,723</u>

**FAYETTE COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,079,570	\$ 2,010,397	\$ 3,089,967
Taxes receivable, net	289,399	-	289,399
Sales tax receivable	145,680	-	145,680
Prepaid expenses	17,608	-	17,608
Due from other fund	33,671	16,474	50,145
<b>Total assets</b>	<u><u>1,565,928</u></u>	<u><u>2,026,871</u></u>	<u><u>3,592,799</u></u>
<b>LIABILITIES</b>			
Accounts payable	152,396	-	152,396
Overdrafts	-	22,875	22,875
Due to other fund	-	7,132	7,132
Deferred tax revenue	289,399	-	289,399
<b>Total liabilities</b>	<u><u>441,795</u></u>	<u><u>30,007</u></u>	<u><u>471,802</u></u>
<b>FUND BALANCES</b>			
Unassigned	1,124,133	-	1,124,133
Restricted for debt service	-	41,597	41,597
Restricted for special revenue and expendable trust funds	-	1,955,267	1,955,267
<b>Total fund balances</b>	<u><u>1,124,133</u></u>	<u><u>1,996,864</u></u>	<u><u>3,120,997</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 1,565,928</u></u>	<u><u>\$ 2,026,871</u></u>	<u><u>\$ 3,592,799</u></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 ASSETS  
DECEMBER 31, 2011*

Total fund balances - governmental funds balance sheet	\$ 3,120,997
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not reported in the funds.	10,362,167
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	289,399
The assets and liabilities of internal service funds are included in governmental activities.	283,523
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	<u>(2,111,988)</u>
Net assets of governmental activities - statement of net assets	<u>\$ 11,944,098</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, 2011*

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
General			
Ad valorem taxes	\$ 5,330,597	\$ 3,909,514	\$ 9,240,111
Other taxes	1,506,832	-	1,506,832
Licenses and permits	55,095	-	55,095
Intergovernmental revenue	223,089	291,903	514,992
Fines and forfeitures	867,951	-	867,951
Depository interest	92,289	58,720	151,009
Tobacco settlement	-	33,484	33,484
Reimbursed services	-	26,333	26,333
Miscellaneous	298,284	2,082,332	2,380,616
Total general	<u>8,374,137</u>	<u>6,402,286</u>	<u>14,776,423</u>
Charges for services	2,554,985	1,009,627	3,564,612
Total revenues	<u>10,929,122</u>	<u>7,411,913</u>	<u>18,341,035</u>
<b>EXPENDITURES</b>			
Administrative and general	1,868,217	2,057,611	3,925,828
Financial administration	824,827	-	824,827
Judicial	965,997	-	965,997
Legal	321,613	-	321,613
Public safety	5,109,863	-	5,109,863
Public transportation	-	4,339,914	4,339,914
Public facilities	1,266,046	-	1,266,046
Public health	-	503,128	503,128
Conservation	243,403	-	243,403
Elections	113,406	-	113,406
Rural addressing	70,626	-	70,626
Capital outlay	653,210	371,386	1,024,596
Debt service:			
Interest paid	7,364	99,365	106,729
Principal retired	107,640	359,701	467,341
Total expenditures	<u>11,552,212</u>	<u>7,731,105</u>	<u>19,283,317</u>
Excess (deficit) of revenues over expenditures	(623,090)	(319,192)	(942,282)
Other financing sources (uses)	<u>(895,950)</u>	<u>479,988</u>	<u>(415,962)</u>
Excess revenues and other sources over (under) expenditures and other uses	(1,519,040)	160,796	(1,358,244)
Fund balance, beginning of year	2,643,173	1,836,068	4,479,241
Fund balance, end of year	<u>\$ 1,124,133</u>	<u>\$ 1,996,864</u>	<u>\$ 3,120,997</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 ASSETS  
DECEMBER 31, 2011*

Net change in fund balances - total governmental funds	\$ (942,282)
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.	653,210
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,070,308)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	<u>467,341</u>
Change in net assets of governmental activities - statement of activities	<u><u>\$ (892,039)</u></u>

The accompanying notes are an integral part of this statement.

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**FAYETTE COUNTY, TEXAS**  
*STATEMENT OF NET ASSETS*  
*INTERNAL SERVICE FUND*  
*FOR THE YEAR ENDED DECEMBER 31, 2011*

	Nonmajor Internal Service Fund
	Internal Service Funds
<b>ASSETS:</b>	
Current Assets:	
Cash and cash equivalents	\$ 283,523
Total Current Assets	<u>283,523</u>
Total Assets	<u>\$ 283,523</u>
<b>LIABILITIES:</b>	
Total Liabilities	<u>\$ -</u>
<b>NET ASSETS:</b>	
Unrestricted Net Assets	283,523
Total Net Assets	<u>\$ 283,523</u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**  
*STATEMENT OF REVENUES, EXPENSES AND CHANGES*  
*IN FUND NET ASSETS - INTERNAL SERVICE FUND*  
*FOR THE YEAR ENDED DECEMBER 31, 2011*

	Nonmajor Internal Service Fund
	Internal Service Funds
OPERATING REVENUES:	
Premiums	\$ 1,579,853
Employee HRA account contributions	108,362
Reimbursed claims	1,144,824
Miscellaneous	2,045
	<hr/>
Total revenues	2,835,084
OPERATING EXPENSES:	
Claims	2,925,351
Employee HRA account claims	49,102
Administration fee	448,497
	<hr/>
Total expenses	3,422,950
Excess (deficit) of revenues over expenses	(587,866)
Other financing sources (uses)	
Operating transfers in	600,000
Total other financing sources (uses)	<hr/> 600,000 <hr/>
Change in Net Assets	12,134
Total Net Assets, beginning of year	<hr/> 271,389 <hr/>
Total Net Assets, end of year	<hr/> \$ 283,523 <hr/>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ 12,134
Net cash provided by operating activities	<u>12,134</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>	
Redemption of U.S. government securities	-
Purchase of U.S. government securities	-
Net cash used in investing activities	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>	
Contributed capital	-
Net cash provided by capital and related financing activities	<u>-</u>
<i>NET INCREASE IN CASH</i>	12,134
Cash and cash equivalents, beginning of year	<u>271,389</u>
Cash and cash equivalents, end of year	<u><u>\$ 283,523</u></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**  
*STATEMENT OF NET ASSETS*  
*AGENCY FUNDS*  
*DECEMBER 31, 2011*

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,109,110
Due from other funds	<u>54</u>
 Total assets	 <u><u>\$ 5,109,164</u></u>
 <b>LIABILITIES</b>	
Overdrafts	\$ 54
Taxes collected in advance	2,213,985
Due to other funds	-
Due to other entities	<u>2,895,125</u>
 Total liabilities and net assets	 <u><u>\$ 5,109,164</u></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011**

**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, 2011, 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, 2011**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)**

**B. Basic Financial Statements**

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

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

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

**C. Fund Accounting**

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

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

Governmental Fund Types

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

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

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

Proprietary Fund Types

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



**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011**

**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, 2011**

**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, 2011**

**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, 2011**

**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, 2011, 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	\$ 10,561,600	\$ 11,001,633	\$ 440,033
Special Revenue Funds	4,733,590	4,733,590	-
Debt Service Fund	273,756	273,756	-
Totals	<u>\$ 15,568,946</u>	<u>\$ 16,008,979</u>	<u>\$ 440,033</u>

For fiscal year ended December 31, 2011, 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	\$ 11,738,970	\$ 12,157,626	\$ 418,656
Special Revenue Funds	5,748,839	5,785,839	37,000
Debt Service Fund	308,217	308,217	-
Totals	<u>\$ 17,796,026</u>	<u>\$ 18,251,682</u>	<u>\$ 455,656</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, 2011, 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, 2011**

**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, 2011 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General Fund	Special Revenue	\$ 5,200
Special Revenue Fund	General Fund	382,100
Proprietary Fund	General Fund	600,000

**NOTE 5 - PROPERTY TAXES**

Property taxes for Fayette County are levied each January 1 on the assessed value as of the preceding January 1 for all taxable real and personal property. On January 1, at the time of assessment, an enforceable lien is attached to the property for property taxes. Appraised values are determined by the Fayette County Appraisal District equal to 100% of the appraised market value as required by the State Property Tax Code. Fayette County Appraisal District collects property taxes for Fayette County. Real property must be appraised at least every four years. Taxpayers and taxing units may challenge appraisals of the Appraisal District through various appeals and, if necessary, legal action.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011**

**NOTE 5 - PROPERTY TAXES (Continued)**

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2011 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,227,507,051 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$ .2473
Special Revenue:	
Road & Bridge	.0300
Road & Bridge Special	<u>.1314</u>
Total Special Revenue	.1614
Debt Service	<u>.0143</u>
Total	\$ <u>.4230</u>

The County had delinquent taxes receivable at December 31, 2011 of \$361,749. An allowance for uncollectible taxes is \$72,350 at December 31, 2011. The net taxes receivable was \$289,399 which is reflected on the General Fund – Balance Sheet at December 31, 2011.

**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 2010 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, 2011 were \$2,213,985.

**NOTE 7 - PENSION COSTS**

**A. Plan Description**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of the TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 602 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011**

**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 governing body of the County within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County'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 County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS.

B. Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both the employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. It was 9.22% for calendar year 2011. The contribution rate payable by the employee members is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the County contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

C. Annual Pension Cost

The required contribution was determined as part of the December 31, 2010 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2010 included (a) 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4%. Both (a) and (b) included an inflation component of 3.5%. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2010 was 20 years.

D. Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was 86.70% funded. The actuarial accrued liability for benefits was \$27,446,459, and the actuarial value of assets was \$23,796,355, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,650,104. The covered payroll (annual payroll of active employees covered by the plan) was \$7,235,316, and the ratio of the UAAL to the covered payroll was 50.45%

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011**

**NOTE 7 - PENSION COSTS (Continued)**

**D. Funded Status and Funding Progress (Continued)**

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Information			
Actuarial valuation date	12/31/2008	12/31/2009	12/31/2010
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20	18.7	20
Asset valuation method			
Subdivision Accumulation Fund	10-yr smoothed value	10-yr smoothed value	10-yr smoothed value
Employee Saving Fund	Fund value	Fund value	Fund value
Actuarial assumptions			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.3%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

Schedule of Funding Information						
Actuarial Valuation Date	Actuarial Value of Assets	Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	Percentage of Covered Payroll
12/31/2008	19,567,883	22,813,438	3,245,555	85.77%	6,532,924	49.68%
12/31/2009	22,021,563	25,237,086	3,215,523	87.26%	7,038,107	45.69%
12/31/2010	23,796,355	27,446,459	3,650,104	86.70%	7,235,316	50.45%

**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, 2011, \$1,579,853 was received as premiums and \$448,497 in administrative fees was paid. Fund equity as of December 31, 2011 was \$283,523.



**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011**

**NOTE 8 – SELF INSURANCE FUNDS (Continued)**

**A. Health and Life Self Insurance Fund (Continued)**

Resources to pay claims for the above self insurance funds are derived from the General Fund, Road & Bridge Funds, and Probation Funds and are recorded as revenues of the internal service funds and expenditures of the General Fund, Road & Bridge Funds, and Probation Funds in accordance with NCGA Interpretation 11, Claims and Judgment Transactions for Governmental Funds. It is management’s opinion that fund equities of the self-insurance fund plus revenues for fiscal year 2011 will be adequate to fund estimated liabilities.

**NOTE 9 - FIXED ASSETS**

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

	Balance 1/1/2011	Additions	Dispositions	Balance 12/31/2011
Land	\$ 1,736,710	\$ -	\$ -	\$ 1,736,710
Buildings	10,890,855	110,646	-	11,001,501
Equipment	9,756,436	707,394	(408,447)	10,055,383
Vehicles	2,527,742	206,556	(169,018)	2,565,280
Total capital assets	\$ 24,911,743	\$ 1,024,596	\$ (577,465)	\$ 25,358,874
Less accumulated depreciation	(14,409,508)	(1,070,308)	483,109	(14,996,707)
Total capital assets, net	<u>\$ 10,502,235</u>	<u>\$ (45,712)</u>	<u>\$ (94,356)</u>	<u>\$ 10,362,167</u>

**NOTE 10 – LEASE OBLIGATIONS**

The County has commitments under several operating lease agreements for equipment, office space, warehouse space and land. Generally, these lease agreements are cancelable by the County at any time. The County’s management does feel, however, that such leases will generally be renewed or replaced each year. Total rent expense under operating leases was approximately \$48,277 for the year ended December 31, 2011.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2011:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2011
Ford Ambulance	November 9, 2009	2.90%	\$ 33,037
John Deere Loader	February 17, 2009	3.45%	41,436
Incode & Odyssey Systems	March 3, 2010	2.36%	171,960
Compactor & Roller	May 10, 2010	3.50%	107,517
John Deer Tractor w/ Boom Ax	October 10, 2011	2.35%	103,088
Frazer Ambulance Module	December 1, 2011	2.35%	80,950
			<u>\$ 537,988</u>

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011**

**NOTE 10 – LEASE OBLIGATIONS (Continued)**

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

Year ending December 31,	General Long-term Debt Account Group
2012	\$ 259,516
2013	182,662
2014	93,629
2015	29,275
Minimum lease payments for all capital leases	565,082
Less amount representing interest	(27,094)
Present value of minimum lease payments	<u>\$ 537,988</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, 2011 were \$924,000.

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, 2011 were \$650,000.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011**

**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, 2010	\$ 1,056,000	\$ 745,000	\$ 1,801,000
Bond issued	-	-	-
Bonds retired	(132,000)	(95,000)	(227,000)
Balance, December 31, 2011	<u>\$ 924,000</u>	<u>\$ 650,000</u>	<u>\$ 1,574,000</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2011 are as follows:

Year Ending December 31,	Series 2003		Series 2007		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 132,000	\$ 40,864	\$ 100,000	\$ 30,225	\$ 232,000	\$ 71,089
2013	132,000	34,930	100,000	25,575	232,000	60,505
2014	132,000	29,109	105,000	20,925	237,000	50,034
2015	132,000	23,287	110,000	16,042	242,000	39,329
2016	132,000	17,513	115,000	10,928	247,000	28,441
2017 and after	264,000	17,465	120,000	5,580	384,000	23,045
	<u>\$ 924,000</u>	<u>\$ 163,168</u>	<u>\$ 650,000</u>	<u>\$ 109,275</u>	<u>\$ 1,574,000</u>	<u>\$ 272,443</u>

**NOTE 12 – TOBACCO SETTLEMENT REVENUE**

During the year ended December 31, 2011, the County received a distribution of proceeds from the tobacco settlement agreement signed by the State of Texas and American Tobacco Company, et al. The County received a total of \$33,484 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, 2011*

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 5,320,000	\$ 5,320,000	\$ 5,330,597	\$ 10,597
Other taxes	1,116,000	1,452,700	1,506,832	54,132
Licenses and permits	54,300	54,300	55,095	795
Intergovernmental revenue	213,800	213,800	223,089	9,289
Fines and forfeitures	933,000	933,000	867,951	(65,049)
Depository interest	120,000	120,000	92,289	(27,711)
Miscellaneous	170,000	273,333	298,284	24,951
Charges for services	2,634,500	2,634,500	2,554,985	(79,515)
Total revenues	<u>10,561,600</u>	<u>11,001,633</u>	<u>10,929,122</u>	<u>(72,511)</u>
<b>EXPENDITURES</b>				
Administrative and general	2,012,316	2,016,641	1,868,217	148,424
Financial administration	852,684	852,684	824,827	27,857
Judicial	997,181	1,024,435	965,997	58,438
Legal	386,980	386,980	321,613	65,367
Public safety	5,376,637	5,759,714	5,109,863	649,851
Public facilities	1,314,948	1,314,948	1,266,046	48,902
Conservation	252,948	252,948	243,403	9,545
Elections	117,628	117,628	113,406	4,222
Rural addressing	72,648	72,648	70,626	2,022
Capital outlay	355,000	359,000	653,210	(294,210)
Debt service:				
Interest paid	-	-	7,364	(7,364)
Principal retired	-	-	107,640	(107,640)
Total expenditures	<u>11,738,970</u>	<u>12,157,626</u>	<u>11,552,212</u>	<u>605,414</u>
Excess (deficit) of revenues over (under) expenditures	(1,177,370)	(1,155,993)	(623,090)	532,903
Other financing sources (uses)	<u>(250,000)</u>	<u>(982,100)</u>	<u>(895,950)</u>	<u>86,150</u>
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	(1,427,370)	(2,138,093)	(1,519,040)	619,053
Fund balance, beginning of year	2,643,173	2,643,173	2,643,173	-
Fund balance, end of year	<u>\$ 1,215,803</u>	<u>\$ 505,080</u>	<u>\$ 1,124,133</u>	<u>\$ 619,053</u>

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**COMBINING AND INDIVIDUAL FUND STATEMENTS**

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**FAYETTE COUNTY, TEXAS**  
**GENERAL FUND**  
**BALANCE SHEET**  
**DECEMBER 31, 2011**

	<u>2011</u>	<u>2010</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,079,570	\$ 2,663,404
Taxes receivable, net	289,399	332,381
Sales tax receivable	145,680	91,904
Prepaid expenses	17,608	-
Due from other funds	33,671	3,878
Total assets	<u>\$ 1,565,928</u>	<u>\$ 3,091,567</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 152,396	\$ 116,013
Deferred tax revenue	289,399	332,381
Total liabilities	<u>441,795</u>	<u>448,394</u>
<b>FUND EQUITY</b>		
Fund balance - unassigned	<u>1,124,133</u>	<u>2,643,173</u>
Total fund equity	<u>1,124,133</u>	<u>2,643,173</u>
Total liabilities and fund equity	<u>\$ 1,565,928</u>	<u>\$ 3,091,567</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, 2011  
WITH COMPARATIVE TOTALS FOR 2010

	2011		Variance Favorable (Unfavorable)	2010
	Budget	Actual		Actual
REVENUES				
Ad valorem taxes	\$ 5,320,000	\$ 5,330,597	\$ 10,597	\$ 5,260,787
Other taxes				
County sales taxes	1,436,700	1,491,404	54,704	1,128,895
Tax on sale of mixed beverages	16,000	15,428	(572)	16,513
Total other taxes	1,452,700	1,506,832	54,132	1,145,408
Licenses and permits				
Beer and wine permits	8,800	4,394	(4,406)	9,852
Occupation permits	7,000	1,971	(5,029)	7,849
Sewage permits	38,500	48,730	10,230	47,690
Total licenses and permits	54,300	55,095	795	65,391
Intergovernmental revenue				
Reimbursed emergency management	12,000	3,965	(8,035)	27,752
Reimbursed CAPCOG	80,000	80,344	344	72,836
ARRA No. 1 JAG grant reimbursement	-	-	-	227,571
County attorney state aid	17,000	25,790	8,790	11,367
State salary supplement	18,000	22,842	4,842	23,251
Reimbursed indigent defense	31,000	24,120	(6,880)	27,781
Judicial district contributions	28,800	28,802	2	28,800
Airport contributions	27,000	37,226	10,226	28,805
Total intergovernmental revenue	213,800	223,089	9,289	448,162
Fines and forfeitures				
County court	90,000	70,628	(19,372)	72,391
District court	40,000	54,279	14,279	38,765
Justice court	803,000	743,044	(59,956)	715,414
Total fines and forfeitures	933,000	867,951	(65,049)	826,570
Depository interest	120,000	92,289	(27,711)	109,622
Miscellaneous				
Rent on county property	13,000	14,321	1,321	13,721
Oil, gas and mineral lease	5,000	5,000	-	5,617
EMS donations	5,000	22,605	17,605	12,045
EMS fall prevention program	5,333	3,333	(2,000)	1,500
Sale of recyclables	70,000	69,446	(554)	73,573
Miscellaneous	175,000	183,579	8,579	122,584
Total miscellaneous	273,333	298,284	24,951	229,040

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2011  
WITH COMPARATIVE TOTALS FOR 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 58,000	\$ 59,084	\$ 1,084	\$ 53,299
County clerk	275,000	334,643	59,643	320,988
Tax assessor - collector	140,000	97,351	(42,649)	150,780
District clerk	48,000	64,933	16,933	48,223
Justices of the peace	72,500	69,480	(3,020)	66,918
Constables	12,000	11,895	(105)	14,071
Ambulance fees	1,485,000	1,429,683	(55,317)	1,419,331
Airport Fees	20,000	20,373	373	19,500
Arrest fees	266,000	165,829	(100,171)	188,325
Judiciary support fees	60,000	60,774	774	53,111
Time payment fees	7,000	5,689	(1,311)	6,123
Pretrial intervention program fees	11,000	18,467	7,467	16,436
Other fees	120,000	143,960	23,960	126,448
Jury reimbursement fees	20,000	28,915	8,915	25,938
State costs service fees	40,000	43,909	3,909	40,576
Total official fee collections	<u>2,634,500</u>	<u>2,554,985</u>	<u>(79,515)</u>	<u>2,550,068</u>
Total revenues	<u>11,001,633</u>	<u>10,929,122</u>	<u>(72,511)</u>	<u>10,635,048</u>

EXPENDITURES

Administrative and general

County judge

Salary:

Official	48,700	48,700	-	45,900
Secretaries	20,200	4,187	16,013	19,100
County judge supplement	15,000	20,226	(5,226)	15,000
Court administrator	39,800	15,000	24,800	37,500
Assistants	5,000	39,800	(34,800)	7,111
Social security	9,846	8,976	870	8,730
Health and life insurance	19,044	18,938	106	18,564
Retirement	11,866	11,408	458	10,835
Worker's Compensation	400	180	220	192
Unemployment tax	54	58	(4)	38
Travel	3,500	1,106	2,394	2,399
Telephone	5,800	5,289	511	5,240
Postage	2,000	1,540	460	1,195
Bond premium	200	-	200	178
Furniture and equipment	3,000	1,081	1,919	1,390
Miscellaneous	400	1,138	(738)	546
Total county judge	<u>184,810</u>	<u>177,627</u>	<u>7,183</u>	<u>173,918</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2011  
WITH COMPARATIVE TOTALS FOR 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 193,600	\$ 195,600	\$ (2,000)	\$ 183,600
Salary - Coordinators	136,804	130,304	6,500	123,938
Social security	25,276	23,808	1,468	22,456
Health and life insurance	48,544	48,901	(357)	44,167
Retirement	30,463	30,056	407	28,370
Worker's Compensation	5,240	1,804	3,436	2,620
Unemployment tax	124	117	7	74
Gasoline, oil, etc.	5,500	8,500	(3,000)	6,735
Travel	6,000	2,668	3,332	3,589
Telephone	2,500	1,341	1,159	1,393
Furniture and equipment	6,000	298	5,702	228
Bond premium	400	-	400	356
Equipment repairs and replacements	4,000	4,604	(604)	2,850
Miscellaneous	1,000	378	622	237
Total commissioners' court	465,451	448,379	17,072	420,613
County clerk				
Salary - Official	48,300	48,300	-	45,600
Salary - Deputies	245,733	217,604	28,129	210,919
Social security	22,501	18,981	3,520	18,265
Health and life insurance	59,746	60,097	(351)	56,479
Retirement	27,119	24,521	2,598	23,663
Worker's Compensation	800	432	368	392
Unemployment tax	265	196	69	126
Travel	2,825	2,581	244	746
Telephone	4,000	3,683	317	3,687
Postage	4,500	2,106	2,394	3,074
Bond premium	1,100	335	765	1,169
Furniture and equipment	1,000	893	107	280
Miscellaneous	250	291	(41)	85
Total county clerk	418,139	380,020	38,119	364,485

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2011  
WITH COMPARATIVE TOTALS FOR 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 34,700	\$ 34,323	\$ 377	\$ 31,106
Social security	2,655	2,626	29	2,410
Health and life insurance	7,469	7,652	(183)	5,762
Retirement	3,200	3,164	36	2,904
Worker's Compensation	96	48	48	48
Unemployment tax	32	31	1	19
Travel	6,000	1,239	4,761	1,876
Telephone	1,500	1,046	454	1,133
Postage	400	176	224	238
Furniture and equipment	200	-	200	-
Miscellaneous	25	114	(89)	-
Total veterans service officer	56,277	50,419	5,858	45,496
County surveyor				
Telephone	300	300	-	300
Miscellaneous	-	-	-	177
Total county surveyor	300	300	-	477
Public assistance				
Child Welfare BOA	3,500	3,500	-	2,000
Grant - MH-MR Center	14,000	14,000	-	14,000
Grant - Combined Community Action	10,000	10,000	-	10,000
Grant - CARTS	10,000	-	10,000	-
Grant - Animal Shelter	39,900	39,900	-	39,900
Grant - Family Crisis	7,000	7,000	-	7,000
Grant - CASA	10,000	10,000	-	10,000
Grant - Colorado Co. Youth & Family Services	10,000	10,000	-	10,000
Children's Advocate	9,000	9,000	-	8,000
Boys and Girls Club	-	-	-	5,000
Miscellaneous	5,000	7,341	(2,341)	4,190
Total public assistance	118,400	110,741	7,659	110,090



GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2011  
WITH COMPARATIVE TOTALS FOR 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 65,000	\$ 60,732	\$ 4,268	\$ 64,511
Professional services	15,000	12,500	2,500	11,000
Autopsies	40,000	33,828	6,172	44,132
Maintenance contracts	110,000	177,834	(67,834)	128,890
Office equipment	2,400	-	2,400	32,830
Telephone	12,800	12,436	364	11,977
Public notices	2,500	1,597	903	3,311
Equipment repairs and replacements	7,000	4,108	2,892	8,869
Dues	6,000	6,402	(402)	6,781
Fines and fees due state	230,000	178,207	51,793	179,708
Risk Insurance	90,000	69,686	20,314	69,180
Bounty	11,000	7,346	3,654	7,438
Donations - first responders	2,436	4,508	(2,072)	495
Donations - soil conservation	5,000	5,000	-	4,000
Donations - fire departments	96,278	97,106	(828)	97,564
Historical commission	8,850	3,220	5,630	359
Interest expense	9,000	-	9,000	-
Miscellaneous	60,000	26,221	33,779	54,625
Total other	<u>773,264</u>	<u>700,731</u>	<u>72,533</u>	<u>725,670</u>
Total administrative and general	2,016,641	1,868,217	148,424	1,840,749
Financial administration				
County auditor				
Salary:				
Official	55,200	55,200	-	52,100
Assistants	180,800	176,366	4,434	153,625
Social security	18,055	16,924	1,131	14,910
Health and life insurance	44,810	44,670	140	35,734
Retirement	21,760	21,353	407	18,968
Worker's Compensation	592	320	272	296
Unemployment tax	207	209	(2)	123
Travel and training	2,500	2,581	(81)	1,961
Telephone	4,000	3,067	933	3,485
Postage	4,000	2,750	1,250	2,999
Bond premium	93	-	93	93
Furniture and equipment	5,000	410	4,590	2,600
Miscellaneous	500	497	3	463
Total county auditor	<u>337,517</u>	<u>324,347</u>	<u>13,170</u>	<u>287,357</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2011  
WITH COMPARATIVE TOTALS FOR 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 48,300	\$ 48,300	\$ -	\$ 45,600
Deputies	126,200	126,198	2	119,100
Social security	13,353	12,615	738	11,834
Health and life insurance	37,341	38,255	(914)	34,576
Retirement	16,093	16,089	4	15,186
Worker's Compensation	488	244	244	244
Unemployment tax	114	114	-	72
Travel and training	250	-	250	30
Telephone	3,300	3,241	59	3,255
Postage	8,500	6,112	2,388	6,257
Bond premium	210	-	210	-
Issuing license plates	7,700	7,873	(173)	7,172
Furniture and equipment	500	545	(45)	323
Miscellaneous	500	404	96	552
Total tax assessor - collector	<u>262,849</u>	<u>259,990</u>	<u>2,859</u>	<u>244,201</u>
Tax appraisal district				
Contribution	252,318	240,490	11,828	233,001
Total tax appraisal district	<u>252,318</u>	<u>240,490</u>	<u>11,828</u>	<u>233,001</u>
Total financial administration	<u>852,684</u>	<u>824,827</u>	<u>27,857</u>	<u>764,559</u>
Judicial				
District judge				
Printing and office supplies	500	464	36	330
Travel and training	-	-	-	1,197
Telephone	2,500	2,353	147	2,395
Postage	350	-	350	-
Furniture and equipment	275	271	4	-
Miscellaneous	130	-	130	25
Total district judge	<u>3,755</u>	<u>3,088</u>	<u>667</u>	<u>3,947</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2011  
 WITH COMPARATIVE TOTALS FOR 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 48,300	\$ 48,300	\$ -	\$ 45,600
Deputies	111,783	111,395	388	91,557
Social security	12,247	11,924	323	10,239
Health and life insurance	33,607	34,244	(637)	27,673
Retirement	14,761	14,724	37	12,652
Worker's Compensation	520	204	316	204
Unemployment tax	110	100	10	55
Travel and training	1,500	1,154	346	246
Telephone	2,500	2,368	132	2,387
Postage	3,500	3,474	26	3,301
Bond premium	300	335	(35)	-
Furniture and equipment	1,500	3,476	(1,976)	-
Miscellaneous	100	135	(35)	135
Total district clerk	230,728	231,833	(1,105)	194,049
District court				
Salary:				
Assistants	16,900	11,148	5,752	15,920
Court reporter	28,800	28,800	-	27,200
Court administrator	28,000	27,321	679	26,421
Juvenile board member	2,400	6,600	(4,200)	4,500
Social security tax	5,822	5,421	401	5,448
Health and life insurance	14,937	15,850	(913)	14,172
Retirement	6,796	6,814	(18)	6,827
Worker's Compensation	280	344	(64)	116
Unemployment tax	66	61	5	42
Printing and office supplies	300	371	(71)	141
Administrative expenses	2,700	278	2,422	2,122
Court appointed attorneys	134,000	124,025	9,975	124,172
Travel and training	5,500	908	4,592	250
Jury commissioners	400	-	400	400
Grand jurors	3,500	360	3,140	1,806
Petit jurors	3,000	1,632	1,368	-
Substitute court reporter	550	-	550	-
Miscellaneous	2,026	3,114	(1,088)	5,512
Total district court	255,977	233,047	22,930	235,049

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	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 8,900	\$ 8,900	\$ -	\$ 8,900
Social security tax	680	681	(1)	680
Retirement	820	820	-	821
Court appointed attorney	1,000	-	1,000	-
Petit jurors	2,000	-	2,000	-
Miscellaneous	2,500	825	1,675	-
Total county court	15,900	11,226	4,674	10,401
Justice of the peace, precinct #1				
Salary - Official	38,300	38,300	-	36,100
Salary - Assistants	76,700	58,230	18,470	68,212
Social security	8,798	6,852	1,946	7,687
Health and life insurance	22,405	21,757	648	20,750
Retirement	10,603	9,176	1,427	9,894
Worker's Compensation	328	152	176	164
Unemployment tax	67	52	15	41
Travel and training	4,000	3,420	580	3,423
Telephone	2,500	2,109	391	2,453
Postage	4,500	1,544	2,956	3,029
Bond premium	200	-	200	177
Furniture and equipment	300	-	300	-
Miscellaneous	350	206	144	163
Total J.P., precinct #1	169,051	141,798	27,253	152,093
Justice of the peace, precinct #2				
Salary - Official	37,100	37,100	-	35,000
Salary - Assistant	30,300	30,300	-	27,133
Social security	5,156	5,040	116	4,859
Health and life insurance	14,937	15,305	(368)	13,834
Retirement	6,214	6,491	(277)	6,005
Worker's Compensation	250	96	154	88
Unemployment tax	27	27	-	16
Travel	4,000	3,350	650	3,323
Telephone	2,000	1,893	107	1,910
Utilities	180	180	-	180
Postage	3,200	1,972	1,228	1,848
Bond premium	200	178	22	-
Office rent	8,400	9,100	(700)	6,900
Furniture and equipment	1,000	-	1,000	197
Miscellaneous	250	167	83	246
Total J.P., precinct #2	113,214	111,199	2,015	101,539

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	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 37,100	\$ 37,100	\$ -	\$ 35,000
Salary - Assistant	41,045	41,045	-	29,143
Social security	5,536	5,828	(292)	4,465
Health and life insurance	14,937	14,150	787	13,833
Retirement	6,672	7,482	(810)	6,191
Worker's Compensation	184	100	84	92
Unemployment tax	26	37	(11)	18
Travel and training	4,000	4,302	(302)	3,935
Telephone	3,851	3,851	-	3,527
Postage	1,000	592	408	384
Bond premium	-	178	(178)	-
Office rent	300	(300)	600	(300)
Furniture and equipment	250	231	19	-
Miscellaneous	150	107	43	36
Total J.P., precinct #3	115,051	114,703	348	96,324
Justice of the peace, precinct #4				
Salary - Official	37,100	37,100	-	35,000
Salary - Assistant	42,900	42,408	492	37,100
Social security	6,120	6,112	8	5,594
Health and life insurance	17,924	18,361	(437)	16,600
Retirement	7,376	7,346	30	6,924
Worker's Compensation	300	112	188	104
Unemployment tax	39	38	1	22
Travel and training	4,000	4,185	(185)	3,888
Telephone	3,000	2,142	858	2,169
Postage	1,500	982	518	872
Bond premium	-	177	(177)	-
Furniture and equipment	250	140	110	-
Miscellaneous	250	-	250	-
Total J.P., precinct #4	120,759	119,103	1,656	108,273
Justice of the peace - all pcts.	518,075	486,803	31,272	458,229
Total judicial	1,024,435	965,997	58,438	901,675

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	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistant county attorney	\$ 124,000	\$ 122,260	\$ 1,740	\$ 115,520
Secretaries	132,200	109,014	23,186	100,883
Investigator	10,000	-	10,000	-
Social security	19,600	16,833	2,767	15,737
Health and life insurance	44,810	38,837	5,973	39,200
Retirement	23,622	21,101	2,521	19,926
Worker's Compensation	512	212	300	228
Unemployment tax	236	208	28	130
Travel	2,750	1,482	1,268	583
Telephone	5,000	3,770	1,230	3,811
Postage	1,500	530	970	596
Bond premium	250	-	250	-
Furniture and equipment	7,100	6,166	934	4,710
Miscellaneous	15,400	1,200	14,200	850
Total county attorney	386,980	321,613	65,367	302,174
Total legal	386,980	321,613	65,367	302,174
Public safety				
Justice court				
Petit Jurors	2,000	618	1,382	2,214
Collection Fees	94,000	97,082	(3,082)	54,724
Miscellaneous	3,000	500	2,500	3
Total justice court	99,000	98,200	800	56,941
Juvenile probation				
Juvenile probation	75,000	25,000	50,000	37,500
Miscellaneous	100	-	100	-
Total juvenile probation	75,100	25,000	50,100	37,500
Juvenile court				
Juvenile judge	5,400	1,200	4,200	3,300
Social security tax	400	85	315	235
Health and life insurance	659	121	538	338
Retirement	496	111	385	305
Total juvenile court	6,955	1,517	5,438	4,178

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CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
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	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Ambulance Director	\$ 61,200	\$ 61,200	\$ -	\$ 57,708
Assistant Director	57,000	57,000	-	19,000
Assistants	36,000	37,437	(1,437)	34,801
Ambulance Attendants	1,262,800	1,263,692	(892)	1,273,895
Instructor	2,400	2,400	-	2,392
Social security	108,332	106,920	1,412	103,610
Health and life insurance	194,173	193,146	1,027	170,902
Retirement	130,565	131,090	(525)	127,955
Worker's Compensation	35,000	20,990	14,010	23,227
Unemployment tax	1,280	1,280	-	833
Uniforms	9,000	9,731	(731)	10,040
Printing and office supplies	10,000	4,783	5,217	6,565
Gasoline, oil, etc.	75,000	104,255	(29,255)	73,950
Hardware and supplies	15,000	12,401	2,599	13,242
Tires, tubes and batteries	7,500	5,110	2,390	7,373
Medical supplies	100,000	90,675	9,325	104,474
Fall prevention program supplies	2,000	2,983	(983)	1,494
Director of medical services	7,000	7,000	-	6,000
Physical exam	2,500	990	1,510	3,090
Travel and training	5,000	6,742	(1,742)	7,011
Training and education	50,779	39,445	11,334	10,630
Telephone	25,000	26,676	(1,676)	22,660
Utilities	20,000	23,046	(3,046)	19,377
Postage	1,500	1,126	374	4,325
Bond premium	-	393	(393)	-
Equipment repairs and replacements	80,304	47,594	32,710	47,083
Building repairs and replacements	14,000	13,750	250	7,070
Collection fees	170,000	160,613	9,387	167,189
Refunds	20,000	14,573	5,427	15,799
Communications equipment	1,500	1,234	266	-
Ambulance	154,809	3,917	150,892	-
Interest expense	2,591	-	2,591	-
Small tools and equipment	162,079	7,148	154,931	15,362
Miscellaneous	6,000	6,211	(211)	4,122
Total EMS	2,830,312	2,465,551	364,761	2,361,179

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 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
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EXPENDITURES - cont'd.	2011		Variance	2010
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 13,100	\$ 13,100	\$ -	\$ 12,400
Social security	1,002	957	45	916
Health and life insurance	7,469	7,652	(183)	6,917
Retirement	1,208	1,208	-	1,143
Worker's Compensation	496	244	252	248
Uniforms	300	132	168	292
Gasonline, oil, etc.	2,000	1,343	657	831
Travel and training	250	263	(13)	-
Telephone	-	258	(258)	-
Bond premium	-	50	(50)	50
Equipment repairs and replacements	1,000	393	607	1,509
Furniture and equipment	2,430	2,686	(256)	303
Miscellaneous	250	123	127	139
Total constable, precinct #1	29,505	28,409	1,096	24,748
Constable, precinct #2				
Salary - Official	13,100	12,736	364	12,400
Social security	707	958	(251)	733
Health and life insurance	7,469	6,496	973	6,902
Retirement	1,208	1,174	34	1,143
Worker's Compensation	496	244	252	248
Uniforms	350	411	(61)	300
Gasoline, oil and etc.	1,500	1,223	277	1,253
Telephone	500	590	(90)	376
Equipment repairs and replacement	1,000	505	495	175
Furniture and equipment	600	2,480	(1,880)	-
Miscellaneous	100	50	50	140
Total constable, precinct #2	27,030	26,867	163	23,670
Constable, precinct #3				
Salary - Official	13,100	13,100	-	12,400
Social security	1,002	1,002	-	949
Health and life insurance	7,469	7,652	(183)	6,917
Retirement	1,208	1,208	-	1,143
Worker's Compensation	496	244	252	248
Uniforms	300	264	36	-
Gasoline, oil and etc.	1,000	740	260	-
Telephone	-	214	(214)	-
Office rent	300	(300)	600	(300)
Equipment repairs and replacements	2,500	106	2,394	154
Furniture and equipment	250	-	250	-
Miscellaneous	100	-	100	-
Total constable, precinct #3	27,725	24,230	3,495	21,511



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EXPENDITURES - cont'd.	2011		Variance	2010
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 13,100	\$ 13,100	\$ -	\$ 12,400
Social security	1,002	1,002	-	948
Health and life insurance	7,469	7,652	(183)	6,917
Retirement	1,208	1,208	-	1,143
Worker's Compensation	496	244	252	248
Uniforms	300	264	36	300
Gasoline, oil, etc.	800	528	272	563
Telephone	-	214	(214)	-
Equipment repairs and replacements	1,250	228	1,022	103
Furniture and equipment	250	-	250	-
Miscellaneous	150	-	150	-
Total constable, precinct #4	<u>26,025</u>	<u>24,440</u>	<u>1,585</u>	<u>22,622</u>
Constables - all precincts	110,285	103,946	6,339	92,551
Sheriff				
Salary - Official	59,000	59,480	(480)	55,800
Salary - Deputies	761,500	765,934	(4,434)	712,637
Salary - Receptionist	31,400	23,550	7,850	14,350
Salary - Dispatchers	284,200	280,451	3,749	236,275
Salary - Assistants	2,000	7,850	(5,850)	14,350
Social security	87,064	83,165	3,899	75,795
Health and life insurance	223,403	224,336	(933)	197,156
Retirement	104,932	104,856	76	95,281
Worker's Compensation	22,000	12,802	9,198	13,988
Unemployment tax	708	970	(262)	586
Uniforms	5,000	5,837	(837)	1,756
Printing and Office	10,000	12,720	(2,720)	9,859
Gasoline and oil	157,000	161,113	(4,113)	113,358
Hardware and supplies	7,500	7,252	248	10,302
Tires, tubes, and batteries	10,500	15,945	(5,445)	11,229
Physical and psychological exams	1,000	726	274	363
Travel and training	6,000	3,571	2,429	4,268
Telephone	52,000	52,769	(769)	53,613
Postage	2,415	2,131	284	2,122
Bond premiums	1,000	760	240	710
Office rent	300	(300)	600	(300)
Equipment repairs and replacements	47,246	46,785	461	34,833
Furniture and equipment	154,418	28,001	126,417	33,403
Miscellaneous	3,150	4,044	(894)	4,510
Total sheriff	<u>2,033,736</u>	<u>1,904,748</u>	<u>128,988</u>	<u>1,696,244</u>

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	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Emergency management	\$ 32,900	\$ 32,900	\$ -	\$ 31,000
Secretary	15,700	15,674	26	14,800
Social security	3,718	3,489	229	3,304
Health and life insurance	7,469	10,753		7,848
Retirement	4,481	4,478	3	4,223
Worker' Compensation	168	96	72	84
Unemployment tax	44	44	-	27
Gasoline and oil	8,500	8,823	(323)	3,749
Travel and training	4,000	692	3,308	1,150
Telephone	3,000	1,915	1,085	1,956
Postage	300	-	300	-
Equipment repairs	750	1,546	(796)	1,177
Miscellaneous	3,700	3,639	61	2,399
Total emergency management	84,730	84,049	3,965	71,717
Community supervision and corrections				
Telephone	4,560	4,277	283	4,432
Furniture and equipment	5,000	-	5,000	749
Miscellaneous	100	-	100	-
Total community supervision and corrections	9,660	4,277	5,383	5,181
DPS highway patrol				
Assistant	51,300	46,317	4,983	45,300
Social security	3,925	3,479	446	3,465
Health and life insurance	11,950	12,249	(299)	11,067
Retirement	4,730	4,270	460	4,177
Worker's Compensation	128	68	60	64
Unemployment tax	46	42	4	27
Telephone	4,550	5,008	(458)	7,173
Postage	400	337	63	264
Furniture and equipment	250	7,561	(7,311)	-
Miscellaneous	300	300	-	250
Total DPS highway patrol	77,579	79,631	(2,052)	71,787

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	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Assistants	\$ 6,000	\$ 5,998	\$ 2	\$ 5,999
Social security	460	455	5	459
Health and life insurance	1,106	1,098	8	1,024
Retirement	552	553	(1)	553
Worker's Compensation	496	112	384	248
Unemployment tax	4	5	(1)	4
Hardware and supplies	1,000	-	1,000	15
Travel and training	2,000	2,003	(3)	1,769
Telephone	300	336	(36)	-
Utilities	2,500	3,975	(1,475)	2,284
Plant repairs	85,000	63,683	21,317	86,160
Miscellaneous	500	1,250	(750)	1,250
Total sanitation	99,918	79,468	20,450	99,765
Recycling center				
Coordinator	6,600	6,600	-	6,000
Attendants	122,748	97,300	25,448	90,900
Social security	9,895	7,380	2,515	6,922
Health and life insurance	22,405	23,810	(1,405)	21,553
Retirement	11,926	9,580	2,346	8,934
Worker's Compensation	9,755	4,816	4,939	4,872
Unemployment tax	110	88	22	55
Gasoline, oil, etc.	6,000	3,490	2,510	3,470
Hardware and supplies	6,500	5,953	547	5,770
Travel and training	1,500	-	1,500	-
Telephone	1,500	1,157	343	1,169
Utilities	6,500	5,105	1,395	6,725
Equipment repairs	25,000	9,376	15,624	12,960
Building repairs	1,500	10,076	(8,576)	8,911
Solid waste disposal	75,000	78,423	(3,423)	48,052
Furniture and equipment	25,000	220	24,780	1,378
Miscellaneous	500	102	398	-
Total recycling center	332,439	263,476	68,963	227,671
Total public safety	5,759,714	5,109,863	653,135	4,724,714
Public facilities				
Courthouse and associated buildings				
Maintenance	59,000	58,900	100	54,700
Social security	4,514	4,322	192	4,007
Health and life insurance	14,937	15,305	(368)	13,833
Retirement	5,440	5,431	9	5,043

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	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's Compensation	\$ 2,816	\$ 1,468	\$ 1,348	\$ 1,408
Unemployment tax	53	53	-	33
Gasoline, oil, etc.	300	30	270	95
Hardware and supplies	10,000	8,313	1,687	6,829
Maintenance contracts	17,000	17,759	(759)	15,674
Telephone	5,844	25,195	(19,351)	19,731
Utilities	126,000	112,268	13,732	116,153
Parking lot rent	15,000	14,400	600	14,400
Equipment repairs and replacements	2,500	1,313	1,187	3,385
Building repairs and replacements	55,000	40,691	14,309	29,389
Grounds maintenance	8,000	8,225	(225)	7,908
Janitorial service	22,000	21,685	315	21,422
Furniture and equipment	-	110	(110)	-
Miscellaneous	500	25	475	-
Total courthouse and associated buildings	348,904	335,493	13,411	314,010
Justice center				
Cooks	27,500	27,500	-	25,000
Jailers	411,200	413,611	(2,411)	391,059
Social security	33,561	32,843	718	30,923
Health and life insurance	104,555	105,960	(1,405)	96,215
Retirement	40,448	40,671	(223)	38,364
Worker's Compensation	16,200	8,192	8,008	8,100
Unemployment tax	397	397	-	250
Uniforms	2,500	1,886	614	2,351
Inmate law library	2,700	-	2,700	-
Animal Control	3,000	1,120	1,880	1,300
Groceries	46,500	48,581	(2,081)	46,106
Inmate work detail	2,500	1,476	1,024	-
Hardware and supplies	12,400	14,301	(1,901)	13,191
Director of medical services	6,500	6,000	500	6,000
Medical services	44,000	53,298	(9,298)	56,247
Travel and training	2,000	96	1,904	307
Telephone	4,200	2,908	1,292	2,727
Utilities	54,600	50,875	3,725	51,308
Equipment repairs and replacements	6,800	3,936	2,864	3,322
Building repairs and replacements	30,500	7,269	23,231	10,502
Furniture and equipment	2,334	3,966	(1,632)	3,894
Miscellaneous	1,500	1,179	321	1,208
Total justice center	855,895	826,065	29,830	788,374

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	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Maintenance	\$ 26,500	\$ 25,483	\$ 1,017	\$ 24,187
Airport manager	16,100	16,095	5	15,199
Social security	3,259	3,003	256	2,838
Health and life insurance	3,735	3,814	(79)	3,447
Retirement	3,928	3,834	94	3,632
Worker's Compensation	1,288	628	660	644
Unemployment tax	39	37	2	24
Gasoline, oil, etc.	2,000	-	2,000	693
Hardware and supplies	4,000	1,536	2,464	2,371
Travel and training	1,500	-	1,500	-
Telephone	3,336	3,424	(88)	3,312
Utilities	13,964	13,143	821	12,303
Postage	1,500	88	1,412	178
Equipment repairs	1,500	6,414	(4,914)	3,410
Buildings repairs and replacements	5,000	24,119	(19,119)	194
Grounds maintenance	5,000	462	4,538	270
Furniture and equipment	15,000	-	15,000	2,059
Miscellaneous	2,500	2,408	92	1,799
Total airport	<u>110,149</u>	<u>104,488</u>	<u>5,661</u>	<u>76,560</u>
Total public facilities	1,314,948	1,266,046	48,902	1,178,944
Conservation				
Agriculture and extension service				
Secretaries	58,400	59,300	(900)	32,100
Agriculture agents	49,400	49,400	-	54,984
FSC agents	24,700	24,700	-	35,435
Assistants	34,000	34,000	-	15,716
Social security	12,738	12,318	420	10,254
Health and life insurance	22,405	22,957	(552)	20,750
Retirement	15,351	8,608	6,743	8,033
Worker's Compensation	2,504	1,828	676	1,252
Unemployment tax	150	151	(1)	83
Printing and office supplies	4,200	4,665	(465)	3,034
Demonstration supplies	3,500	2,717	783	2,359
Gasoline, oil, etc.	4,000	3,832	168	2,800
Travel and training	8,000	6,468	1,532	5,531
Telephone	7,300	7,269	31	7,455

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2011  
WITH COMPARATIVE TOTALS FOR 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
EXPENDITURES - cont'd.				
Conservation - cont'd.				
Agriculture and extension service - cont'd.				
Postage	\$ 1,800	\$ 644	\$ 1,156	\$ 704
Equipment repairs and replacements	1,000	1,064	(64)	499
Furniture and equipment	2,500	3,003	(503)	709
Miscellaneous	1,000	479	521	381
Total agriculture and extension service	252,948	243,403	9,545	202,079
Total conservation	252,948	243,403	9,545	202,079
Elections				
Assistants	34,600	34,600	-	32,600
Elections administrator	32,900	24,984	7,916	28,144
Social security	5,164	4,549	615	4,648
Health and life insurance	25	8,450	(8,425)	23
Retirement	6,224	5,165	1,059	4,796
Worker's compensation	184	92	92	92
Unemployment tax	61	54	7	37
Election supplies	6,400	4,240	2,160	11,435
Maintenance contracts	17,000	16,854	146	24,665
Travel and training	2,000	1,556	444	1,848
Telephone	500	3,352	(2,852)	2,964
Postage	7,000	4,100	2,900	2,641
Bond premiums	70	70	-	70
Equipment repairs	250	487	(237)	1,906
Wages - clerks and judges	3,000	3,015	(15)	11,166
Furniture and equipment	250	1,041	(791)	269
Miscellaneous	2,000	797	1,203	1,619
Total elections	117,628	113,406	4,222	128,923
Rural addressing				
Rural addressing	51,500	51,500	-	48,600
Social security	3,940	3,749	191	3,534
Health and life insurance	7,469	7,653	(184)	6,917
Retirement	4,749	4,754	(5)	4,486
Worker's Compensation	144	72	72	72
Unemployment tax	46	46	-	29
Travel and training	1,500	2,109	(609)	800
Telephone	800	708	92	709
Postage	200	35	165	18
Miscellaneous	2,300	-	2,300	-
Total rural addressing	72,648	70,626	2,022	65,165

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2011  
 WITH COMPARATIVE TOTALS FOR 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 65,000	\$ -	\$ 65,000	\$ 5,216
Computer equipment	150,000	14,450	135,550	268,757
Buildings and improvements	100,000	103,877	(3,877)	35,000
Furniture and equipment	44,000	534,883	(490,883)	517,364
Total capital outlay	<u>359,000</u>	<u>653,210</u>	<u>(294,210)</u>	<u>826,337</u>
Debt service:				
Interest paid	-	7,364	(7,364)	6,988
Principal retired	-	107,640	(107,640)	136,343
Total debt service	<u>-</u>	<u>115,004</u>	<u>(115,004)</u>	<u>143,331</u>
Total expenditures	<u>12,157,626</u>	<u>11,552,212</u>	<u>608,698</u>	<u>11,078,650</u>
Excess revenues over (under) expenditures	(1,155,993)	(623,090)	536,187	(443,602)
Other financing sources (uses)				
Capitalized leases	-	80,950	80,950	254,978
Operating transfers in	-	5,200	5,200	77
Operating transfers out	(982,100)	(982,100)	-	(250,499)
Total other financing sources and (uses)	<u>(982,100)</u>	<u>(895,950)</u>	<u>86,150</u>	<u>4,556</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$(2,138,093)</u>	<u>(1,519,040)</u>	<u>\$ 622,337</u>	<u>(439,046)</u>
Fund balance, beginning of year		2,643,173		3,082,219
Fund balance, end of year		<u>\$ 1,124,133</u>		<u>\$ 2,643,173</u>

**FAYETTE COUNTY, TEXAS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2011**

	<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>
<b>ASSETS</b>								
Cash and cash equivalents	\$728,808	\$ 5,918	\$ 96,393	\$205,092	\$ 18,864	\$ -	\$ 29,284	\$ 39,651
Due from other funds	<u>9,437</u>	<u>-</u>	<u>7,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$738,245</u>	<u>\$ 5,918</u>	<u>\$103,430</u>	<u>\$205,092</u>	<u>\$ 18,864</u>	<u>\$ -</u>	<u>\$ 29,284</u>	<u>\$ 39,651</u>
<b>LIABILITIES</b>								
Overdrafts	\$ 18,087	\$ -	\$ -	\$ 3,598	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>7,118</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
Total liabilities	<u>\$ 18,087</u>	<u>\$ -</u>	<u>\$ 7,118</u>	<u>\$ 3,608</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>
<b>FUND EQUITY</b>								
Fund balance - restricted	<u>\$720,158</u>	<u>\$ 5,918</u>	<u>\$ 96,312</u>	<u>\$201,484</u>	<u>\$ 18,864</u>	<u>\$ -</u>	<u>\$ 29,284</u>	<u>\$ 39,648</u>
Total fund equity	<u>720,158</u>	<u>5,918</u>	<u>96,312</u>	<u>201,484</u>	<u>18,864</u>	<u>-</u>	<u>29,284</u>	<u>39,648</u>
Total liabilities and fund equity	<u>\$738,245</u>	<u>\$ 5,918</u>	<u>\$103,430</u>	<u>\$205,092</u>	<u>\$ 18,864</u>	<u>\$ -</u>	<u>\$ 29,284</u>	<u>\$ 39,651</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)	
							2011	2010
\$29,611	\$ 164,739	\$ 50,955	\$ 238,296	\$ 1,656	\$ 15,414	\$ -	\$1,624,681	\$1,622,600
-	-	-	-	-	-	-	16,474	1,058
<u>\$29,611</u>	<u>\$ 164,739</u>	<u>\$ 50,955</u>	<u>\$ 238,296</u>	<u>\$ 1,656</u>	<u>\$ 15,414</u>	<u>\$ -</u>	<u>\$1,641,155</u>	<u>\$1,623,658</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190	\$ 22,875	\$ 38
-	-	-	-	-	-	-	-	49,825
-	-	-	1	-	-	-	7,132	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,190</u>	<u>\$ 30,007</u>	<u>\$ 49,863</u>
<u>\$29,611</u>	<u>\$ 164,739</u>	<u>\$ 50,955</u>	<u>\$ 238,295</u>	<u>\$ 1,656</u>	<u>\$ 15,414</u>	<u>\$ (1,190)</u>	<u>\$1,611,148</u>	<u>\$1,573,795</u>
29,611	164,739	50,955	238,295	1,656	15,414	(1,190)	1,611,148	1,573,795
<u>\$29,611</u>	<u>\$ 164,739</u>	<u>\$ 50,955</u>	<u>\$ 238,296</u>	<u>\$ 1,656</u>	<u>\$ 15,414</u>	<u>\$ -</u>	<u>\$1,641,155</u>	<u>\$1,623,658</u>

**FAYETTE COUNTY, TEXAS**

*SPECIAL REVENUE FUNDS*

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

*FOR THE YEAR ENDED DECEMBER 31, 2011*

*WITH COMPARATIVE TOTALS FOR 2010*

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
<b>REVENUES</b>								
General								
Ad valorem taxes	\$3,601,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	102,491	-	-	-	-	-	-	-
State aid	-	-	-	158,981	-	2,781	2,650	-
County contributions	-	-	-	25,000	-	-	-	-
Depository interest	44,111	1,008	-	2,356	-	-	-	-
Tobacco settlement	-	33,484	-	-	-	-	-	-
Reimbursed services	-	26,333	-	-	-	-	-	-
Miscellaneous	191,190	-	979,816	-	-	-	-	-
Total general revenues	<u>3,939,620</u>	<u>60,825</u>	<u>979,816</u>	<u>186,337</u>	<u>-</u>	<u>2,781</u>	<u>2,650</u>	<u>-</u>
Charges for services	759,354	-	90,756	952	10,621	-	-	41,327
Total revenues	<u>4,698,974</u>	<u>60,825</u>	<u>1,070,572</u>	<u>187,289</u>	<u>10,621</u>	<u>2,781</u>	<u>2,650</u>	<u>41,327</u>
<b>EXPENDITURES</b>								
Administrative and general	-	-	974,260	204,669	26,741	2,781	1,622	50,248
Capital outlay	284,572	-	-	-	-	-	-	-
Public transportation	4,339,914	-	-	-	-	-	-	-
Public health	-	503,128	-	-	-	-	-	-
Debt service:								
Principal retired	132,159	-	-	-	-	-	-	-
Interest paid	10,015	-	-	-	-	-	-	-
Total expenditures	<u>4,766,660</u>	<u>503,128</u>	<u>974,260</u>	<u>204,669</u>	<u>26,741</u>	<u>2,781</u>	<u>1,622</u>	<u>50,248</u>
Excess of revenues over (under) expenditures	<u>(67,686)</u>	<u>(442,303)</u>	<u>96,312</u>	<u>(17,380)</u>	<u>(16,120)</u>	<u>-</u>	<u>1,028</u>	<u>(8,921)</u>
Other financing sources (uses)								
Capitalized leases	103,088	-	-	-	-	-	-	-
Operating transfers in	2,967	357,100	82,577	-	25,000	-	-	-
Operating transfers out	<u>(8,167)</u>	<u>-</u>	<u>(82,577)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>97,888</u>	<u>357,100</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	30,202	(85,203)	96,312	(17,380)	8,880	-	1,028	(8,921)
Fund balance, beginning of year	689,956	91,121	-	218,864	9,984	-	28,256	48,569
Fund balance, end of year	<u>\$ 720,158</u>	<u>\$ 5,918</u>	<u>\$ 96,312</u>	<u>\$201,484</u>	<u>\$18,864</u>	<u>\$ -</u>	<u>\$ 29,284</u>	<u>\$ 39,648</u>

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					2011	2010
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,601,828	\$3,586,250
-	-	-	-	-	-	-	102,491	86,865
-	-	-	-	-	-	-	164,412	165,025
-	-	-	-	-	-	-	25,000	37,500
-	3,287	1,876	3,511	-	-	-	56,149	53,739
-	-	-	-	-	-	-	33,484	24,113
-	-	-	-	-	-	-	26,333	1,970
-	-	-	-	29,070	11,196	623	1,211,895	975,273
-	3,287	1,876	3,511	29,070	11,196	623	5,221,592	4,930,735
4,258	44,866	12,885	44,608	-	-	-	1,009,627	899,174
4,258	48,153	14,761	48,119	29,070	11,196	623	6,231,219	5,829,909
1,125	34,682	907	13,099	37,367	244	1,942	1,349,687	1,238,100
-	46,353	-	-	-	-	-	330,925	301,697
-	-	-	-	-	-	-	4,339,914	4,288,460
-	-	-	-	-	-	-	503,128	277,786
-	-	-	-	542	-	-	132,701	169,235
-	-	-	-	7,484	-	-	17,499	11,885
1,125	81,035	907	13,099	45,393	244	1,942	6,673,854	6,287,163
3,133	(32,882)	13,854	35,020	(16,323)	10,952	(1,319)	(442,635)	(457,254)
-	-	-	-	-	-	-	103,088	132,165
-	-	-	-	-	-	-	467,644	250,499
-	-	-	-	-	-	-	(90,744)	-
-	-	-	-	-	-	-	479,988	382,664
3,133	(32,882)	13,854	35,020	(16,323)	10,952	(1,319)	37,353	(74,590)
26,478	197,621	37,101	203,275	17,979	4,462	129	1,573,795	1,648,385
\$ 29,611	\$164,739	\$ 50,955	\$238,295	\$ 1,656	\$ 15,414	\$ (1,190)	\$1,611,148	\$1,573,795

**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, 2011*

*WITH COMPARATIVE TOTALS FOR 2010*

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$3,572,188	\$3,601,828	\$ 29,640	\$ -	\$ -	\$ -
Intergovernmental revenue	87,563	102,491	14,928	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	44,440	44,111	(329)	2,500	1,008	(1,492)
Tobacco settlement	-	-	-	57,000	33,484	(23,516)
Reimbursed services	-	-	-	4,000	26,333	22,333
Miscellaneous	47,799	191,190	143,391	500	-	(500)
Total general revenues	3,751,990	3,939,620	187,630	64,000	60,825	(3,175)
Charges for services	754,900	759,354	4,454	-	-	-
Total revenues	4,506,890	4,698,974	192,084	64,000	60,825	(3,175)
<b>EXPENDITURES</b>						
Administrative and general	-	-	-	-	-	-
Capital outlay	453,600	284,572	169,028	-	-	-
Public transportation	4,637,569	4,339,914	297,655	-	-	-
Public health	-	-	-	503,650	503,128	522
Debt service:						
Interest paid	11,498	10,015	1,483	-	-	-
Principal retired	-	132,159	(132,159)	-	-	-
Total expenditures	5,102,667	4,766,660	336,007	503,650	503,128	522
Excess revenues over (under) expenditures	(595,777)	(67,686)	528,091	(439,650)	(442,303)	(2,653)
Other financing sources (uses)						
Capitalized leases	-	103,088	(103,088)	-	-	-
Operating transfers in	-	2,967	(2,967)	257,100	357,100	100,000
Operating transfers out	-	(8,167)	(8,167)	-	-	-
Total other financing sources and (uses)	-	97,888	(114,222)	257,100	357,100	100,000
Excess revenues and other sources over (under) expenditures and other uses	\$ (595,777)	\$ 30,202	\$ 642,313	\$ (182,550)	(85,203)	\$ 97,347
Fund balance, beginning of year		689,956			91,121	
Fund balance, end of year		\$ 720,158			\$ 5,918	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	158,981	158,981
-	-	-	75,000	25,000	(50,000)
-	-	-	-	2,356	2,356
-	-	-	-	-	-
-	-	-	-	-	-
-	979,816	979,816	-	-	-
-	979,816	979,816	75,000	186,337	111,337
-	90,756	90,756	1,500	952	(548)
-	1,070,572	1,070,572	76,500	187,289	110,789
-	974,260	(974,260)	67,445	204,669	(137,224)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	974,260	(974,260)	67,445	204,669	(137,224)
-	96,312	96,312	9,055	(17,380)	(26,435)
-	-	-	-	-	-
-	82,577	82,577	-	-	-
-	(82,577)	(82,577)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	96,312	\$ 96,312	\$ 9,055	(17,380)	\$ (26,435)
	-			218,864	
	\$ 96,312			\$ 201,484	

**FAYETTE COUNTY, TEXAS**

*SPECIAL REVENUE FUNDS*

*COMBINING STATEMENT OF REVENUES, EXPENDITURES*

*AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL*

*FOR THE YEAR ENDED DECEMBER 31, 2011*

*WITH COMPARATIVE TOTALS FOR 2010*

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	2,781	2,781
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	400	-	(400)	-	-	-
Total general revenues	400	-	(400)	-	2,781	2,781
Charges for services	8,100	10,621	2,521	-	-	-
Total revenues	8,500	10,621	2,121	-	2,781	2,781
<b>EXPENDITURES</b>						
Administrative and general	27,000	26,741	259	-	2,781	(2,781)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	27,000	26,741	259	-	2,781	(2,781)
Excess revenues over (under) expenditures	(18,500)	(16,120)	2,380	-	-	-
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	\$ 6,500	8,880	\$ 2,380	\$ -	-	\$ -
Fund balance, beginning of year		9,984			-	
Fund balance, end of year		\$ 18,864			\$ -	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,650	2,650	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,650	2,650	-	-	-
-	-	-	39,500	41,327	1,827
-	2,650	2,650	39,500	41,327	1,827
-	1,622	(1,622)	54,471	50,248	4,223
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,622	(1,622)	54,471	50,248	4,223
-	1,028	1,028	(14,971)	(8,921)	6,050
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	1,028	\$ 1,028	\$ (14,971)	(8,921)	\$ 6,050
	28,256			48,569	
	\$ 29,284			\$ 39,648	

**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, 2011*

*WITH COMPARATIVE TOTALS FOR 2010*

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	3,287	3,287
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	3,287	3,287
Charges for services	-	4,258	4,258	-	44,866	44,866
Total revenues	-	4,258	4,258	-	48,153	48,153
<b>EXPENDITURES</b>						
Administrative and general	-	1,125	(1,125)	-	34,682	(34,682)
Capital outlay	-	-	-	-	46,353	(46,353)
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	1,125	(1,125)	-	81,035	(81,035)
Excess revenues over (under) expenditures	-	3,133	3,133	-	(32,882)	(32,882)
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	3,133	\$ 3,133	\$ -	(32,882)	\$ (32,882)
Fund balance, beginning of year		26,478			197,621	
Fund balance, end of year		\$ 29,611			\$ 164,739	



Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	1,876	1,876	700	3,511	2,811
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,876	1,876	700	3,511	2,811
-	12,885	12,885	37,500	44,608	7,108
-	14,761	14,761	38,200	48,119	9,919
-	907	(907)	30,606	13,099	17,507
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	907	(907)	30,606	13,099	17,507
-	13,854	13,854	7,594	35,020	27,426
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>13,854</u>	<u>\$ 13,854</u>	<u>\$ 7,594.00</u>	<u>35,020</u>	<u>\$ 27,426</u>
	<u>37,101</u>			<u>203,275</u>	
	<u>\$ 50,955</u>			<u>\$ 238,295</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, 2011*

*WITH COMPARATIVE TOTALS FOR 2010*

	Justice Court Technology			Election Services Contract		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	29,070	29,070	-	11,196	11,196
Total general revenues	-	29,070	29,070	-	11,196	11,196
Charges for services	-	-	-	-	-	-
Total revenues	-	29,070	29,070	-	11,196	11,196
<b>EXPENDITURES</b>						
Administrative and general	-	37,367	(37,367)	-	244	(244)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	542	(542)	-	-	-
Principal retired	-	7,484	(7,484)	-	-	-
Total expenditures	-	45,393	(45,393)	-	244	(244)
Excess revenues over (under) expenditures	-	(16,323)	(16,323)	-	10,952	10,952
<b>Other financing sources (uses)</b>						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	(16,323)	\$ (16,323)	\$ -	10,952	\$ 10,952
Fund balance, beginning of year		17,979			4,462	
Fund balance, end of year		\$ 1,656			\$ 15,414	

County and District Court Technology			2011			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2010 Actual
\$ -	\$ -	\$ -	\$3,572,188	\$3,601,828	\$ 29,640	\$ 3,586,250
-	-	-	87,563	102,491	14,928	86,865
-	-	-	-	164,412	164,412	165,025
-	-	-	75,000	25,000	(50,000)	37,500
-	-	-	47,640	56,149	8,509	53,739
-	-	-	57,000	33,484	(23,516)	24,113
-	-	-	4,000	26,333	22,333	1,970
-	623	623	48,699	1,211,895	1,163,196	975,273
-	623	623	3,892,090	5,221,592	1,329,502	4,930,735
-	-	-	841,500	1,009,627	168,127	899,174
-	623	623	4,733,590	6,231,219	1,497,629	5,829,909
-	1,942	(1,942)	179,522	1,349,687	(1,170,165)	1,238,100
-	-	-	453,600	330,925	122,675	301,697
-	-	-	4,637,569	4,339,914	297,655	4,288,460
-	-	-	503,650	503,128	522	277,786
-	-	-	11,498	10,557	941	11,885
-	-	-	-	139,643	(139,643)	169,235
-	1,942	(1,942)	5,785,839	6,673,854	(888,015)	6,287,163
-	(1,319)	(1,319)	(1,052,249)	(442,635)	609,614	(457,254)
-	-	-	-	103,088	103,088	132,165
-	-	-	282,100	467,644	185,544	250,499
-	-	-	-	(90,744)	(90,744)	-
-	-	-	282,100	479,988	197,888	382,664
\$ -	(1,319)	\$ (1,319)	\$ (770,149)	37,353	\$ 807,502	(74,590)
	129			1,573,795		1,648,385
	\$ (1,190)			\$1,611,148		\$ 1,573,795

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**FAYETTE COUNTY, TEXAS**  
**ROAD AND BRIDGE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2011**

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2011</u>	<u>2010</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$275,000	\$150,000	\$303,808	\$728,808	\$738,723
Due from other funds	<u>2,662</u>	<u>2,607</u>	<u>2,332</u>	<u>1,836</u>	<u>9,437</u>	<u>1,058</u>
Total assets	<u>\$ 2,662</u>	<u>\$277,607</u>	<u>\$152,332</u>	<u>\$305,644</u>	<u>\$738,245</u>	<u>\$739,781</u>
<b>LIABILITIES</b>						
Overdrafts	\$ 1,123	\$ 8,086	\$ 8,878	\$ -	\$ 18,087	\$ -
Accounts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,825</u>
Total liabilities	1,123	8,086	8,878	-	18,087	49,825
<b>FUND BALANCE</b>						
Fund balance - restricted	<u>1,539</u>	<u>269,521</u>	<u>143,454</u>	<u>305,644</u>	<u>720,158</u>	<u>689,956</u>
Total liabilities and fund balance	<u>\$ 2,662</u>	<u>\$277,607</u>	<u>\$152,332</u>	<u>\$305,644</u>	<u>\$738,245</u>	<u>\$739,781</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, 2011**  
**WITH COMPARATIVE TOTALS FOR 2010**

	2011			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 758,491	\$ 964,010	\$ 1,054,122	\$ 825,205
Intergovernmental revenue				
Reimbursed CAPCOG	3,479	3,948	4,154	3,632
State shared taxes	6,926	9,121	10,083	7,638
Gross weight fees	10,975	14,453	15,978	12,104
Total intergovernmental revenue	<u>21,380</u>	<u>27,522</u>	<u>30,215</u>	<u>23,374</u>
Depository interest	6,829	13,422	11,851	12,009
Miscellaneous				
Sale of equipment and scrap	63,499	33,563	4,610	462
Rent	-	-	(900)	-
Miscellaneous	22,120	13,311	24,822	29,703
Total miscellaneous	<u>85,619</u>	<u>46,874</u>	<u>28,532</u>	<u>30,165</u>
Total general revenue	<u>872,319</u>	<u>1,051,828</u>	<u>1,124,720</u>	<u>890,753</u>
Charges for services				
Auto weight fees	103,515	103,515	103,515	103,515
Vehicle registration fees	63,206	63,206	63,205	63,206
Garbage disposal fees	-	43,067	14,083	35,321
Total charges for services	<u>166,721</u>	<u>209,788</u>	<u>180,803</u>	<u>202,042</u>
Total revenues	<u>1,039,040</u>	<u>1,261,616</u>	<u>1,305,523</u>	<u>1,092,795</u>
<b>EXPENDITURES</b>				
Public transportation				
Administrative				
Utilities	2,501	1,401	6,081	1,201
Telephone	1,863	2,463	1,803	2,802
Building repairs and replacement	5,102	-	4,933	4,394
Total administrative	<u>9,466</u>	<u>3,864</u>	<u>12,817</u>	<u>8,397</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
\$ 3,601,828	\$ 3,572,188	\$ 29,640	\$ 3,586,250
15,213	9,363	5,850	10,552
33,768	35,200	(1,432)	33,854
<u>53,510</u>	<u>43,000</u>	<u>10,510</u>	<u>42,459</u>
102,491	87,563	14,928	86,865
44,111	44,440	(329)	46,026
102,134	40,599	61,535	39,369
(900)	900	(1,800)	(900)
<u>89,956</u>	<u>6,300</u>	<u>83,656</u>	<u>37,344</u>
<u>191,190</u>	<u>47,799</u>	<u>143,391</u>	<u>75,813</u>
<u>3,939,620</u>	<u>3,751,990</u>	<u>187,630</u>	<u>3,794,954</u>
414,060	428,000	(13,940)	412,284
252,823	248,500	4,323	261,476
<u>92,471</u>	<u>78,400</u>	<u>14,071</u>	<u>78,896</u>
<u>759,354</u>	<u>754,900</u>	<u>4,454</u>	<u>752,656</u>
<u>4,698,974</u>	<u>4,506,890</u>	<u>192,084</u>	<u>4,547,610</u>
11,184	17,300	6,116	11,054
8,931	10,500	1,569	9,076
<u>14,429</u>	<u>12,500</u>	<u>(1,929)</u>	<u>11,741</u>
<u>34,544</u>	<u>40,300</u>	<u>5,756</u>	<u>31,871</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, 2011*

*WITH COMPARATIVE TOTALS FOR 2010*

	2011			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
<b>EXPENDITURES</b>				
<b>Public transportation</b>				
<b>Roadways</b>				
Wages	\$ 247,602	\$ 316,632	\$ 341,574	\$ 220,704
Social security	18,204	22,784	24,215	16,540
Hospitalization and life insurance	50,615	60,598	72,489	40,544
Retirement	22,829	29,194	31,497	20,255
Worker's Compensation	9,820	12,748	12,404	8,804
Unemployment tax	223	285	307	199
Equipment hired	-	19,272	10,623	700
Gasoline and oil	114,054	117,520	170,529	100,304
Gravel and paving material	391,786	359,203	487,513	445,905
Hardware and supplies	4,685	15,371	9,696	6,761
Herbicides and fencing	708	1,437	204	133
Equipment repairs and replacements	64,953	50,803	54,303	41,013
Signs	1,562	4,130	4,511	4,519
Tires, tubes and batteries	27,845	20,859	30,007	7,517
Bridge material	-	22,640	5,333	10,273
Risk insurance	5,654	6,980	7,641	5,827
Miscellaneous	(2,099)	(1,440)	(84)	(1,045)
<b>Total roadways</b>	<b>958,441</b>	<b>1,059,016</b>	<b>1,262,762</b>	<b>928,953</b>
<b>Other</b>				
Garbage disposal	3,445	41,349	19,564	31,840
Donations	-	-	-	-
<b>Total other</b>	<b>3,445</b>	<b>41,349</b>	<b>19,564</b>	<b>31,840</b>
<b>Total public transportation</b>	<b>971,352</b>	<b>1,104,229</b>	<b>1,295,143</b>	<b>969,190</b>
<b>Capital outlay</b>				
Trucks and trailers	89,983	-	14,000	-
Heavy equipment	-	68,900	-	103,089
Small tools and equipment	-	-	-	8,600
<b>Total capital outlay</b>	<b>89,983</b>	<b>68,900</b>	<b>14,000</b>	<b>111,689</b>



<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
\$ 1,126,512	\$ 1,255,900	\$ 129,388	\$ 1,104,307
81,743	96,078	14,335	80,801
224,246	235,448	11,202	212,814
103,775	115,795	12,020	101,372
43,776	77,416	33,640	44,956
1,014	1,132	118	663
30,595	33,000	2,405	48,995
502,407	426,000	(76,407)	382,025
1,684,407	1,750,000	65,593	1,758,386
36,513	31,400	(5,113)	33,483
2,482	9,750	7,268	1,715
211,072	240,000	28,928	254,396
14,722	22,000	7,278	18,031
86,228	80,500	(5,728)	63,914
38,246	108,000	69,754	43,877
26,102	24,500	(1,602)	26,495
(4,668)	11,000	15,668	5,518
<u>4,209,172</u>	<u>4,517,919</u>	<u>308,747</u>	<u>4,181,748</u>
96,198	70,350	(25,848)	74,841
-	9,000	9,000	-
<u>96,198</u>	<u>79,350</u>	<u>(16,848)</u>	<u>74,841</u>
<u>4,339,914</u>	<u>4,637,569</u>	<u>297,655</u>	<u>4,288,460</u>
103,983	182,500	78,517	33,026
171,989	255,600	83,611	231,815
8,600	15,500	6,900	-
<u>284,572</u>	<u>453,600</u>	<u>169,028</u>	<u>264,841</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, 2011**  
**WITH COMPARATIVE TOTALS FOR 2010**

	2011			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
Debt service				
Interest paid	\$ 515	\$ 666	\$ 665	\$ 8,169
Principal retired	13,851	17,894	17,893	82,521
Total debt service	<u>14,366</u>	<u>18,560</u>	<u>18,558</u>	<u>90,690</u>
Total expenditures	<u>1,075,701</u>	<u>1,191,689</u>	<u>1,327,701</u>	<u>1,171,569</u>
Excess revenues over (under) expenditures	<u>(36,661)</u>	<u>69,927</u>	<u>(22,178)</u>	<u>(78,774)</u>
Other financing sources (uses)				
Capitalized leases	-	-	-	103,088
Transfer from other funds	1,746	1,221	-	-
Transfer to other funds	<u>(6,421)</u>	<u>-</u>	<u>-</u>	<u>(1,746)</u>
Total other financing sources (uses)	<u>(4,675)</u>	<u>1,221</u>	<u>-</u>	<u>101,342</u>
Excess of revenues and other sources over (under) expenditures and other uses	(41,336)	71,148	(22,178)	22,568
Fund balance, beginning of year	<u>42,875</u>	<u>198,373</u>	<u>165,632</u>	<u>283,076</u>
Fund balance, end of year	<u>\$ 1,539</u>	<u>\$ 269,521</u>	<u>\$ 143,454</u>	<u>\$ 305,644</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
\$ 10,015	\$ 11,498	\$ 1,483	\$ 11,885
132,159	-	(132,159)	169,235
<u>142,174</u>	<u>11,498</u>	<u>(130,676)</u>	<u>181,120</u>
<u>4,766,660</u>	<u>5,102,667</u>	<u>336,007</u>	<u>4,734,421</u>
<u>(67,686)</u>	<u>(595,777)</u>	<u>528,091</u>	<u>(186,811)</u>
103,088	-	103,088	132,165
2,967	-	2,967	11,634
<u>(8,167)</u>	<u>-</u>	<u>(8,167)</u>	<u>(11,634)</u>
<u>97,888</u>	<u>-</u>	<u>97,888</u>	<u>132,165</u>
30,202	<u>\$ (595,777)</u>	<u>\$ 625,979</u>	(54,646)
<u>689,956</u>			<u>744,602</u>
<u>\$ 720,158</u>			<u>\$ 689,956</u>

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**FAYETTE COUNTY, TEXAS**  
**COMMUNITY CORRECTIONS FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2011**

	Community Supervision & Corrections	Specialized Caseload	Rider 80 Diversion	Totals (Memorandum Only)	
				2011	2010
<b>ASSETS</b>					
Cash and cash equivalents	\$ 40,260	\$ 52,028	\$ 4,105	\$ 96,393	\$ -
Due from other funds	7,037	-	-	7,037	-
<b>Total assets</b>	<b>\$ 47,297</b>	<b>\$ 52,028</b>	<b>\$ 4,105</b>	<b>\$ 103,430</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Due to other funds	\$ -	\$ 7,116	\$ 2	\$ 7,118	\$ -
<b>Total liabilities</b>	<b>-</b>	<b>7,116</b>	<b>2</b>	<b>7,118</b>	<b>-</b>
<b>FUND BALANCE</b>					
Fund balance - restricted	47,297	44,912	4,103	\$ 96,312	-
<b>Total fund balance</b>	<b>47,297</b>	<b>44,912</b>	<b>4,103</b>	<b>96,312</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 47,297</b>	<b>\$ 52,028</b>	<b>\$ 4,105</b>	<b>\$ 103,430</b>	<b>\$ -</b>

**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, 2011**  
**WITH COMPARATIVE TOTALS FOR 2010**

	Community Supervision & Corrections			Specialized Caseload		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$232,165	\$ 232,165	\$ -	\$ 38,394	\$ 38,394
Salary reimbursement	-	533,160	533,160	-	92,566	92,566
Miscellaneous	-	59,484	59,484	-	-	-
Total general revenue	-	824,809	824,809	-	130,960	130,960
Charges for services	-	90,756	90,756	-	-	-
Total revenues	-	915,565	915,565	-	130,960	130,960
<b>EXPENDITURES</b>						
Administrative and general						
Assistants	-	260,172	(260,172)	-	-	-
Probation officers	-	383,194	(383,194)	-	141,115	(141,115)
Social security	-	46,537	(46,537)	-	10,328	(10,328)
Retirement	-	59,318	(59,318)	-	13,011	(13,011)
Unemployment	-	579	(579)	-	127	(127)
Gasoline, oil, etc.	-	1,568	(1,568)	-	-	-
Hardware and supplies	-	9,406	(9,406)	-	-	-
Tires, tubes and batteries	-	1,113	(1,113)	-	-	-
Professional services	-	13,605	(13,605)	-	-	-
Travel and training	-	2,926	(2,926)	-	-	-
Meals and lodging	-	3,242	(3,242)	-	-	-
Telephone/communications	-	654	(654)	-	-	-
Equipment repairs and replacemer	-	86	(86)	-	-	-
Non residential services	-	3,291	(3,291)	-	-	-
Total administrative and general	-	785,691	(785,691)	-	164,581	(164,581)
Capital outlay						
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	785,691	(785,691)	-	164,581	(164,581)
Excess revenues over (under) expenditures	-	129,874	129,874	-	(33,621)	(33,621)
Other financing sources (uses)						
Transfer to other funds	-	(82,577)	82,577	-	-	-
Transfer from other funds	-	-	-	-	78,533	(78,533)
Total other financing sources (use:	-	(82,577)	82,577	-	78,533	(78,533)
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	47,297	\$ 47,297	\$ -	44,912	\$ 44,912
Fund balance, beginning of year		-			-	
Fund balance, end of year		\$ 47,297			\$ 44,912	

Rider 80 Diversion			2011			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2010
\$ -	\$ 8,034	\$ 8,034	\$ -	\$ 278,593	\$ 278,593	\$ -
-	16,013	16,013	-	641,739	641,739	867,632
-	-	-	-	59,484	59,484	-
-	24,047	24,047	-	979,816	979,816	867,632
-	-	-	-	90,756	90,756	-
-	24,047	24,047	-	1,070,572	1,070,572	867,632
-	-	-	-	260,172	(260,172)	246,901
-	20,575	(20,575)	-	544,884	(544,884)	501,326
-	1,497	(1,497)	-	58,362	(58,362)	54,385
-	1,897	(1,897)	-	74,226	(74,226)	64,497
-	19	(19)	-	725	(725)	-
-	-	-	-	1,568	(1,568)	-
-	-	-	-	9,406	(9,406)	-
-	-	-	-	1,113	(1,113)	-
-	-	-	-	13,605	(13,605)	-
-	-	-	-	2,926	(2,926)	-
-	-	-	-	3,242	(3,242)	-
-	-	-	-	654	(654)	-
-	-	-	-	86	(86)	-
-	-	-	-	3,291	(3,291)	-
-	23,988	(23,988)	-	974,260	(974,260)	867,632
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	23,988	(23,988)	-	974,260	(974,260)	867,632
-	59	59	-	96,312	96,312	-
-	-	-	-	(82,577)	82,577	-
-	4,044	(4,044)	-	82,577	(82,577)	-
-	4,044	(4,044)	-	-	-	-
\$ -	4,103	\$ 4,103	\$ -	96,312	\$ 96,312	-
-	-	-	-	-	-	-
-	\$ 4,103	-	-	\$ 96,312	-	\$ -

**FAYETTE COUNTY, TEXAS**  
**JUVENILE PROBATION FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2011**

	<u>Local Match Fund</u>	<u>State Aid Fund</u>	<u>Community Corrections Program</u>	<u>Foster Care Reimburse- ment</u>	<u>Progressive Sanctions Level JPO</u>
<b>ASSETS</b>					
Cash and cash equivalents	<u>\$ 6,053</u>	<u>\$ 28,230</u>	<u>\$ 6,320</u>	<u>\$147,763</u>	<u>\$ 53</u>
Total assets	<u><u>\$ 6,053</u></u>	<u><u>\$ 28,230</u></u>	<u><u>\$ 6,320</u></u>	<u><u>\$147,763</u></u>	<u><u>\$ 53</u></u>
<b>LIABILITIES</b>					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY</b>					
Fund balance - restricted	<u>6,043</u>	<u>28,230</u>	<u>6,320</u>	<u>147,763</u>	<u>53</u>
Total fund equity	<u>6,043</u>	<u>28,230</u>	<u>6,320</u>	<u>147,763</u>	<u>53</u>
Total liabilities and fund equity	<u><u>\$ 6,053</u></u>	<u><u>\$ 28,230</u></u>	<u><u>\$ 6,320</u></u>	<u><u>\$147,763</u></u>	<u><u>\$ 53</u></u>



<u>Salary Adjustment</u>	<u>Intensive Community Based Program</u>	<u>Diversionary Placement</u>	<u>Commitment Reduction Program</u>	<u>Totals (Memorandum Only)</u>	
				<u>2011</u>	<u>2010</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,673</u>	<u>\$ -</u>	<u>\$205,092</u>	<u>\$218,902</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,673</u>	<u>\$ -</u>	<u>\$205,092</u>	<u>\$218,902</u>
<u>\$ 267</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,331</u>	<u>\$ 3,598</u>	<u>\$ 38</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>
<u>267</u>	<u>-</u>	<u>-</u>	<u>3,331</u>	<u>3,608</u>	<u>38</u>
<u>(267)</u>	<u>-</u>	<u>16,673</u>	<u>(3,331)</u>	<u>201,484</u>	<u>218,864</u>
<u>(267)</u>	<u>-</u>	<u>16,673</u>	<u>(3,331)</u>	<u>201,484</u>	<u>218,864</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,673</u>	<u>\$ -</u>	<u>\$205,092</u>	<u>\$218,902</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, 2011**  
**WITH COMPARATIVE TOTALS FOR 2010**

	Local Match Fund			State Aid Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 87,011	\$ 87,011
County contributions	75,000	25,000	(50,000)	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	<u>75,000</u>	<u>25,000</u>	<u>(50,000)</u>	<u>-</u>	<u>87,011</u>	<u>87,011</u>
Charges for services						
Probation fees	1,500	952	(548)	-	-	-
Total charges for services	<u>1,500</u>	<u>952</u>	<u>(548)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>76,500</u>	<u>25,952</u>	<u>(50,548)</u>	<u>-</u>	<u>87,011</u>	<u>87,011</u>
<b>EXPENDITURES</b>						
Administrative and general						
Probation officers	-	-	-	-	67,059	(67,059)
Social security	7,531	7,658	(127)	-	-	-
Health and life insurance	14,939	15,305	(366)	-	-	-
Retirement	9,459	9,646	(187)	-	-	-
Worker's Compensation	456	228	228	-	-	-
Unemployment	60	94	(34)	-	-	-
Operating expenses	7,000	7,545	(545)	-	-	-
Travel	1,000	470	530	-	471	(471)
Residential services	25,000	-	25,000	-	1,700	(1,700)
Non-residential services	2,000	-	2,000	-	-	-
Miscellaneous	-	-	-	-	27	(27)
Total administrative and general	<u>67,445</u>	<u>40,946</u>	<u>26,499</u>	<u>-</u>	<u>69,257</u>	<u>(69,257)</u>
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>67,445</u>	<u>40,946</u>	<u>26,499</u>	<u>-</u>	<u>69,257</u>	<u>(69,257)</u>
Excess revenues over (under) expenditures	<u>9,055</u>	<u>(14,994)</u>	<u>(24,049)</u>	<u>-</u>	<u>17,754</u>	<u>17,754</u>
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$9,055</u>	<u>(14,994)</u>	<u>\$(24,049)</u>	<u>\$ -</u>	<u>17,754</u>	<u>\$ 17,754</u>
Fund balance, beginning of year		21,037			10,476	
Fund balance, end of year		<u>\$ 6,043</u>			<u>\$ 28,230</u>	

Community Corrections Program			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 27,198	\$ 27,198	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	2,356	2,356
-	-	-	-	-	-
-	27,198	27,198	-	2,356	2,356
-	-	-	-	-	-
-	-	-	-	-	-
-	27,198	27,198	-	2,356	2,356
-	18,775	(18,775)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,088	(3,088)	-	-	-
-	1,828	(1,828)	-	-	-
-	10,066	(10,066)	-	-	-
-	911	(911)	-	-	-
-	1,037	(1,037)	-	-	-
-	35,705	(35,705)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	35,705	(35,705)	-	-	-
-	(8,507)	(8,507)	-	2,356	2,356
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	(8,507)	\$ (8,507)	\$ -	2,356	\$ 2,356
	14,827			145,407	
	\$ 6,320			\$ 147,763	

**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, 2011**  
**WITH COMPARATIVE TOTALS FOR 2010**

	Progressive Sanctions Level JPO			Salary Adjustment		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$ 12,938	\$ 12,938	\$ -	\$ 4,987	\$ 4,987
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	12,938	12,938	-	4,987	4,987
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	12,938	12,938	-	4,987	4,987
<b>EXPENDITURES</b>						
Administrative and general						
Probation officers	-	14,785	(14,785)	-	3,998	(3,998)
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	68	(68)	-	2,550	(2,550)
Total administrative and general	-	14,853	(14,853)	-	6,548	(6,548)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	14,853	(14,853)	-	6,548	(6,548)
Excess revenues over (under) expenditures	-	(1,915)	(1,915)	-	(1,561)	(1,561)
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	\$ -	(1,915)	\$ (1,915)	\$ -	(1,561)	\$ (1,561)
Fund balance, beginning of year		1,968			1,294	
Fund balance, end of year		\$ 53			\$ (267)	

Intensive Community Based Program			Diversionary Placement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 1,169	\$ 1,169	\$ -	\$ 12,967	\$ 12,967
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,169	1,169	-	12,967	12,967
-	-	-	-	-	-
-	-	-	-	-	-
-	1,169	1,169	-	12,967	12,967
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,131	(1,131)	-	14,978	(14,978)
-	-	-	-	-	-
-	1,131	(1,131)	-	14,978	(14,978)
-	-	-	-	-	-
-	-	-	-	-	-
-	1,131	(1,131)	-	14,978	(14,978)
-	38	38	-	(2,011)	(2,011)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	38	\$ 38	\$ -	(2,011)	\$ (2,011)
	(38)			18,684	
	\$ -			\$ 16,673	

**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, 2011**  
**WITH COMPARATIVE TOTALS FOR 2010**

	<u>Commitment Reduction Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
General			
State aid	\$ -	\$12,711	\$12,711
County contributions	-	-	-
Depository interest	-	-	-
Miscellaneous	-	-	-
Total general revenue	<u>-</u>	<u>12,711</u>	<u>12,711</u>
Charges for services			
Probation fees	-	-	-
Total charges for services	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>-</u>	<u>12,711</u>	<u>12,711</u>
<b>EXPENDITURES</b>			
Administrative and general			
Probation officers	-	-	-
Social security	-	-	-
Health and life insurance	-	-	-
Retirement	-	-	-
Worker's Compensation	-	-	-
Unemployment	-	-	-
Operating expenses	-	-	-
Travel	-	-	-
Residential services	-	8,751	(8,751)
Non-residential services	-	-	-
Miscellaneous	-	12,500	(12,500)
Total administrative and general	<u>-</u>	<u>21,251</u>	<u>(21,251)</u>
Capital outlay			
Buildings and improvements	-	-	-
Furniture and equipment	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>21,251</u>	<u>(21,251)</u>
Excess revenues over (under) expenditures	<u>-</u>	<u>(8,540)</u>	<u>(8,540)</u>
Other financing sources (uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>(8,540)</u>	<u>\$ (8,540)</u>
Fund balance, beginning of year		5,209	
Fund balance, end of year		<u>\$ (3,331)</u>	

2011			
Budget	Actual	Variance Favorable (Unfavorable)	2010
\$ -	\$158,981	\$158,981	\$159,655
75,000	25,000	(50,000)	37,500
-	2,356	2,356	3,438
-	-	-	5
<u>75,000</u>	<u>186,337</u>	<u>111,337</u>	<u>200,598</u>
1,500	952	(548)	1,645
<u>1,500</u>	<u>952</u>	<u>(548)</u>	<u>1,645</u>
<u>76,500</u>	<u>187,289</u>	<u>110,789</u>	<u>202,243</u>
-	104,617	(104,617)	99,663
7,531	7,658	(127)	7,315
14,939	15,305	(366)	13,833
9,459	9,646	(187)	9,189
456	228	228	228
60	94	(34)	60
7,000	10,633	(3,633)	13,840
1,000	2,769	(1,769)	3,400
25,000	20,517	4,483	39,157
2,000	17,020	(15,020)	3,712
-	16,182	(16,182)	20,059
<u>67,445</u>	<u>204,669</u>	<u>(137,224)</u>	<u>210,456</u>
-	-	-	-
-	-	-	17,000
-	-	-	17,000
<u>67,445</u>	<u>204,669</u>	<u>(137,224)</u>	<u>227,456</u>
<u>9,055</u>	<u>(17,380)</u>	<u>(26,435)</u>	<u>(25,213)</u>
-	-	-	-
-	-	-	499
-	-	-	499
<u>\$ 9,055</u>	<u>(17,380)</u>	<u>\$ (26,435)</u>	<u>(24,714)</u>
	<u>218,864</u>		<u>243,578</u>
	<u>\$201,484</u>		<u>\$218,864</u>

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**FAYETTE COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2011**

	Health and Life Insurance	Totals (Memorandum Only)	
	<u>2011</u>	<u>2011</u>	<u>2010</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 283,523	\$ 283,523	\$ 271,389
Total assets	<u>\$ 283,523</u>	<u>\$ 283,523</u>	<u>\$ 271,389</u>
<b>FUND EQUITY</b>			
Contributed capital	\$ -	\$ -	\$ -
Retained earnings - unreserved	<u>283,523</u>	<u>283,523</u>	<u>271,389</u>
Total fund equity	<u>\$ 283,523</u>	<u>\$ 283,523</u>	<u>\$ 271,389</u>

**FAYETTE COUNTY, TEXAS****PROPRIETARY FUNDS**

COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2011  
WITH COMPARATIVE TOTALS FOR 2010

	Health and Life Self Insurance Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Premiums	\$ -	\$ 1,579,853	\$ 1,579,853
Employee HRA account contributions	-	108,362	108,362
Reimbursed claims	-	1,144,824	1,144,824
Miscellaneous	-	2,045	2,045
Total revenues	-	2,835,084	2,835,084
EXPENSES			
Claims	-	2,925,351	(2,925,351)
Employee HRA account claims	-	49,102	(49,102)
Administration fee	-	448,497	(448,497)
Life and AD&D insurance	-	-	-
Supplemental insurance	-	-	-
Total expenses	-	3,422,950	(3,422,950)
Excess (deficit) of revenues over expenses	-	(587,866)	(587,866)
Other financing sources (uses)			
Transfers from (to) other funds	-	600,000	600,000
Excess revenues and other sources over (under) expenses and other uses	\$ -	12,134	\$ 12,134
Retained earnings, beginning of year		271,389	
Retained earnings, end of year		\$ 283,523	

2011			
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
\$ -	\$ 1,579,853	\$ 1,579,853	\$ 1,022,063
-	108,362	108,362	87,551
-	1,144,824	1,144,824	-
-	2,045	2,045	31
-	<u>2,835,084</u>	<u>2,835,084</u>	<u>1,109,645</u>
-	2,925,351	(2,925,351)	229,561
-	49,102	(49,102)	45,331
-	448,497	(448,497)	863,015
-	-	-	13,978
-	-	-	41,194
-	<u>3,422,950</u>	<u>(3,422,950)</u>	<u>1,193,079</u>
-	(587,866)	(587,866)	(83,434)
-	<u>600,000</u>	<u>600,000</u>	<u>-</u>
<u>\$ -</u>	12,134	<u>\$ 12,134</u>	(83,434)
	<u>271,389</u>		<u>354,823</u>
	<u>\$ 283,523</u>		<u>\$ 271,389</u>

**FAYETTE COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2011	2010
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ (587,866)	\$ (587,866)	\$ (83,434)
Net cash provided by operating activities	<u>(587,866)</u>	<u>(587,866)</u>	<u>(83,434)</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>			
Redemption of U.S. government securities	-	-	-
Purchase of U.S. government securities	-	-	-
Net cash used in investing activities	<u>-</u>	<u>-</u>	<u>-</u>
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>			
Transfer from other funds	600,000	600,000	-
Net cash provided by capital and related financing activities	<u>600,000</u>	<u>600,000</u>	<u>-</u>
<i>NET INCREASE IN CASH</i>	12,134	12,134	(83,434)
Cash and cash equivalents, beginning of year	<u>271,389</u>	<u>271,389</u>	<u>354,823</u>
Cash and cash equivalents, end of year	<u>\$ 283,523</u>	<u>\$ 283,523</u>	<u>\$ 271,389</u>

**FAYETTE COUNTY, TEXAS**  
**FIDUCIARY FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2011**

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2011	2010
<b>ASSETS</b>				
Cash and cash equivalents	\$ 344,119	\$5,109,110	\$5,453,229	\$ 4,076,892
Due from other funds	-	54	54	-
<b>Total assets</b>	<b>\$ 344,119</b>	<b>\$5,109,164</b>	<b>\$5,453,283</b>	<b>\$ 4,076,892</b>
<b>LIABILITIES</b>				
Overdrafts	\$ -	\$ 54	\$ 54	\$ -
Taxes collected in advance	-	2,213,985	2,213,985	2,663,988
Due to other funds	-	-	-	4,936
Due to other entities	-	2,895,125	2,895,125	1,186,922
<b>Total liabilities</b>	<b>-</b>	<b>5,109,164</b>	<b>5,109,164</b>	<b>3,855,846</b>
<b>FUND BALANCE</b>				
Fund balance - <del>unreserved</del> <sup>restricted</sup>	344,119	-	344,119	221,046
<b>Total fund balance</b>	<b>344,119</b>	<b>-</b>	<b>344,119</b>	<b>221,046</b>
<b>Total liabilities and fund balance</b>	<b>\$ 344,119</b>	<b>\$5,109,164</b>	<b>\$5,453,283</b>	<b>\$ 4,076,892</b>

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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, 2011  
WITH COMPARATIVE TOTALS FOR 2010*

	Expendable	Agency	Totals	
	Trust		(Memorandum Only)	
	Funds	Funds	2011	2010
<b>REVENUES</b>				
Contributions	\$ 62,000	\$ -	\$ 62,000	\$ 351
Depository interest	1,021	-	1,021	-
Miscellaneous	808,437	-	808,437	599,067
Total revenues	<u>871,458</u>	<u>-</u>	<u>871,458</u>	<u>599,418</u>
<b>EXPENDITURES</b>				
Administrative and general	707,924	-	707,924	593,819
Capital outlay	40,461	-	40,461	-
Total expenditures	<u>748,385</u>	<u>-</u>	<u>748,385</u>	<u>593,819</u>
Excess (deficit) of revenues over expenditures	123,073	-	123,073	5,599
Other financing sources (uses)				
Operating transfer in	-	-	-	351
Operating transfer out	-	-	-	(351)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	123,073	-	123,073	5,599
Fund balance, beginning of year	<u>221,046</u>	<u>-</u>	<u>221,046</u>	<u>215,447</u>
Fund balance, end of year	<u>\$344,119</u>	<u>\$ -</u>	<u>\$344,119</u>	<u>\$221,046</u>

**FAYETTE COUNTY, TEXAS**  
**EXPENDABLE TRUST FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2011**

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,596	\$ 117,212	\$ 101,686	\$ 15,877
Total assets	<u>\$ 3,596</u>	<u>\$ 117,212</u>	<u>\$ 101,686</u>	<u>\$ 15,877</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Fund balance - restricted	3,596	117,212	101,686	15,877
Total fund balance	<u>3,596</u>	<u>117,212</u>	<u>101,686</u>	<u>15,877</u>
Total liabilities and fund balance	<u>\$ 3,596</u>	<u>\$ 117,212</u>	<u>\$ 101,686</u>	<u>\$ 15,877</u>



Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2011	2010
<u>\$41,591</u>	<u>\$ 4,558</u>	<u>\$54,235</u>	<u>\$ 103</u>	<u>\$ 5,261</u>	<u>\$344,119</u>	<u>\$221,046</u>
<u>\$41,591</u>	<u>\$ 4,558</u>	<u>\$54,235</u>	<u>\$ 103</u>	<u>\$ 5,261</u>	<u>\$344,119</u>	<u>\$221,046</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>41,591</u>	<u>4,558</u>	<u>54,235</u>	<u>103</u>	<u>5,261</u>	<u>344,119</u>	<u>221,046</u>
<u>41,591</u>	<u>4,558</u>	<u>54,235</u>	<u>103</u>	<u>5,261</u>	<u>344,119</u>	<u>221,046</u>
<u>\$41,591</u>	<u>\$ 4,558</u>	<u>\$54,235</u>	<u>\$ 103</u>	<u>\$ 5,261</u>	<u>\$344,119</u>	<u>\$221,046</u>

**FAYETTE COUNTY, TEXAS**

*EXPENDABLE TRUST FUNDS*

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

*FOR THE YEAR ENDED DECEMBER 31, 2011*

*WITH COMPARATIVE TOTALS FOR 2010*

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund	Sheriff Forfeiture Fund
<b>REVENUES</b>					
General					
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	312	-
Miscellaneous	<u>10,086</u>	<u>547,647</u>	<u>70,505</u>	<u>23,727</u>	<u>75,011</u>
Total revenues	<u>10,086</u>	<u>547,647</u>	<u>70,505</u>	<u>24,039</u>	<u>75,011</u>
<b>EXPENDITURES</b>					
Administrative and general	11,887	539,022	12,975	35,673	23,643
Capital outlay	-	-	-	-	40,461
Total expenditures	<u>11,887</u>	<u>539,022</u>	<u>12,975</u>	<u>35,673</u>	<u>64,104</u>
Excess of revenues over expenditures	(1,801)	8,625	57,530	(11,634)	10,907
Other financing sources(uses)					
Operating transfer in	-	-	-	-	-
Operating transfer out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over(under) expenditures and other uses	(1,801)	8,625	57,530	(11,634)	10,907
Fund balance, beginning of year	<u>5,397</u>	<u>108,587</u>	<u>44,156</u>	<u>27,511</u>	<u>30,684</u>
Fund balance, end of year	<u>\$ 3,596</u>	<u>\$ 117,212</u>	<u>\$ 101,686</u>	<u>\$ 15,877</u>	<u>\$ 41,591</u>

Narcotics Unit Seizure Fund	Narcotics		Permanent School Available Fund	Totals (Memorandum Only)	
	Unit Forfeiture Operating Fund	Permanent School Fund		2011	2010
\$ -	\$62,000	\$ -	\$ -	\$ 62,000	\$ -
3	11	2	693	1,021	351
4,555	18,158	134	58,614	808,437	599,067
<u>4,558</u>	<u>80,169</u>	<u>136</u>	<u>59,307</u>	<u>871,458</u>	<u>599,418</u>
-	25,934	100	58,690	707,924	593,819
-	-	-	-	40,461	-
<u>-</u>	<u>25,934</u>	<u>100</u>	<u>58,690</u>	<u>748,385</u>	<u>593,819</u>
4,558	54,235	36	617	123,073	5,599
-	-	-	-	-	351
-	-	-	-	-	(351)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,558	54,235	36	617	123,073	5,599
-	-	67	4,644	221,046	215,447
<u>\$ 4,558</u>	<u>\$54,235</u>	<u>\$ 103</u>	<u>\$ 5,261</u>	<u>\$344,119</u>	<u>\$ 221,046</u>

**FAYETTE COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2011**

	Probation	County Attorney	Tax Clearing	Payroll	County Clerk	District Clerk	Sheriff
<b>ASSETS</b>							
Cash and cash equivalents	\$ 623	\$23,947	\$2,213,985	\$ -	\$ 74,817	\$1,117,356	\$99,025
Due from other funds	-	-	-	54	-	-	-
<b>Total assets</b>	<b>\$ 623</b>	<b>\$23,947</b>	<b>\$2,213,985</b>	<b>\$ 54</b>	<b>\$ 74,817</b>	<b>\$1,117,356</b>	<b>\$99,025</b>
<b>LIABILITIES</b>							
Overdrafts	\$ -	\$ -	\$ -	\$ 54	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	2,213,985	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other entities	623	23,947	-	-	74,817	1,117,356	99,025
<b>Total liabilities</b>	<b>623</b>	<b>23,947</b>	<b>2,213,985</b>	<b>54</b>	<b>74,817</b>	<b>1,117,356</b>	<b>99,025</b>
<b>FUND BALANCE</b>							
Fund balance - unreserved	-	-	-	-	-	-	-
<b>Total fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 623</b>	<b>\$23,947</b>	<b>\$2,213,985</b>	<b>\$ 54</b>	<b>\$ 74,817</b>	<b>\$1,117,356</b>	<b>\$99,025</b>

J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
						2011	2010
\$ 4,808	\$ 6,876	\$19,764	\$23,754	\$45,084	\$1,479,071	\$ 5,109,110	\$3,855,846
-	-	-	-	-	-	54	-
<u>\$ 4,808</u>	<u>\$ 6,876</u>	<u>\$19,764</u>	<u>\$23,754</u>	<u>\$45,084</u>	<u>\$1,479,071</u>	<u>\$ 5,109,164</u>	<u>\$3,855,846</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ -
-	-	-	-	-	-	2,213,985	2,663,988
-	-	-	-	-	-	-	4,936
4,808	6,876	19,764	23,754	45,084	1,479,071	2,895,125	1,186,922
<u>4,808</u>	<u>6,876</u>	<u>19,764</u>	<u>23,754</u>	<u>45,084</u>	<u>1,479,071</u>	<u>5,109,164</u>	<u>3,855,846</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 4,808</u>	<u>\$ 6,876</u>	<u>\$19,764</u>	<u>\$23,754</u>	<u>\$45,084</u>	<u>\$1,479,071</u>	<u>\$ 5,109,164</u>	<u>\$3,855,846</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 2011 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>
2011	\$ 2,227,507,051	100%	0.2773	\$ 6,176,877
2010	\$ 2,198,974,984	100%	0.2767	\$ 6,084,564
2009	\$ 2,285,460,821	100%	0.2517	\$ 5,752,505
2008	\$ 2,240,803,180	100%	0.2517	\$ 5,640,102
2007	\$ 1,982,236,387	100%	0.2539	\$ 5,032,898
2006	\$ 1,850,035,515	100%	0.2584	\$ 4,780,492

<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>
2011	\$ 2,215,260,882	100%	0.1314	\$ 2,910,853
2010	\$ 2,186,958,041	100%	0.1314	\$ 2,873,663
2009	\$ 2,273,437,190	100%	0.1259	\$ 2,862,257
2008	\$ 2,228,839,019	100%	0.1259	\$ 2,806,108
2007	\$ 1,970,293,520	100%	0.1345	\$ 2,650,045
2006	\$ 1,838,165,405	100%	0.1395	\$ 2,564,241

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## **INTERNAL CONTROL AND COMPLIANCE**

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

Honorable County Judge and  
Commissioners' Court  
Fayette County, Texas

We have audited the financial statements of Fayette County, Texas as of and for the year ended December 31, 2011, and have issued our report thereon dated July 19, 2012. We conducted our audit in accordance with 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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Fayette County, Texas's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fayette County, Texas's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Fayette County, Texas's internal control over financial reporting.


*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 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.

Our consideration of internal control over financial reporting 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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fayette County, Texas's 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*.

This report is intended solely for the information and use of management, others within the entity, and the Board of Commissioners and is not intended to be and should not be used by anyone other than these specified parties.



Trlicek & Co., P.C.

July 19, 2012