

# **FAYETTE COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**FOR THE CALENDAR YEAR ENDED  
DECEMBER 31, 2010**

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



**FAYETTE COUNTY, TEXAS**  
Table of Contents

	<u>Page No.</u>
<b>County Officials</b>	1
 <b><u>FINANCIAL SECTION</u></b>  	
Independent Auditor's Report	2-3
Management's Discussion and Analysis	4-9
<b>Basic Financial Statements</b>	
Statement of Net Assets	10
Statement of Activities	11-12
<b>Governmental Fund Financial Statements</b>	
Balance Sheet	13
Reconciliation of the Balance Sheet to Statement of Net Assets	14
Statement of Revenues, Expenses and Changes in Fund Balance	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.	16
<b>Proprietary Fund Financial Statement</b>	
Statement of Net Assets	17
Statement of Revenues, Expenses and Changes in Net Assets	18
Statement of Cash Flows	19
<b>Fiduciary Fund Financial Statements</b>	
Statement of Net Assets	20
Notes to Financial Statements	21-33
 <b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>  	
Budgetary Comparison Schedule:	
General Fund	34

FAYETTE COUNTY, TEXAS

Table of Contents

(Continued)

**COMBINING AND INDIVIDUAL FUND STATEMENTS**

**Governmental Fund Types**

General Fund

Balance Sheet	35
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	36-54

Special Revenue Funds

Combining Balance Sheet	55-56
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	57-58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	59-66

Road and Bridge Funds

Combining Balance Sheet	67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	68-73

Community Corrections Funds

Combining Balance Sheet	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	75-76

Juvenile Probation Funds

Combining Balance Sheet	77-78
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	79-84

FAYETTE COUNTY, TEXAS

Table of Contents

(Continued)

**COMBINING AND INDIVIDUAL FUND STATEMENTS (Continued)**

**Proprietary Funds**

Combining Balance Sheet	85
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings - Budget and Actual	86-87
Statement of Cash Flows - All Proprietary Fund Types	88

**Fiduciary Funds**

Combining Balance Sheet	89
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	90

**Expendable Trust Funds**

Combining Balance Sheet	91-92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	93-94

**Agency Funds**

Combining Balance Sheet	95-96
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**STATISTICAL SECTION**

Schedule of Assessed Values, Property Tax Rates and Taxes Levied	97
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**INTERNAL CONTROL AND COMPLIANCE**

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	98-99
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**FAYETTE COUNTY, TEXAS  
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Dan R. Beck
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	Milton Zingelmann
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	J.D. Pratkanis
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, 2010, 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, 2010, and the respective changes in financial position for the year ended December 31, 2010 in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 19, 2011, 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, 2011

# 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, 2010. 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	2010	2009	Dollar Change	Total Percentage Change 2010-2009
Current and other assets	\$ 5,248,887	\$ 5,820,591	\$ (571,704)	-9.82%
Capital assets, net	10,502,235	10,804,766	(302,531)	-2.80%
Total assets	<u>15,751,122</u>	<u>16,625,357</u>	<u>(874,235)</u>	<u>-5.26%</u>
Current and other liabilities	165,876	67,480	98,396	145.82%
Long-term liabilities	2,402,233	2,543,271	(141,038)	-5.55%
Total liabilities	<u>2,568,109</u>	<u>2,610,751</u>	<u>(42,642)</u>	<u>-1.63%</u>
Net Assets:				
Invested in capital assets, net of related debt	8,100,002	8,261,495	(161,493)	-1.95%
Restricted for debt service	41,227	74,158	(32,931)	-44.41%
Unrestricted net assets	5,041,784	5,678,953	(637,169)	-11.22%
Total net assets	<u>\$ 13,183,013</u>	<u>\$ 14,014,606</u>	<u>\$ (831,593)</u>	<u>-5.93%</u>

The County's assets exceeded liabilities by \$13,183,013 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 \$5,041,784 at the end of the year.

### General Governmental Functions

#### General Fund

A deficit of revenues under expenditures of \$ 443,602 was reported for the calendar year ended December 31, 2010. For comparison purposes, revenues from the General Fund amounted to \$10,635,048 and \$10,360,485 for the calendar years ended December 31, 2010 and 2009, respectively. The sources of revenues for the 2010 calendar year are summarized below.

Description	2010	2009	Dollar Change	Total Percentage Change 2010-2009
Ad valorem taxes	\$ 5,260,787	\$ 5,073,944	\$ 186,843	3.68%
Other taxes	1,145,408	1,173,740	(28,332)	-2.41%
Licenses and permits	65,391	52,841	12,550	23.75%
Intergovernmental	448,162	204,606	243,556	119.04%
Fines and forfeitures	826,570	862,829	(36,259)	-4.20%
Depository interest	109,622	113,803	(4,181)	-3.67%
Miscellaneous	229,040	284,697	(55,657)	-19.55%
Charges for services	2,550,068	2,594,025	(43,957)	-1.69%
Total revenues	<u>\$ 10,635,048</u>	<u>\$ 10,360,485</u>	<u>\$ 274,563</u>	<u>2.65%</u>

Expenditures from the General Fund amounted to \$11,078,650 and \$10,640,734 for the calendar years ended December 31, 2010 and 2009, respectively. An analysis of expenditures for the year is presented as follows:

Description	2010	2009	Dollar Change	Total Percentage Change 2010-2009
Administrative and general	\$ 1,840,749	\$ 1,814,557	\$ 26,192	1.44%
Financial administration	764,559	762,879	1,680	0.22%
Judicial	901,675	902,355	(680)	-0.08%
Legal	302,174	298,775	3,399	1.14%
Public safety	4,724,714	4,419,389	305,325	6.91%
Public facilities	1,178,944	1,241,010	(62,066)	-5.00%
Capital outlay	826,337	681,466	144,871	21.26%
Other expenditures	539,498	520,303	19,195	3.69%
Total expenditures	<u>\$ 11,078,650</u>	<u>\$ 10,640,734</u>	<u>\$ 437,916</u>	<u>4.12%</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 and Election Services Contract Fund make up the Special Revenue Funds. These funds had combined revenues of \$5,829,909 and expenditures of \$6,287,163 for the calendar year ended December 31, 2010.

## **Debt Service Fund**

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2010, this fund had revenues of \$280,227 and expenditures of \$313,158. These expenditures consisted of principal payments of \$222,000 and interest payments of \$91,158.

## **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 \$1,109,645 and expenses of \$1,193,079 for the calendar year ended December 31, 2010.

## **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, Sheriff Forfeiture Fund, Permanent School Fund, and Permanent School Available Fund. These funds had combined revenues of \$599,418 and expenditures of \$593,819 for the calendar year ended December 31, 2010.

## 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 \$167,641.

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 2010.

Fund	2010	2009
General Fund	2,663,404	3,068,752
Special Revenue Fund	1,622,600	1,648,884
Debt Service Fund	41,227	74,158
Proprietary Fund	271,389	354,823
Fiduciary Funds	4,076,892	3,150,870
Total	\$ 8,675,512	\$ 8,297,487

#### 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, 2010**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,819,666
Taxes receivable, net	332,381
Sales tax receivable	91,904
Due from other fund	4,936
Capital assets:	
Land	1,736,710
Buildings	10,890,855
Equipment	9,756,437
Vehicles	2,527,741
Total capital assets	<u>24,911,743</u>
Less accumulated depreciation	<u>(14,409,508)</u>
Total capital assets, net	<u>10,502,235</u>
Total assets	<u><u>15,751,122</u></u>
 <b>LIABILITIES</b>	
Accounts payable	165,838
Overdrafts	38
Noncurrent Liabilities:	
Due within one year	474,313
Due in more than one year	1,927,920
Total liabilities	<u><u>2,568,109</u></u>
 <b>NET ASSETS</b>	
Invested in capital assets, net of related debt	8,100,002
Restricted for debt service	41,227
Unrestricted	5,041,784
Total net assets	<u><u>\$ 13,183,013</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, 2010*

*WITH COMPARATIVE TOTALS FOR 2009*

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 5,260,787	\$ 3,586,250	\$ 276,298	\$ -
Other taxes	1,145,408	-	-	-
Licenses and permits	65,391	-	-	-
Intergovernmental revenue	448,162	289,390	-	-
Fines and forfeitures	826,570	-	-	-
Depository interest	109,622	53,739	3,929	351
Tobacco settlement	-	24,113	-	-
Reimbursed services	-	1,970	-	-
Miscellaneous	229,040	975,273	-	599,067
Total general	8,084,980	4,930,735	280,227	599,418
Charges for services	2,550,068	899,174	-	-
Total revenues	10,635,048	5,829,909	280,227	599,418
<b>EXPENDITURES</b>				
Administrative and general	1,840,749	1,238,100	-	678,919
Financial administration	764,559	-	-	-
Judicial	901,675	-	-	-
Legal	302,174	-	-	-
Public safety	4,724,714	-	-	-
Public transportation	-	4,288,460	-	-
Public facilities	1,178,944	-	-	-
Public health	-	277,786	-	-
Conservation	202,079	-	-	-
Elections	128,923	-	-	-
Rural addressing	65,165	-	-	-
Capital outlay	-	301,697	-	-
Depreciation	1,032,287	-	-	-
Debt service:				
Interest paid	6,988	11,885	91,158	-
Principal retired	-	-	-	-
Total expenditures	11,148,257	6,117,928	91,158	678,919
Excess (deficit) of revenues over expenditures	(513,209)	(288,019)	189,069	(79,501)
Other financing sources (uses)	4,556	382,664	-	-
Excess revenues and other sources over (under) expenditures and other uses	(508,653)	94,645	189,069	(79,501)
Fund balance, beginning of year	2,500,323	2,480,135	767,158	300,547
Fund balance, end of year	\$ 1,991,670	\$ 2,574,780	\$ 956,227	\$ 221,046

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

Totals  
(Memorandum Only)

2010	2009
\$ 9,123,335	\$ 8,963,613
1,145,408	1,173,740
65,391	52,841
737,552	530,325
826,570	862,829
167,641	164,128
24,113	57,085
1,970	3,551
<u>1,803,380</u>	<u>1,973,697</u>
13,895,360	13,781,809
<u>3,449,242</u>	<u>3,498,245</u>
<u>17,344,602</u>	<u>17,280,054</u>
3,757,768	3,676,059
764,559	762,879
901,675	902,355
302,174	298,775
4,724,714	4,419,389
4,288,460	3,844,771
1,178,944	1,241,010
277,786	225,387
202,079	206,415
128,923	126,578
65,165	76,845
301,697	449,626
1,032,287	1,001,520
110,031	124,713
-	-
<u>18,036,262</u>	<u>17,356,322</u>
(691,660)	(76,268)
<u>387,220</u>	<u>411,880</u>
(304,440)	335,612
6,048,163	5,712,551
<u>\$ 5,743,723</u>	<u>\$ 6,048,163</u>

**FAYETTE COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2010**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,663,404	\$ 1,884,873	\$ 4,548,277
Taxes receivable, net	332,381	-	332,381
Sales tax receivable	91,904	-	91,904
Due from other fund	3,878	1,058	4,936
Total assets	<u>3,091,567</u>	<u>1,885,931</u>	<u>4,977,498</u>
<b>LIABILITIES</b>			
Accounts payable	116,013	49,825	165,838
Overdrafts	-	38	38
Due to other fund	-	-	-
Deferred tax revenue	332,381	-	332,381
Total liabilities	<u>448,394</u>	<u>49,863</u>	<u>498,257</u>
<b>FUND BALANCES</b>			
Unrestricted	2,643,173	1,794,841	4,438,014
Reserved for debt service	-	41,227	41,227
Total fund balances	<u>2,643,173</u>	<u>1,836,068</u>	<u>4,479,241</u>
Total liabilities and fund balances	<u>\$ 3,091,567</u>	<u>\$ 1,885,931</u>	<u>\$ 4,977,498</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, 2010*

Total fund balances - governmental funds balance sheet	\$ 4,479,241
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.	10,502,235
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	332,381
The assets and liabilities of internal service funds are included in governmental activities.	271,389
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	<u>(2,402,233)</u>
Net assets of governmental activities - statement of net assets	<u><u>\$ 13,183,013</u></u>

The accompanying notes are an integral part of this statement.

**FAYETTE COUNTY, TEXAS**

*COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010*

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
General			
Ad valorem taxes	\$ 5,260,787	\$ 3,862,548	\$ 9,123,335
Other taxes	1,145,408	-	1,145,408
Licenses and permits	65,391	-	65,391
Intergovernmental revenue	448,162	289,390	737,552
Fines and forfeitures	826,570	-	826,570
Depository interest	109,622	58,019	167,641
Tobacco settlement	-	24,113	24,113
Reimbursed services	-	1,970	1,970
Miscellaneous	229,040	1,574,340	1,803,380
Total general	<u>8,084,980</u>	<u>5,810,380</u>	<u>13,895,360</u>
Charges for services	2,550,068	899,174	3,449,242
Total revenues	<u>10,635,048</u>	<u>6,709,554</u>	<u>17,344,602</u>
<b>EXPENDITURES</b>			
Administrative and general	1,840,749	1,917,019	3,757,768
Financial administration	764,559	-	764,559
Judicial	901,675	-	901,675
Legal	302,174	-	302,174
Public safety	4,724,714	-	4,724,714
Public transportation	-	4,288,460	4,288,460
Public facilities	1,178,944	-	1,178,944
Public health	-	277,786	277,786
Conservation	202,079	-	202,079
Elections	128,923	-	128,923
Rural addressing	65,165	-	65,165
Capital outlay	826,337	301,697	1,128,034
Debt service:			
Interest paid	6,988	103,043	110,031
Principal retired	136,343	391,235	527,578
Total expenditures	<u>11,078,650</u>	<u>7,279,240</u>	<u>18,357,890</u>
Excess (deficit) of revenues over expenditures	(443,602)	(569,686)	(1,013,288)
Other financing sources (uses)	4,556	382,664	387,220
Excess revenues and other sources over (under) expenditures and other uses	(439,046)	(187,022)	(626,068)
Fund balance, beginning of year	3,082,219	2,023,090	5,105,309
Fund balance, end of year	<u>\$ 2,643,173</u>	<u>\$ 1,836,068</u>	<u>\$ 4,479,241</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, 2010*

Net change in fund balances - total governmental funds	\$(1,013,288)
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.	826,337
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,032,287)
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>527,578</u>
Change in net assets of governmental activities - statement of activities	<u><u>\$ (691,660)</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, 2010*

	Nonmajor Internal Service Fund
	Internal Service Funds
<b>ASSETS:</b>	
<b>Current Assets:</b>	
Cash and cash equivalents	\$ 271,389
Total Current Assets	<u>271,389</u>
Total Assets	<u>\$ 271,389</u>
<b>LIABILITIES:</b>	
Total Liabilities	<u>-</u>
<b>NET ASSETS:</b>	
Unrestricted Net Assets	<u>271,389</u>
Total Net Assets	<u><u>\$ 271,389</u></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, 2010**

	Nonmajor Internal Service Fund
	Internal Service Funds
OPERATING REVENUES:	
Premiums	\$ 1,022,063
Employee HRA account contributions	87,551
Reimbursed claims	-
Miscellaneous	31
	<hr/>
Total revenues	1,109,645
OPERATING EXPENSES:	
Claims	229,561
Employee HRA account claims	45,331
Administration fee	863,015
Life and AD&D insurance	13,978
Supplemental insurance	41,194
	<hr/>
Total expenses	1,193,079
Excess (deficit) of revenues over expenses	(83,434)
NON-OPERATING REVENUES (EXPENSES):	
Depository interest	-
	<hr/>
Change in Net Assets	(83,434)
Total Net Assets, beginning of year	354,823
	<hr/>
Total Net Assets, end of year	\$ 271,389
	<hr/> <hr/>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>	
Net income(loss)	\$ (83,434)
Net cash provided by operating activities	<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>
<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>	(83,434)
Cash and cash equivalents, beginning of year	<u>354,823</u>
Cash and cash equivalents, end of year	<u>\$ 271,389</u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**  
*STATEMENT OF NET ASSETS*  
*AGENCY FUNDS*  
*DECEMBER 31, 2010*

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	<u>\$ 3,855,846</u>
 Total assets	 <u><u>\$ 3,855,846</u></u>
 <b>LIABILITIES</b>	
Taxes collected in advance	\$ 2,663,988
Due to other funds	4,936
Due to other entities	<u>1,186,922</u>
 Total fund equity	 <u><u>\$ 3,855,846</u></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

**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, 2008, 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, 2010**

**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.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

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

C. Fund Accounting

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.

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.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

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

**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.

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.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

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

**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.

**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.

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.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

**NOTE 2 - LEGAL COMPLIANCE – BUDGETS (Continued)**

For fiscal year ended December 31, 2010, 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	\$ 10,375,557	\$ 10,603,128	\$ 227,571
Special Revenue Funds	4,727,176	4,727,176	-
Debt Service Fund	274,060	274,060	-
Totals	<u>\$ 15,376,793</u>	<u>\$ 15,604,364</u>	<u>\$ 227,571</u>

For fiscal year ended December 31, 2010, 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	\$ 11,496,028	\$ 11,856,917	\$ 360,889
Special Revenue Funds	5,458,256	5,330,256	(128,000)
Debt Service Fund	313,224	313,224	-
Totals	<u>\$ 17,267,508</u>	<u>\$ 17,500,397</u>	<u>\$ 232,889</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, 2010, 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, 2010**

**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, 2010 were as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General Fund	Agency Fund	\$ 77
Special Revenue Fund	General Fund	250,499
		<u>\$ 250,576</u>

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

**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.

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2010 tax rate, per \$100 of taxable value based upon the assessed values of property of \$2,198,974,984 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$ .2467
Special Revenue:	
Road & Bridge	.0300
Road & Bridge Special	<u>.1308</u>
Total Special Revenue	.1608
Debt Service	<u>.0123</u>
Total	\$ <u>.4198</u>

The County had delinquent taxes receivable at December 31, 2010 of \$415,476. An allowance for uncollectible taxes is \$83,095 at December 31, 2010. The net taxes receivable was \$332,381 which is reflected on the General Fund – Balance Sheet at December 31, 2010.

**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 2009 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, 2010 were \$2,663,988.

**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.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

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

A. Plan Description (Continued)

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.

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 8.62% for calendar year 2010. 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, 2009 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2009 included (a) 8.0% investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.3%. 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, 2009 was 20 years.

D. Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date, the plan was 87.57% funded. The actuarial accrued liability for benefits was \$25,147,166, and the actuarial value of assets was \$22,021,563, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,125,603. The covered payroll (annual payroll of active employees covered by the plan) was \$7,038,107, and the ratio of the UAAL to the covered payroll was 44.41%

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

**NOTE 7 - PENSION COSTS (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	12/31/2007	12/31/2008	12/31/2009
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	11.4	20	20
Asset valuation method	10-yr smoothed value	10-yr smoothed value	10-yr smoothed value
Actuarial assumptions			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.3%	5.3%	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
12/31/2007	19,295,907	21,129,407	1,833,500	91.32%	6,250,498	29.33%
12/31/2008	19,567,883	22,809,999	3,242,116	85.79%	6,532,924	49.63%
12/31/2009	22,021,563	25,147,166	3,125,603	87.57%	7,038,107	44.41%

**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, 2010, \$1,022,063 was received as premiums and \$863,015 in administrative fees was paid. Fund equity as of December 31, 2010 was \$271,389.

**FAYETTE COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2010**

**NOTE 8 – SELF INSURANCE FUNDS (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 2010 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 1/1/2010	Additions	Dispositions	Balance 12/31/2010
Land	\$ 1,736,710	\$ -	\$ -	\$ 1,736,710
Buildings	10,855,855	35,000	-	10,890,855
Equipment	9,298,656	457,780	-	9,756,436
Vehicles	2,419,390	248,112	(139,760)	2,527,742
Total capital assets	\$ 24,310,611	\$ 740,892	\$ (139,760)	\$ 24,911,743
Less accumulated depreciation	(13,505,845)	(1,032,287)	128,624	(14,409,508)
Total capital assets, net	<u>\$ 10,804,766</u>	<u>\$ (291,395)</u>	<u>\$ (11,136)</u>	<u>\$ 10,502,235</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 \$43,296 for the year ended December 31, 2010.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2010:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2010
Etnyre Chipsreader	September 11, 2008	3.72%	\$ 67,531
Ford Ambulance	November 9, 2009	2.90%	65,143
John Deere Loader	February 17, 2009	3.45%	81,416
Incode & Odyssey Systems	March 3, 2010	2.36%	254,978
Compactor & Roller	May 10, 2010	3.50%	132,165
			<u>\$ 601,233</u>

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

**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
2011	\$ 265,206
2012	195,163
2013	118,309
2014	29,274
2015	29,275
Minimum lease payments for all capital leases	637,227
Less amount representing interest	(35,994)
Present value of minimum lease payments	<u>\$ 601,233</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, 2010 were \$1,056,000.

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, 2010 were \$745,000.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

**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, 2009	\$ 1,188,000	\$ 835,000	\$ 2,023,000
Bond issued	-	-	-
Bonds retired	(132,000)	(90,000)	(222,000)
Balance, December 31, 2010	<u>\$ 1,056,000</u>	<u>\$ 745,000</u>	<u>\$ 1,801,000</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2010 are as follows:

Year Ending December 31,	Series 2003		Series 2007		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 132,000	\$ 46,574	\$ 95,000	\$ 34,642	\$ 227,000	\$ 81,216
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 and after	396,000	34,978	235,000	16,508	631,000	51,486
	<u>\$ 1,056,000</u>	<u>\$ 209,742</u>	<u>\$ 745,000</u>	<u>\$ 143,917</u>	<u>\$ 1,801,000</u>	<u>\$ 353,659</u>

**NOTE 12 – TOBACCO SETTLEMENT REVENUE**

During the year ended December 31, 2010, 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 \$24,113 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, 2010**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 5,002,800	\$ 5,002,800	\$ 5,260,787	\$ 257,987
Other taxes	1,109,000	1,109,000	1,145,408	36,408
Licenses and permits	55,632	55,632	65,391	9,759
Intergovernmental revenue	175,049	402,620	448,162	45,542
Fines and forfeitures	1,091,136	1,091,136	826,570	(264,566)
Depository interest	155,380	155,380	109,622	(45,758)
Miscellaneous	201,500	201,500	229,040	27,540
Charges for services	2,585,060	2,585,060	2,550,068	(34,992)
Total revenues	<u>10,375,557</u>	<u>10,603,128</u>	<u>10,635,048</u>	<u>31,920</u>
<b>EXPENDITURES</b>				
Administrative and general	2,050,973	2,053,373	1,840,749	212,624
Financial administration	780,527	780,527	764,559	15,968
Judicial	929,189	930,317	901,675	28,642
Legal	350,108	350,108	302,174	47,934
Public safety	5,272,072	5,587,842	4,724,714	863,128
Public facilities	1,202,247	1,230,603	1,178,944	51,659
Conservation	209,366	209,366	202,079	7,287
Elections	128,614	141,849	128,923	12,926
Rural addressing	68,902	68,902	65,165	3,737
Capital outlay	504,030	504,030	826,337	(322,307)
Debt service:				
Interest paid	-	-	6,988	(6,988)
Principal retired	-	-	136,343	(136,343)
Total expenditures	<u>11,496,028</u>	<u>11,856,917</u>	<u>11,078,650</u>	<u>778,267</u>
Excess (deficit) of revenues over (under) expenditures	(1,120,471)	(1,253,789)	(443,602)	810,187
Other financing sources (uses)	(250,000)	(250,000)	4,556	254,556
Excess (deficit) revenues and other sources over over (under) expenditures and other uses	(1,370,471)	(1,503,789)	(439,046)	1,064,743
Fund balance, beginning of year	<u>3,082,219</u>	<u>3,082,219</u>	<u>3,082,219</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,711,748</u>	<u>\$ 1,578,430</u>	<u>\$ 2,643,173</u>	<u>\$ 1,064,743</u>

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**COMBINING AND INDIVIDUAL FUND STATEMENTS**

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**FAYETTE COUNTY, TEXAS**

*GENERAL FUND*

*BALANCE SHEET*

*DECEMBER 31, 2010*

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,663,404	\$ 3,068,752
Taxes receivable, net	332,381	292,979
Sales tax receivable	91,904	80,448
Due from other funds	3,878	-
Total assets	<u>\$ 3,091,567</u>	<u>\$ 3,442,179</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 116,013	\$ 66,981
Deferred tax revenue	<u>332,381</u>	<u>292,979</u>
Total liabilities	<u>448,394</u>	<u>359,960</u>
<b>FUND EQUITY</b>		
Fund balance - unreserved	<u>2,643,173</u>	<u>3,082,219</u>
Total fund equity	<u>2,643,173</u>	<u>3,082,219</u>
Total liabilities and fund equity	<u>\$ 3,091,567</u>	<u>\$ 3,442,179</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, 2010  
WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 5,002,800	\$ 5,260,787	\$ 257,987	\$ 5,073,944
Other taxes				
County sales taxes	1,100,000	1,128,895	28,895	1,158,938
Tax on sale of mixed beverages	9,000	16,513	7,513	14,802
Total other taxes	1,109,000	1,145,408	36,408	1,173,740
Licenses and permits				
Beer and wine permits	5,632	9,852	4,220	8,868
Occupation permits	4,000	7,849	3,849	4,833
Sewage permits	46,000	47,690	1,690	39,140
Total licenses and permits	55,632	65,391	9,759	52,841
Intergovernmental revenue				
Reimbursed emergency management	15,000	27,752	12,752	11,894
Reimbursed CAPCOG	60,000	72,836	12,836	76,620
ARRA No. 1 JAG grant reimbursement	227,571	227,571	-	-
County attorney state aid	11,000	11,367	367	17,050
State salary supplement	13,000	23,251	10,251	22,217
Reimbursed indigent defense	15,000	27,781	12,781	22,107
Judicial district contributions	28,049	28,800	751	28,049
Reimbursed elections	8,000	-	(8,000)	-
Airport contributions	25,000	28,805	3,805	26,669
Total intergovernmental revenue	402,620	448,162	45,542	204,606
Fines and forfeitures				
County court	90,000	72,391	(17,609)	73,725
District court	59,136	38,765	(20,371)	46,720
Justice court	942,000	715,414	(226,586)	742,384
Total fines and forfeitures	1,091,136	826,570	(264,566)	862,829
Depository interest	155,380	109,622	(45,758)	113,803
Miscellaneous				
Rent on county property	12,000	13,721	1,721	13,461
Oil, gas and mineral lease	13,000	5,617	(7,383)	4,770
EMS donations	1,500	12,045	10,545	4,774
EMS fall prevention program	-	1,500	1,500	-
Sale of recyclables	55,000	73,573	18,573	35,373
Miscellaneous	120,000	122,584	2,584	226,319
Total miscellaneous	201,500	229,040	27,540	284,697

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance	2009
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES - cont'd.				
Charges for services				
Official fee collections				
Sheriff	\$ 56,000	\$ 53,299	\$ (2,701)	\$ 53,865
County clerk	275,000	320,988	45,988	280,544
Tax assessor - collector	85,000	150,780	65,780	137,441
District clerk	52,000	48,223	(3,777)	54,373
Justices of the peace	98,000	66,918	(31,082)	83,640
Constables	13,000	14,071	1,071	16,245
Ambulance fees	1,443,000	1,419,331	(23,669)	1,466,153
Airport Fees	20,000	19,500	(500)	20,569
Arrest fees	282,000	188,325	(93,675)	203,090
Judiciary support fees	69,200	53,111	(16,089)	59,152
Time payment fees	6,860	6,123	(737)	6,333
Pretrial intervention program fees	4,000	16,436	12,436	8,270
Other fees	86,000	126,448	40,448	121,174
Jury reimbursement fees	40,000	25,938	(14,062)	30,616
State costs service fees	55,000	40,576	(14,424)	52,560
Total official fee collections	<u>2,585,060</u>	<u>2,550,068</u>	<u>(34,992)</u>	<u>2,594,025</u>
Total revenues	<u>10,603,128</u>	<u>10,635,048</u>	<u>31,920</u>	<u>10,360,485</u>

EXPENDITURES

Administrative and general

County judge				
Salary:				
Official	45,900	45,900	-	45,900
Secretaries	19,100	19,100	-	19,100
County judge supplement	15,000	15,000	-	15,000
Court administrator	37,500	37,500	-	37,500
Assistants	5,000	7,111	(2,111)	8,332
Social security	9,382	8,730	652	8,820
Health and life insurance	20,100	18,564	1,536	20,208
Retirement	10,834	10,835	(1)	10,131
Worker's Compensation	352	192	160	176
Unemployment tax	44	38	6	45
Travel	3,500	2,399	1,101	1,941
Telephone	5,800	5,240	560	5,242
Postage	2,000	1,195	805	1,010
Bond premium	200	178	22	-
Furniture and equipment	500	1,390	(890)	1,790
Miscellaneous	400	546	(146)	1,341
Total county judge	<u>175,612</u>	<u>173,918</u>	<u>1,694</u>	<u>176,536</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Commissioners' court				
Salary - Commissioners	\$ 182,400	\$ 183,600	\$ (1,200)	\$ 182,400
Salary - Coordinator	125,800	123,938	1,862	121,278
Social security	23,394	22,456	938	22,428
Health and life insurance	44,162	44,167	(5)	44,463
Retirement	28,195	28,370	(175)	26,187
Worker's Compensation	4,384	2,620	1,764	2,192
Unemployment tax	84	74	10	85
Gasoline, oil, etc.	5,500	6,735	(1,235)	4,583
Travel	6,000	3,589	2,411	4,103
Communications	2,500	1,393	1,107	1,481
Furniture and equipment	2,000	228	1,772	2,048
Bond premium	400	356	44	-
Equipment repairs and replacements	4,000	2,850	1,150	3,446
Miscellaneous	1,000	237	763	254
Total commissioners' court	429,819	420,613	9,206	414,948
County clerk				
Salary - Official	45,600	45,600	-	45,600
Salary - Deputies	227,400	210,919	16,481	207,100
Social security	20,885	18,265	2,620	18,103
Health and life insurance	55,324	56,479	(1,155)	55,120
Retirement	25,171	23,663	1,508	21,790
Worker's Compensation	1,000	392	608	432
Unemployment tax	136	126	10	145
Travel	2,000	746	1,254	660
Telephone	4,000	3,687	313	3,875
Postage	4,500	3,074	1,426	3,556
Bond premium	1,100	1,169	(69)	354
Furniture and equipment	350	280	70	627
Miscellaneous	250	85	165	85
Total county clerk	387,716	364,485	23,231	357,447

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Veterans service officer				
Salary - Official	\$ 32,700	\$ 31,106	\$ 1,594	\$ 32,700
Social security	2,960	2,410	550	2,961
Health and life insurance	6,976	5,762	1,214	6,951
Retirement	3,303	2,904	399	3,336
Worker's Compensation	112	48	64	56
Unemployment tax	28	19	9	27
Travel	6,000	1,876	4,124	6,000
Telephone	800	1,133	(333)	1,043
Postage	400	238	162	352
Furniture and equipment	200	-	200	-
Miscellaneous	25	-	25	-
Total veterans service officer	53,504	45,496	8,008	53,426
County surveyor				
Telephone	300	300	-	300
Miscellaneous	-	177	(177)	-
Total county surveyor	300	477	(177)	300
Public assistance				
Child Welfare BOA	2,000	2,000	-	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	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	8,000	8,000	-	-
Boys and Girls Club	5,000	5,000	-	-
Miscellaneous	5,000	4,190	810	11,881
Total public assistance	120,900	110,090	10,810	114,781

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Administrative and general - cont'd.				
Other				
Printing and office supplies	\$ 78,744	\$ 64,511	\$ 14,233	\$ 60,098
Professional services	15,000	11,000	4,000	10,500
Autopsies	69,000	44,132	24,868	37,974
Maintenance contracts	180,000	128,890	51,110	107,257
Office equipment	2,400	32,830	(30,430)	2,337
Communications	13,228	11,977	1,251	14,747
Public notices	2,500	3,311	(811)	2,391
Equipment repairs and replacements	7,000	8,869	(1,869)	5,114
Dues	7,500	6,781	719	5,041
Fines and fees due state	230,000	179,708	50,292	208,224
Risk Insurance	90,000	69,180	20,820	77,190
Bounty	10,000	7,438	2,562	5,533
Donations - first responders	3,722	495	3,227	2,003
Donations - soil conservation	4,000	4,000	-	4,000
Donations - fire departments	96,278	97,564	(1,286)	96,278
Historical commission	11,150	359	10,791	2,265
Miscellaneous	65,000	54,625	10,375	56,167
Total other	<u>885,522</u>	<u>725,670</u>	<u>159,852</u>	<u>697,119</u>
Total administrative and general	2,053,373	1,840,748	212,625	1,814,557
Financial administration				
County auditor				
Salary:				
Official	52,100	52,100	-	52,100
Assistants	153,000	153,625	(625)	149,386
Social security	14,756	14,910	(154)	14,476
Health and life insurance	34,582	35,734	(1,152)	34,815
Retirement	18,910	18,968	(58)	17,369
Worker's Compensation	744	296	448	372
Unemployment tax	144	123	21	141
Travel	3,500	1,961	1,539	1,152
Telephone	2,700	3,485	(785)	4,244
Postage	3,000	2,999	1	1,747
Bond premium	93	93	-	92
Furniture and equipment	5,000	2,600	2,400	17,098
Miscellaneous	500	463	37	390
Total county auditor	<u>289,029</u>	<u>287,357</u>	<u>1,672</u>	<u>293,382</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance	2009
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Financial administration - cont'd				
Tax assessor - collector				
Salary:				
Official	\$ 45,600	\$ 45,600	\$ -	\$ 45,600
Deputies	119,100	119,100	-	119,100
Social security	12,000	11,834	166	11,798
Health and life insurance	34,575	34,576	(1)	34,808
Retirement	15,185	15,186	(1)	14,197
Worker's Compensation	300	244	56	276
Unemployment tax	88	72	16	83
Travel	250	30	220	451
Telephone	3,500	3,255	245	3,276
Postage	8,500	6,257	2,243	6,250
Issuing license plates	6,800	7,172	(372)	6,691
Furniture and equipment	500	323	177	1,588
Miscellaneous	500	552	(52)	305
Total tax assessor - collector	246,898	244,201	2,697	244,423
Tax appraisal district				
Contribution	244,600	233,001	11,599	225,074
Total tax appraisal district	244,600	233,001	11,599	225,074
Total financial administration	780,527	764,559	15,968	762,879
Judicial				
District judge				
Social security	-	-	-	5
Retirement	-	-	-	5
Printing and office supplies	500	330	170	427
Travel	-	1,197	(1,197)	719
Telephone	3,000	2,395	605	2,475
Postage	350	-	350	275
Furniture and equipment	275	-	275	2,343
Miscellaneous	130	25	105	25
Total district judge	4,255	3,947	308	6,274

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Judicial - cont'd.				
District clerk				
Salary:				
Official	\$ 45,600	\$ 45,600	\$ -	\$ 45,600
Deputies	91,700	91,557	143	91,700
Social security	10,268	10,239	29	10,256
Health and life insurance	27,700	27,673	27	27,852
Retirement	12,659	12,652	7	11,839
Worker's Compensation	500	204	296	232
Unemployment tax	64	55	9	64
Travel	1,500	246	1,254	1,064
Telephone	2,500	2,387	113	2,399
Postage	3,500	3,301	199	2,884
Bond premium	300	-	300	-
Furniture and equipment	1,500	-	1,500	1,259
Miscellaneous	100	135	(35)	95
Total district clerk	197,891	194,049	3,842	195,244
District court				
Salary:				
Assistants	15,468	15,920	(452)	16,063
Court reporter	27,200	27,200	-	27,200
Court administrator	26,064	26,421	(357)	26,154
Juvenile board member	2,400	4,500	(2,100)	2,400
Social security tax	5,236	5,448	(212)	5,288
Health and life insurance	14,000	14,172	(172)	14,050
Retirement	6,392	6,827	(435)	6,182
Worker's Compensation	280	116	164	140
Unemployment tax	48	42	6	49
Printing and office supplies	300	141	159	-
Administrative expenses	2,700	2,122	578	2,193
Court appointed attorney	120,000	124,172	(4,172)	120,798
Travel	5,500	250	5,250	568
Jury commissioners	400	400	-	440
Grand jurors	3,500	1,806	1,694	1,866
Petit jurors	3,000	-	3,000	-
Substitute court reporter	550	-	550	-
Miscellaneous	2,000	5,512	(3,512)	6,293
Total district court	235,038	235,049	(11)	229,684

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2010  
WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 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	680	-	681
Retirement	821	821	-	-
Court appointed attorney	1,000	-	1,000	703
Petit jurors	2,000	-	2,000	-
Miscellaneous	2,500	-	2,500	-
Total county court	15,901	10,401	5,500	10,284
Justice of the peace, precinct #1				
Salary - Official	36,100	36,100	-	36,100
Salary - Assistants	68,600	68,212	388	70,270
Social security	8,010	7,687	323	7,841
Health and life insurance	20,750	20,750	-	20,889
Retirement	9,653	9,894	(241)	9,428
Worker's Compensation	160	164	(4)	160
Unemployment tax	48	41	7	49
Travel	4,000	3,423	577	3,418
Telephone	2,750	2,453	297	2,545
Postage	4,500	3,029	1,471	1,500
Bond premium	200	177	23	-
Furniture and equipment	300	-	300	-
Miscellaneous	350	163	187	-
Total J.P., precinct #1	155,421	152,093	3,328	152,200
Justice of the peace, precinct #2				
Salary - Official	35,000	35,000	-	35,000
Salary - Assistant	36,528	27,133	9,395	29,433
Social security	5,636	4,859	777	5,130
Health and life insurance	10,375	13,834	(3,459)	12,180
Retirement	6,463	6,005	458	5,813
Worker's Compensation	250	88	162	108
Unemployment tax	24	16	8	21
Travel	4,000	3,323	677	3,745
Telephone	2,000	1,910	90	1,989
Utilities	180	180	-	180
Postage	3,200	1,848	1,352	1,787
Bond premium	200	-	200	-
Office rent	6,000	6,900	(900)	6,000
Furniture and equipment	1,000	197	803	2,240
Miscellaneous	250	246	4	96
Total J.P., precinct #2	111,106	101,539	9,567	103,722

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance	2009
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
Salary - Assistant	26,980	29,143	(2,163)	27,840
Social security	5,167	4,465	702	4,361
Health and life insurance	13,833	13,833	-	13,926
Retirement	5,715	6,191	(476)	5,675
Worker's Compensation	216	92	124	108
Unemployment tax	20	18	2	20
Travel	4,000	3,935	65	3,476
Telephone	3,528	3,527	1	2,743
Postage	1,000	384	616	816
Bond premium	200	-	200	-
Office rent	300	(300)	600	300
Furniture and equipment	250	-	250	185
Miscellaneous	150	36	114	-
Total J.P., precinct #3	96,359	96,324	35	94,450
Justice of the peace, precinct #4				
Salary - Official	35,000	35,000	-	35,000
Salary - Assistant	40,700	37,100	3,600	37,388
Social security	6,000	5,594	406	5,728
Health and life insurance	16,138	16,600	(462)	16,478
Retirement	6,980	6,924	56	6,498
Worker's Compensation	300	104	196	128
Unemployment tax	28	22	6	26
Travel	4,000	3,888	112	4,290
Telephone	3,000	2,169	831	2,262
Postage	1,500	872	628	1,027
Bond premium	200	-	200	-
Furniture and equipment	250	-	250	1,601
Miscellaneous	250	-	250	71
Total J.P., precinct #4	114,346	108,273	6,073	110,497
Justice of the peace - all pcts.	477,232	458,229	19,003	460,869
Total judicial	930,317	901,675	28,642	902,355

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary:				
Assistant county attorney	\$ 115,200	\$ 115,520	\$ (320)	\$ 115,280
Secretaries	124,700	100,883	23,817	100,600
Investigator	10,000	-	10,000	-
Social security	19,347	15,737	3,610	15,700
Health and life insurance	41,500	39,200	2,300	41,784
Retirement	19,897	19,926	(29)	18,609
Worker's Compensation	512	228	284	256
Unemployment tax	152	130	22	151
Travel	2,500	583	1,917	644
Telephone	5,000	3,811	1,189	3,962
Postage	1,500	596	904	497
Bond premium	250	-	250	-
Furniture and equipment	7,050	4,710	2,340	270
Miscellaneous	2,500	850	1,650	1,022
Total county attorney	<u>350,108</u>	<u>302,174</u>	<u>47,934</u>	<u>298,775</u>
Total legal	350,108	302,174	47,934	298,775
Public safety				
Justice court				
Petit Jurors	2,000	2,214	(214)	612
Collection Fees	51,950	54,724	(2,774)	31,409
Miscellaneous	3,000	3	2,997	1,984
Total justice court	<u>56,950</u>	<u>56,941</u>	<u>9</u>	<u>34,005</u>
Juvenile probation				
Juvenile probation	75,000	37,500	37,500	75,000
Miscellaneous	100	-	100	-
Total juvenile probation	<u>75,100</u>	<u>37,500</u>	<u>37,600</u>	<u>75,000</u>
Juvenile court				
Juvenile judge	5,400	3,300	2,100	5,400
Social security tax	400	235	165	385
Health and life insurance	610	338	272	557
Retirement	464	305	159	465
Total juvenile court	<u>6,874</u>	<u>4,178</u>	<u>2,696</u>	<u>6,807</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance	2009
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary:				
Ambulance Director	\$ 57,700	\$ 57,708	\$ (8)	\$ 57,700
Assistant Director	-	19,000	(19,000)	-
Clerical Workers	36,616	34,801	1,815	34,825
Ambulance Attendants	1,309,300	1,273,895	35,405	1,226,073
Instructor	2,400	2,392	8	2,400
Social security	100,162	103,610	(3,448)	98,316
Health and life insurance	173,250	170,902	2,348	175,249
Retirement	129,413	127,955	1,458	113,664
Worker's Compensation	40,000	23,227	16,773	21,776
Unemployment tax	900	833	67	925
Uniforms	9,604	10,040	(436)	7,650
Printing and office supplies	10,000	6,565	3,435	4,374
Gasoline, oil, etc.	90,000	73,950	16,050	61,203
Hardware and supplies	15,000	13,242	1,758	6,964
Tires, tubes and batteries	7,500	7,373	127	5,621
Medical supplies	100,000	104,474	(4,474)	50,991
Fall prevention program supplies	-	1,494	(1,494)	-
Director of medical services	6,000	6,000	-	6,000
Physical exam	2,500	3,090	(590)	1,418
Travel	5,000	7,011	(2,011)	4,263
Training and education	11,760	10,630	1,130	7,616
Communications	25,000	22,660	2,340	21,071
Utilities	17,500	19,377	(1,877)	19,467
Postage	1,000	4,325	(3,325)	1,025
Equipment repairs and replacements	85,000	47,083	37,917	35,131
Building repairs and replacements	15,000	7,070	7,930	11,786
Collection fees	170,000	167,189	2,811	167,809
Refunds	15,000	15,799	(799)	21,091
Communications equipment	1,500	-	1,500	5,529
Ambulance	138,985	-	138,985	-
Interest expense	12,000	-	12,000	-
Small tools and equipment	62,487	15,362	47,125	9,178
Miscellaneous	6,000	4,122	1,878	2,255
Total EMS	2,656,577	2,361,179	295,398	2,181,370

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 12,400	\$ 12,400	\$ -	\$ 12,400
Social security	950	916	34	916
Health and life insurance	6,917	6,917	-	6,963
Retirement	1,143	1,143	-	1,069
Worker's Compensation	550	248	302	272
Uniforms	300	292	8	288
Gasonline, oil, etc.	2,000	831	1,169	569
Travel	-	-	-	63
Bond premium	-	50	(50)	50
Equipment repairs and replacements	1,000	1,509	(509)	1,015
ARRA No. 1 JAG grant expense	3,750	-	3,750	-
Furniture and equipment	600	303	297	-
Miscellaneous	250	139	111	148
Total constable, precinct #1	29,860	24,748	5,112	23,753
Constable, precinct #2				
Salary - Official	12,400	12,400	-	12,400
Social security	620	733	(113)	623
Health and life insurance	6,901	6,902	(1)	6,947
Retirement	1,132	1,143	(11)	1,069
Worker's Compensation	544	248	296	272
Uniforms	300	300	-	300
Gasoline, oil and etc.	1,500	1,253	247	1,131
Telephone	500	376	124	366
Equipment repairs and replacement	1,000	175	825	277
ARRA No. 1 JAG grant expense	3,750	-	3,750	-
Furniture and equipment	600	-	600	509
Miscellaneous	100	140	(40)	86
Total constable, precinct #2	29,347	23,670	5,677	23,980
Constable, precinct #3				
Salary - Official	12,400	12,400	-	12,400
Social security	950	949	1	949
Health and life insurance	6,917	6,917	-	6,963
Retirement	1,143	1,143	-	1,069
Worker's Compensation	272	248	24	272
Uniforms	300	-	300	-
Gasoline, oil and etc.	1,000	-	1,000	-
Office rent	300	(300)	600	300
Equipment repairs and replacements	2,500	154	2,346	35
ARRA No. 1 JAG grant expense	3,750	-	3,750	-
Furniture and equipment	250	-	250	-
Miscellaneous	100	-	100	-
Total constable, precinct #3	29,882	21,511	8,371	21,988

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

EXPENDITURES - cont'd.	2010		Variance	2009
	Budget	Actual	Favorable (Unfavorable)	Actual
Public safety - cont'd.				
Constable, precinct #4				
Salary - Official	\$ 12,400	\$ 12,400	\$ -	\$ 12,400
Social security	950	948	2	948
Health and life insurance	6,917	6,917	-	6,963
Retirement	1,143	1,143	-	1,069
Worker's Compensation	544	248	296	272
Uniforms	300	300	-	344
Gasoline, oil, etc.	800	563	237	512
Equipment repairs and replacements	1,250	103	1,147	117
ARRA No. 1 JAG grant expense	3,750	-	3,750	-
Furniture and equipment	550	-	550	-
Miscellaneous	150	-	150	-
Total constable, precinct #4	<u>28,754</u>	<u>22,622</u>	<u>6,132</u>	<u>22,625</u>
Constables - all precincts	117,843	92,551	25,292	92,346
Sheriff				
Salary - Official	55,800	55,800	-	55,800
Salary - Deputies	708,040	712,637	(4,597)	661,828
Salary - Receptionist	28,700	14,350	14,350	28,700
Salary - Dispatchers	236,272	236,275	(3)	238,491
Salary - Assistants	2,000	14,350	(12,350)	-
Social security	74,932	75,795	(863)	72,801
Health and life insurance	193,627	197,156	(3,529)	189,727
Retirement	90,792	95,281	(4,489)	84,893
Worker's Compensation	30,640	13,988	16,652	15,320
Unemployment tax	700	586	114	650
Uniforms	11,330	1,756	9,574	4,833
Printing and Office	9,450	9,859	(409)	11,359
Gasoline and oil	130,000	113,358	16,642	73,745
Hardware and supplies	7,500	10,302	(2,802)	11,664
Tires, tubes, and batteries	10,500	11,229	(729)	7,523
Physical and psychological	1,000	363	637	484
Travel	6,000	4,268	1,732	1,221
Communications	40,000	53,613	(13,613)	50,154
Postage	2,415	2,122	293	1,114
Bond premiums	1,000	710	290	751
Office rent	300	(300)	600	300
Equipment repairs and replacements	41,000	34,833	6,167	38,530
ARRA No. 1 JAG grant expense	212,571	-	212,571	-
Furniture and equipment	202,300	33,403	168,897	18,275
Miscellaneous	3,150	4,510	(1,360)	3,767
Total sheriff	<u>2,100,019</u>	<u>1,696,244</u>	<u>403,775</u>	<u>1,571,930</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Emergency management				
Emergency management	\$ 31,000	\$ 31,000	\$ -	\$ 28,600
Secretary	14,800	14,800	-	14,800
Social security	3,504	3,304	200	3,219
Health and life insurance	7,000	7,848	-	-
Retirement	4,223	4,223	-	3,741
Worker' Compensation	300	84	216	104
Unemployment tax	27	27	-	30
Gasoline and oil	3,000	3,749	(749)	3,241
Travel	4,000	1,150	2,850	1,100
Telephone	3,000	1,956	1,044	2,077
Postage	300	-	300	-
Equipment repairs	750	1,177	(427)	845
Miscellaneous	1,500	2,399	(899)	3,018
Total emergency management	73,404	71,717	2,535	60,775
Community supervision and corrections				
Telephone	4,772	4,432	340	4,562
Furniture and equipment	5,000	749	4,251	350
Miscellaneous	100	-	100	-
Total community supervision and corrections	9,872	5,181	4,691	4,912
DPS highway patrol				
Assistant	52,056	45,300	6,756	46,989
Social security	3,976	3,465	511	3,593
Health and life insurance	10,374	11,067	(693)	10,791
Retirement	4,800	4,177	623	4,051
Worker's Compensation	160	64	96	80
Unemployment tax	36	27	9	33
Communications	4,500	7,173	(2,673)	7,265
Postage	400	264	136	363
Furniture and equipment	250	-	250	1,535
Miscellaneous	300	250	50	250
Total DPS highway patrol	76,852	71,787	5,065	74,950

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2010  
WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance	2009
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sanitation				
Assistants	\$ 6,000	\$ 5,999	\$ 1	\$ 6,000
Social security	460	459	1	459
Health and life insurance	1,129	1,024	105	1,031
Retirement	553	553	-	517
Worker's Compensation	496	248	248	248
Unemployment tax	4	4	-	4
Hardware and supplies	1,000	15	985	-
Travel and training	2,000	1,769	231	1,943
Telephone	300	-	300	606
Utilities	5,000	2,284	2,716	2,858
Plant repairs	86,160	86,160	-	86,539
Miscellaneous	500	1,250	(750)	1,250
Total sanitation	103,602	99,765	3,837	101,455
Recycling center				
Coordinator	6,000	6,000	-	6,000
Attendants	90,900	90,900	-	90,900
Social security	7,052	6,922	130	7,036
Health and life insurance	21,555	21,553	2	21,697
Retirement	8,934	8,934	-	8,353
Worker's Compensation	10,344	4,872	5,472	5,172
Unemployment tax	64	55	9	64
Gasoline, oil, etc.	7,500	3,470	4,030	3,865
Hardware and supplies	6,000	5,770	230	6,648
Travel and training	500	-	500	-
Telephone	1,400	1,169	231	1,194
Utilities	6,000	6,725	(725)	4,053
Equipment repairs	17,500	12,960	4,540	22,714
Building repairs	1,500	8,911	(7,411)	485
Solid waste disposal	100,000	48,052	51,948	33,223
Furniture and equipment	25,000	1,378	23,622	4,390
Miscellaneous	500	-	500	45
Total recycling center	310,749	227,671	83,078	215,839
Total public safety	5,587,842	4,724,714	863,976	4,419,389
Public facilities				
Courthouse and associated buildings				
Maintenance	55,700	54,700	1,000	51,900
Social security	4,261	4,007	254	3,792
Health and life insurance	13,832	13,833	(1)	13,926
Retirement	5,136	5,043	93	4,474

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance	2009
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Courthouse and associated buildings - cont'd.				
Worker's Compensation	\$ 3,048	\$ 1,408	\$ 1,640	\$ 1,524
Unemployment tax	36	33	3	36
Gasoline, oil, etc.	300	95	205	-
Hardware and supplies	10,000	6,829	3,171	7,991
Maintenance contracts	17,000	15,674	1,326	15,149
Telephone	20,356	19,731	625	5,504
Utilities	126,632	116,153	10,479	123,365
Parking lot rent	14,400	14,400	-	13,400
Equipment repairs and replacements	2,500	3,385	(885)	3,464
Building repairs and replacements	20,000	29,389	(9,389)	110,860
Grounds maintenance	5,000	7,908	(2,908)	9,204
Janitorial service	22,000	21,420	580	21,060
Furniture and equipment	-	-	-	3,508
Miscellaneous	500	-	500	35
Total courthouse and associated buildings	320,701	314,010	6,693	389,193
Justice center				
Cooks	25,000	25,000	-	25,000
Jailers	386,700	391,059	(4,359)	383,471
Social security	30,524	30,923	(399)	30,347
Health and life insurance	91,036	96,215	(5,179)	93,970
Retirement	37,959	38,364	(405)	35,263
Worker's Compensation	18,048	8,100	9,948	9,024
Unemployment tax	288	250	38	286
Uniforms	2,500	2,351	149	2,155
Inmate law library	2,700	-	2,700	2,367
Animal Control	3,000	1,300	1,700	1,285
Groceries	46,500	46,106	394	48,853
Hardware and supplies	12,400	13,191	(791)	14,902
Director of medical services	6,500	6,000	500	6,000
Medical services	44,000	56,247	(12,247)	27,942
Travel and training	2,000	307	1,693	1,267
Telephone	4,200	2,727	1,473	2,816
Utilities	54,600	51,308	3,292	55,485
Equipment repairs and replacements	6,800	3,322	3,478	4,211
Building repairs and replacements	30,500	10,502	19,998	21,245
Furniture and equipment	4,750	3,894	856	664
Miscellaneous	1,500	1,208	292	1,960
Total justice center	811,505	788,374	23,131	768,513

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance	2009 Actual
	Budget	Actual	Favorable (Unfavorable)	
EXPENDITURES - cont'd.				
Public facilities - cont'd.				
Airport				
Maintenance	\$ 23,700	\$ 24,187	\$ (487)	\$ 23,423
Airport manager	15,200	15,199	1	15,430
Social security	3,025	2,838	187	2,806
Health and life insurance	3,447	3,447	-	3,470
Retirement	3,778	3,632	146	3,349
Worker's Compensation	3,770	644	3,126	680
Unemployment tax	27	24	3	27
Gasoline, oil, etc.	2,000	693	1,307	47
Hardware and supplies	4,000	2,371	1,629	1,579
Travel	1,500	-	1,500	148
Telephone	3,300	3,312	(12)	3,188
Utilities	13,000	12,303	697	12,832
Postage	150	178	(28)	-
Equipment repairs	5,000	3,410	1,590	4,673
Buildings repairs and replacements	5,000	194	4,806	7,736
Grounds maintenance	5,000	270	4,730	300
Furniture and equipment	4,000	2,059	1,941	1,361
Miscellaneous	2,500	1,799	701	2,255
Total airport	<u>98,397</u>	<u>76,560</u>	<u>21,837</u>	<u>83,304</u>
Total public facilities	1,230,603	1,178,944	51,661	1,241,010
Conservation				
Agriculture and extension service				
Program Assistant	32,100	32,100	-	32,100
Farm agents	55,000	54,984	16	33,200
Home demonstration agents	33,200	35,435	(2,235)	14,200
Assistants	14,200	15,716	(1,516)	55,000
Social security	10,116	10,254	(138)	10,097
Health and life insurance	20,749	20,750	(1)	20,889
Retirement	7,557	8,033	(476)	7,511
Worker's Compensation	3,048	1,252	1,796	1,524
Unemployment tax	96	83	13	95
Printing and office supplies	4,200	3,034	1,166	3,367
Demonstration supplies	3,500	2,359	1,141	3,010
Gasoline, oil, etc.	4,000	2,800	1,200	2,388
Travel	8,000	5,531	2,469	7,549
Telephone	7,300	7,455	(155)	6,202

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2010  
WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Conservation - cont'd.				
Agriculture and extension service - cont'd.				
Postage	\$ 1,800	\$ 704	\$ 1,096	\$ 1,027
Equipment repairs and replacements	1,000	499	501	270
Furniture and equipment	2,500	709	1,791	7,675
Miscellaneous	1,000	379	621	310
Total agriculture and extension service	<u>209,366</u>	<u>202,079</u>	<u>7,289</u>	<u>206,415</u>
Total conservation	209,366	202,079	7,287	206,415
Elections				
Assistants	32,600	32,600	-	24,049
Elections administrator	31,000	28,144	2,856	32,600
Social security	4,865	4,648	217	4,333
Health and life insurance	24	23	1	23
Retirement	5,864	4,796	1,068	4,673
Worker's compensation	120	92	28	56
Unemployment tax	41	37	4	40
Election supplies	14,000	11,435	2,565	7,395
Maintenance contracts	14,000	24,665	(10,665)	38,267
Travel and training	1,000	1,848	(848)	1,833
Communications	1,500	2,964	(1,464)	3,096
Postage	4,000	2,641	1,359	6,970
Bond premiums	-	70	(70)	70
Equipment repairs	500	1,906	(1,406)	13
Wages - clerks and judges	17,100	11,166	5,934	2,154
Furniture and equipment	13,235	269	12,966	417
Miscellaneous	2,000	1,619	381	589
Total elections	<u>141,849</u>	<u>128,923</u>	<u>12,926</u>	<u>126,578</u>
Rural addressing				
Rural addressing	48,600	48,600	-	48,600
Social security	3,718	3,534	184	3,538
Health and life insurance	6,925	6,917	8	6,963
Retirement	4,481	4,486	(5)	4,196
Worker's Compensation	168	72	96	84
Unemployment tax	36	29	7	34
Travel	1,500	800	700	2,555
Telephone	984	709	275	732
Postage	200	18	182	44
Miscellaneous	2,290	-	2,290	10,099
Total rural addressing	<u>68,902</u>	<u>65,165</u>	<u>3,737</u>	<u>76,845</u>

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 WITH COMPARATIVE TOTALS FOR 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Communications equipment	\$ 64,030	\$ 5,216	\$ 58,814	\$ 71,920
Computer equipment	160,000	268,757	(108,757)	63,799
Buildings and improvements	250,000	35,000	215,000	229,056
Furniture and equipment	30,000	517,364	(487,364)	316,691
Total capital outlay	<u>504,030</u>	<u>826,337</u>	<u>(322,307)</u>	<u>681,466</u>
Debt service:				
Interest paid	-	6,988	(6,988)	9,018
Principal retired	-	136,343	(136,343)	101,447
Total debt service	<u>-</u>	<u>143,331</u>	<u>(143,331)</u>	<u>110,465</u>
Total expenditures	<u>11,856,917</u>	<u>11,078,650</u>	<u>779,117</u>	<u>10,640,734</u>
Excess revenues over (under) expenditures	(1,253,789)	(443,602)	811,037	(280,249)
Other financing sources (uses)				
Capitalized leases	-	254,978	254,978	96,525
Operating transfers in	-	77	77	-
Operating transfers out	<u>(250,000)</u>	<u>(250,499)</u>	<u>499</u>	<u>(27,500)</u>
Total other financing sources and (uses)	<u>(250,000)</u>	<u>4,556</u>	<u>255,554</u>	<u>69,025</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>\$(1,503,789)</u>	<u>(439,046)</u>	<u>\$ 1,066,591</u>	<u>(211,224)</u>
Fund balance, beginning of year		<u>3,082,219</u>		<u>3,293,443</u>
Fund balance, end of year		<u>\$ 2,643,173</u>		<u>\$ 3,082,219</u>

**FAYETTE COUNTY, TEXAS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2010**

	<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	\$738,723	\$ 91,121	\$ -	\$218,902	\$ 9,984	\$ -	\$ 28,256	\$ 48,569
Due from other funds	<u>1,058</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<b><u>\$739,781</u></b>	<b><u>\$ 91,121</u></b>	<b><u>\$ -</u></b>	<b><u>\$218,902</u></b>	<b><u>\$ 9,984</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 28,256</u></b>	<b><u>\$ 48,569</u></b>
<b>LIABILITIES</b>								
Overdrafts	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -
Accounts payable	<u>49,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<b><u>\$ 49,825</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 38</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>FUND EQUITY</b>								
Fund balance - unreserved	<u>\$689,956</u>	<u>\$ 91,121</u>	<u>\$ -</u>	<u>\$218,864</u>	<u>\$ 9,984</u>	<u>\$ -</u>	<u>\$ 28,256</u>	<u>\$ 48,569</u>
<b>Total fund equity</b>	<b><u>689,956</u></b>	<b><u>91,121</u></b>	<b><u>-</u></b>	<b><u>218,864</u></b>	<b><u>9,984</u></b>	<b><u>-</u></b>	<b><u>28,256</u></b>	<b><u>48,569</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$739,781</u></b>	<b><u>\$ 91,121</u></b>	<b><u>\$ -</u></b>	<b><u>\$218,902</u></b>	<b><u>\$ 9,984</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 28,256</u></b>	<b><u>\$ 48,569</u></b>

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)	
							2010	2009
\$26,478	\$ 197,621	\$ 37,101	\$ 203,275	\$ 17,979	\$ 4,462	\$ 129	\$1,622,600	\$1,648,884
-	-	-	-	-	-	-	1,058	-
<u>\$26,478</u>	<u>\$ 197,621</u>	<u>\$ 37,101</u>	<u>\$ 203,275</u>	<u>\$ 17,979</u>	<u>\$ 4,462</u>	<u>\$ 129</u>	<u>\$1,623,658</u>	<u>\$1,648,884</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 499
-	-	-	-	-	-	-	49,825	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,863</u>	<u>\$ 499</u>
\$26,478	\$ 197,621	\$ 37,101	\$ 203,275	\$ 17,979	\$ 4,462	\$ 129	\$1,573,795	\$1,648,385
26,478	197,621	37,101	203,275	17,979	4,462	129	1,573,795	1,648,385
<u>\$26,478</u>	<u>\$ 197,621</u>	<u>\$ 37,101</u>	<u>\$ 203,275</u>	<u>\$ 17,979</u>	<u>\$ 4,462</u>	<u>\$ 129</u>	<u>\$1,623,658</u>	<u>\$1,648,884</u>

**FAYETTE COUNTY, TEXAS**

*SPECIAL REVENUE FUNDS*

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,*

*AND CHANGES IN FUND BALANCES*

*FOR THE YEAR ENDED DECEMBER 31, 2010*

*WITH COMPARATIVE TOTALS FOR 2009*

	<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>REVENUES</b>								
<b>General</b>								
Ad valorem taxes	\$3,586,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	86,865	-	-	-	-	-	-	-
State aid	-	-	-	159,655	-	2,819	2,551	-
Reimbursed grant	-	-	-	-	-	-	-	-
County contributions	-	-	-	37,500	-	-	-	-
Probation fines	-	-	-	-	-	-	-	-
Depository interest	46,026	-	-	3,438	-	-	-	-
Tobacco settlement	-	24,113	-	-	-	-	-	-
Reimbursed services	-	1,970	-	-	-	-	-	-
Miscellaneous	75,813	47	867,632	5	-	-	-	-
Total general revenues	<u>3,794,954</u>	<u>26,130</u>	<u>867,632</u>	<u>200,598</u>	<u>-</u>	<u>2,819</u>	<u>2,551</u>	<u>-</u>
Charges for services	752,656	-	-	1,645	9,050	-	-	38,380
Total revenues	<u>4,547,610</u>	<u>26,130</u>	<u>867,632</u>	<u>202,243</u>	<u>9,050</u>	<u>2,819</u>	<u>2,551</u>	<u>38,380</u>
<b>EXPENDITURES</b>								
Administrative and general	-	-	867,632	210,456	24,781	3,442	749	45,831
Capital outlay	264,841	-	-	17,000	-	-	-	-
Public transportation	4,288,460	-	-	-	-	-	-	-
Public health	-	277,786	-	-	-	-	-	-
Debt service:								
Principal retired	169,235	-	-	-	-	-	-	-
Interest paid	11,885	-	-	-	-	-	-	-
Total expenditures	<u>4,734,421</u>	<u>277,786</u>	<u>867,632</u>	<u>227,456</u>	<u>24,781</u>	<u>3,442</u>	<u>749</u>	<u>45,831</u>
Excess of revenues over (under) expenditures	<u>(186,811)</u>	<u>(251,656)</u>	<u>-</u>	<u>(25,213)</u>	<u>(15,731)</u>	<u>(623)</u>	<u>1,802</u>	<u>(7,451)</u>
<b>Other financing sources (uses)</b>								
Capitalized leases	132,165	-	-	-	-	-	-	-
Operating transfers in	-	225,000	-	499	25,000	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	<u>132,165</u>	<u>225,000</u>	<u>-</u>	<u>499</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>(54,646)</u>	<u>(26,656)</u>	<u>-</u>	<u>(24,714)</u>	<u>9,269</u>	<u>(623)</u>	<u>1,802</u>	<u>(7,451)</u>
Fund balance, beginning of year	744,602	117,777	-	243,578	715	623	26,454	56,020
Fund balance, end of year	<u>\$ 689,956</u>	<u>\$ 91,121</u>	<u>\$ -</u>	<u>\$218,864</u>	<u>\$ 9,984</u>	<u>\$ -</u>	<u>\$ 28,256</u>	<u>\$ 48,569</u>

Court Reporter Service	County Clerk			County Clerk Records Archive	Justice Court Technology	Election Services Contract	County and District Court Technology	Totals	
	Records Management and Preservation	Records Management and Preservation	Records Management and Preservation					(Memorandum Only)	
								2010	2009
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,586,250	\$3,555,910	
-	-	-	-	-	-	-	86,865	93,627	
-	-	-	-	-	-	-	165,025	157,092	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	37,500	75,000	
-	-	-	-	-	-	-	-	-	
-	1,935	379	1,961	-	-	-	53,739	45,126	
-	-	-	-	-	-	-	24,113	57,085	
-	-	-	-	-	-	-	1,970	3,551	
-	-	-	-	28,533	3,114	129	975,273	941,318	
-	1,935	379	1,961	28,533	3,114	129	4,930,735	4,928,709	
3,435	41,255	10,872	41,881	-	-	-	899,174	904,220	
<u>3,435</u>	<u>43,190</u>	<u>11,251</u>	<u>43,842</u>	<u>28,533</u>	<u>3,114</u>	<u>129</u>	<u>5,829,909</u>	<u>5,832,929</u>	
785	11,043	11,830	1,048	59,958	545	-	1,238,100	1,189,305	
-	-	-	-	19,856	-	-	301,697	449,626	
-	-	-	-	-	-	-	4,288,460	3,844,771	
-	-	-	-	-	-	-	277,786	225,387	
-	-	-	-	-	-	-	169,235	175,292	
-	-	-	-	-	-	-	11,885	14,730	
<u>785</u>	<u>11,043</u>	<u>11,830</u>	<u>1,048</u>	<u>79,814</u>	<u>545</u>	<u>-</u>	<u>6,287,163</u>	<u>5,899,111</u>	
<u>2,650</u>	<u>32,147</u>	<u>(579)</u>	<u>42,794</u>	<u>(51,281)</u>	<u>2,569</u>	<u>129</u>	<u>(457,254)</u>	<u>(66,182)</u>	
-	-	-	-	-	-	-	132,165	315,355	
-	-	-	-	-	-	-	250,499	27,500	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	382,664	342,855	
2,650	32,147	(579)	42,794	(51,281)	2,569	129	(74,590)	276,673	
23,828	165,474	37,680	160,481	69,260	1,893	-	1,648,385	1,371,712	
<u>\$ 26,478</u>	<u>\$197,621</u>	<u>\$ 37,101</u>	<u>\$203,275</u>	<u>\$ 17,979</u>	<u>\$ 4,462</u>	<u>\$ 129</u>	<u>\$1,573,795</u>	<u>\$1,648,385</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, 2010  
WITH COMPARATIVE TOTALS FOR 2009*

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$3,498,690	\$3,586,250	\$ 87,560	\$ -	\$ -	\$ -
Intergovernmental revenue	84,835	86,865	2,030	-	-	-
State aid	-	-	-	-	-	-
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Probation fines	-	-	-	-	-	-
Depository interest	43,116	46,026	2,910	5,300	-	(5,300)
Tobacco settlement	-	-	-	35,000	24,113	(10,887)
Reimbursed services	-	-	-	4,000	1,970	(2,030)
Miscellaneous	80,875	75,813	(5,062)	500	47	(453)
Total general revenues	3,707,516	3,794,954	87,438	44,800	26,130	(18,670)
Charges for services	838,560	752,656	(85,904)	-	-	-
Total revenues	4,546,076	4,547,610	1,534	44,800	26,130	(18,670)
<b>EXPENDITURES</b>						
Administrative and general	-	-	-	-	-	-
Capital outlay	392,255	264,841	127,414	-	-	-
Public transportation	4,523,651	4,288,460	235,191	-	-	-
Public health	-	-	-	258,150	277,786	(19,636)
Debt service:						
Interest paid	13,256	11,885	1,371	-	-	-
Principal retired	-	169,235	(169,235)	-	-	-
Total expenditures	4,929,162	4,734,421	194,741	258,150	277,786	(19,636)
Excess revenues over (under) expenditures	(383,086)	(186,811)	196,275	(213,350)	(251,656)	(38,306)
Other financing sources (uses)						
Capitalized leases	-	132,165	(132,165)	-	-	-
Operating transfers in	-	-	-	-	225,000	225,000
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	132,165	(132,165)	-	225,000	225,000
Excess revenues and other sources over (under) expenditures and other uses	\$ (383,086)	\$ (54,646)	\$ 328,440	\$(213,350)	(26,656)	\$ 186,694
Fund balance, beginning of year		744,602			117,777	
Fund balance, end of year		\$ 689,956			\$ 91,121	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	159,655	159,655
-	-	-	-	-	-
-	-	-	-	37,500	37,500
-	-	-	-	-	-
-	-	-	-	3,438	3,438
-	-	-	-	-	-
-	-	-	-	-	-
-	867,632	867,632	-	5	5
-	867,632	867,632	-	200,598	200,598
-	-	-	-	1,645	1,645
-	867,632	867,632	-	202,243	202,243
-	867,632	(867,632)	-	210,456	(210,456)
-	-	-	-	17,000	(17,000)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	867,632	(867,632)	-	227,456	(227,456)
-	-	-	-	(25,213)	(25,213)
-	-	-	-	-	-
-	-	-	-	499	499
-	-	-	-	-	-
-	-	-	-	499	499
<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>	(24,714)	<u>\$ (24,714)</u>
	-			243,578	
	<u>\$ -</u>			<u>\$ 218,864</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, 2010  
WITH COMPARATIVE TOTALS FOR 2009*

	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	-	-	-	-	2,819	2,819
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Probation fines	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	400	-	(400)	-	-	-
Total general revenues	400	-	(400)	-	2,819	2,819
Charges for services	8,400	9,050	650	-	-	-
Total revenues	8,800	9,050	250	-	2,819	2,819
<b>EXPENDITURES</b>						
Administrative and general	25,000	24,781	219	-	3,442	(3,442)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	25,000	24,781	219	-	3,442	(3,442)
Excess revenues over (under) expenditures	(16,200)	(15,731)	469	-	(623)	(623)
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	\$ 8,800	9,269	\$ 469	\$ -	(623)	\$ (623)
Fund balance, beginning of year		715			623	
Fund balance, end of year		\$ 9,984			\$ -	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,551	2,551	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,551	2,551	-	-	-
-	-	-	-	38,380	38,380
-	2,551	2,551	-	38,380	38,380
-	749	(749)	-	45,831	(45,831)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	749	(749)	-	45,831	(45,831)
-	1,802	1,802	-	(7,451)	(7,451)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	1,802	<u>\$ 1,802</u>	<u>\$ -</u>	(7,451)	<u>\$ (7,451)</u>
	26,454			56,020	
	<u>\$ 28,256</u>			<u>\$ 48,569</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, 2010  
WITH COMPARATIVE TOTALS FOR 2009*

	Court Reporter Service			County Clerk Records Management and Preservation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Probation fines	-	-	-	-	-	-
Depository interest	-	-	-	-	1,935	1,935
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	1,935	1,935
Charges for services	-	3,435	3,435	-	41,255	41,255
Total revenues	-	3,435	3,435	-	43,190	43,190
<b>EXPENDITURES</b>						
Administrative and general	-	785	(785)	-	11,043	(11,043)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	785	(785)	-	11,043	(11,043)
Excess revenues over (under) expenditures	-	2,650	2,650	-	32,147	32,147
Other financing sources (uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-
Excess revenues and other sources over (under) expenditures and other uses	\$ -	2,650	\$ 2,650	\$ -	32,147	\$ 32,147
Fund balance, beginning of year		23,828			165,474	
Fund balance, end of year		\$ 26,478			\$ 197,621	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	379	379	-	1,961	1,961
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	379	379	-	1,961	1,961
-	10,872	10,872	-	41,881	41,881
-	11,251	11,251	-	43,842	43,842
-	11,830	(11,830)	-	1,048	(1,048)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	11,830	(11,830)	-	1,048	(1,048)
-	(579)	(579)	-	42,794	42,794
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	(579)	\$ (579)	\$ -	42,794	\$ 42,794
	37,680			160,481	
	\$ 37,101			\$ 203,275	

**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, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	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	-	-	-	-	-	-
Reimbursed grant	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Probation fines	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	28,533	28,533	-	3,114	3,114
Total general revenues	-	28,533	28,533	-	3,114	3,114
Charges for services	-	-	-	-	-	-
Total revenues	-	28,533	28,533	-	3,114	3,114
<b>EXPENDITURES</b>						
Administrative and general	-	59,958	(59,958)	-	545	(545)
Capital outlay	-	19,856	(19,856)	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	79,814	(79,814)	-	545	(545)
Excess revenues over (under) expenditures	-	(51,281)	(51,281)	-	2,569	2,569
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	\$ -	(51,281)	\$ (51,281)	\$ -	2,569	\$ 2,569
Fund balance, beginning of year		69,260			1,893	
Fund balance, end of year		\$ 17,979			\$ 4,462	

County and District Court Technology			2010			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
\$ -	\$ -	\$ -	\$3,498,690	\$3,586,250	\$ 87,560	\$ 3,555,910
-	-	-	84,835	86,865	2,030	93,627
-	-	-	-	165,025	165,025	157,092
-	-	-	-	-	-	-
-	-	-	-	37,500	37,500	75,000
-	-	-	-	-	-	-
-	-	-	48,416	53,739	5,323	45,126
-	-	-	35,000	24,113	(10,887)	57,085
-	-	-	4,000	1,970	(2,030)	3,551
-	129	129	81,775	975,273	893,498	941,318
-	129	129	3,752,716	4,930,735	1,178,019	4,928,709
-	-	-	846,960	899,174	52,214	904,220
-	129	129	4,599,676	5,829,909	1,230,233	5,832,929
-	-	-	25,000	1,238,100	(1,213,100)	1,189,305
-	-	-	392,255	301,697	90,558	449,626
-	-	-	4,523,651	4,288,460	235,191	3,844,771
-	-	-	258,150	277,786	(19,636)	225,387
-	-	-	13,256	11,885	1,371	14,730
-	-	-	-	169,235	(169,235)	175,292
-	-	-	5,212,312	6,287,163	(1,074,851)	5,899,111
-	129	129	(612,636)	(457,254)	155,382	(66,182)
-	-	-	-	132,165	132,165	315,355
-	-	-	25,000	250,499	225,499	27,500
-	-	-	-	-	-	-
-	-	-	25,000	382,664	357,664	342,855
<u>\$ -</u>	129	<u>\$ 129</u>	<u>\$ (587,636)</u>	(74,590)	<u>\$ 513,046</u>	276,673
	-			1,648,385		1,371,712
	<u>\$ 129</u>			<u>\$1,573,795</u>		<u>\$ 1,648,385</u>

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**FAYETTE COUNTY, TEXAS**  
**ROAD AND BRIDGE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2010**

	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
					<u>2010</u>	<u>2009</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 42,746	\$247,605	\$165,567	\$282,805	\$738,723	\$744,602
Due from other funds	129	593	65	271	1,058	-
Total assets	<u>\$ 42,875</u>	<u>\$248,198</u>	<u>\$165,632</u>	<u>\$283,076</u>	<u>\$739,781</u>	<u>\$744,602</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 49,825	\$ -	\$ -	\$ 49,825	\$ -
Total liabilities	-	49,825	-	-	49,825	-
<b>FUND BALANCE</b>						
Fund balance - unreserved	42,875	198,373	165,632	283,076	689,956	744,602
Total liabilities and fund balance	<u>\$ 42,875</u>	<u>\$248,198</u>	<u>\$165,632</u>	<u>\$283,076</u>	<u>\$739,781</u>	<u>\$744,602</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, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	2010			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
<b>REVENUES</b>				
<b>General</b>				
Ad valorem taxes	\$ 755,296	\$ 959,802	\$ 1,049,470	\$ 821,682
<b>Intergovernmental revenue</b>				
Reimbursed CAPCOG	2,164	2,850	3,151	2,387
State shared taxes	6,943	9,144	10,109	7,658
Gross weight fees	8,709	11,468	12,678	9,604
Total intergovernmental revenue	<u>17,816</u>	<u>23,462</u>	<u>25,938</u>	<u>19,649</u>
Depository interest	6,372	12,266	15,219	12,169
<b>Miscellaneous</b>				
Sale of equipment and scrap	5,866	14,587	4,997	13,919
Rent	-	-	(900)	-
Reimbursed damages	-	-	-	-
Miscellaneous	31,328	2,658	1,204	2,154
Total miscellaneous	<u>37,194</u>	<u>17,245</u>	<u>5,301</u>	<u>16,073</u>
Total general revenue	<u>816,678</u>	<u>1,012,775</u>	<u>1,095,928</u>	<u>869,573</u>
<b>Charges for services</b>				
Auto weight fees	103,071	103,071	103,071	103,071
Vehicle registration fees	65,369	65,369	65,369	65,369
Garbage disposal fees	-	38,148	12,843	27,905
Total charges for services	<u>168,440</u>	<u>206,588</u>	<u>181,283</u>	<u>196,345</u>
Total revenues	<u>985,118</u>	<u>1,219,363</u>	<u>1,277,211</u>	<u>1,065,918</u>
<b>EXPENDITURES</b>				
<b>Public transportation</b>				
<b>Administrative</b>				
Utilities	2,493	1,625	5,293	1,643
Telephone	1,691	2,585	1,935	2,865
Building repairs and replacement	463	2,250	4,410	4,618
Total administrative	<u>4,647</u>	<u>6,460</u>	<u>11,638</u>	<u>9,126</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2009 Actual</u>
\$ 3,586,250	\$ 3,498,690	\$ 87,560	\$ 3,555,910
10,552	6,635	3,917	14,124
33,854	35,200	(1,346)	33,927
42,459	43,000	(541)	45,576
<u>86,865</u>	<u>84,835</u>	<u>2,030</u>	<u>93,627</u>
46,026	43,116	2,910	38,783
39,369	70,075	(30,706)	27,675
(900)	900	(1,800)	900
-	-	-	-
37,344	9,900	27,444	10,707
<u>75,813</u>	<u>80,875</u>	<u>(5,062)</u>	<u>39,282</u>
<u>3,794,954</u>	<u>3,707,516</u>	<u>87,438</u>	<u>3,727,602</u>
412,284	501,000	(88,716)	426,436
261,476	244,000	17,476	254,740
78,896	93,560	(14,664)	83,070
<u>752,656</u>	<u>838,560</u>	<u>(85,904)</u>	<u>764,246</u>
<u>4,547,610</u>	<u>4,546,076</u>	<u>1,534</u>	<u>4,491,848</u>
11,054	12,700	1,646	9,502
9,076	10,300	1,224	8,744
11,741	12,000	259	5,481
<u>31,871</u>	<u>35,000</u>	<u>3,129</u>	<u>23,727</u>

**FAYETTE COUNTY, TEXAS**  
**ROAD AND BRIDGE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	2010			
	Precinct 1	Precinct 2	Precinct 3	Precinct 4
	Actual	Actual	Actual	Actual
<b>EXPENDITURES</b>				
<b>Public transportation</b>				
<b>Roadways</b>				
Wages	\$ 240,436	\$ 307,621	\$ 324,436	\$ 231,814
Social security	17,721	22,271	23,193	17,616
Hospitalization and life insurance	47,392	58,215	65,707	41,500
Retirement	22,168	28,363	29,913	20,928
Worker's Compensation	10,192	12,756	12,456	9,552
Unemployment tax	144	185	195	139
Equipment hired	-	32,125	10,157	6,713
Gasoline and oil	96,931	88,355	106,610	90,129
Gravel and paving material	331,900	370,660	682,337	373,489
Hardware and supplies	3,642	10,176	13,459	6,206
Herbicides and fencing	609	57	934	115
Equipment repairs and replacements	68,055	41,766	54,117	90,458
Signs	2,231	5,465	3,700	6,635
Tires, tubes and batteries	10,020	23,605	17,831	12,458
Bridge material	3,372	10,141	29,335	1,029
Risk insurance	5,762	6,840	8,059	5,834
Miscellaneous	60	423	3,435	1,600
<b>Total roadways</b>	<b>860,635</b>	<b>1,019,024</b>	<b>1,385,874</b>	<b>916,215</b>
<b>Other</b>				
Garbage disposal	1,369	33,704	13,658	26,110
Donations	-	-	-	-
<b>Total other</b>	<b>1,369</b>	<b>33,704</b>	<b>13,658</b>	<b>26,110</b>
<b>Total public transportation</b>	<b>866,651</b>	<b>1,059,188</b>	<b>1,411,170</b>	<b>951,451</b>
<b>Capital outlay</b>				
Buildings and improvements	-	-	-	-
Trucks and trailers	-	33,026	-	-
Heavy equipment	-	99,650	-	132,165
Small tools and equipment	-	-	-	-
<b>Total capital outlay</b>	<b>-</b>	<b>132,676</b>	<b>-</b>	<b>132,165</b>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2009 Actual</u>
\$ 1,104,307	\$ 1,104,183	\$ (124)	\$ 1,097,470
80,801	80,904	103	80,486
212,814	229,102	16,288	213,672
101,372	101,806	434	94,054
44,956	79,168	34,212	46,664
663	788	125	768
48,995	50,000	1,005	16,667
382,025	425,000	42,975	299,732
1,758,386	1,765,000	6,614	1,436,382
33,483	33,000	(483)	38,922
1,715	10,500	8,785	5,080
254,396	265,000	10,604	215,467
18,031	19,500	1,469	25,000
63,914	78,000	14,086	67,962
43,877	120,000	76,123	76,203
26,495	22,500	(3,995)	29,674
5,518	13,000	7,482	4,155
<u>4,181,748</u>	<u>4,397,451</u>	<u>215,703</u>	<u>3,748,358</u>
74,841	81,200	6,359	72,686
-	10,000	10,000	-
<u>74,841</u>	<u>91,200</u>	<u>16,359</u>	<u>72,686</u>
<u>4,288,460</u>	<u>4,523,651</u>	<u>235,191</u>	<u>3,844,771</u>
-	-	-	-
33,026	117,687	84,661	38,476
231,815	255,068	23,253	365,577
-	19,500	19,500	-
<u>264,841</u>	<u>392,255</u>	<u>127,414</u>	<u>404,053</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, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	2010			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
Debt service				
Interest paid	\$ 3,630	\$ 1,307	\$ 1,307	\$ 5,641
Principal retired	78,954	17,252	17,252	55,777
Total debt service	<u>82,584</u>	<u>18,559</u>	<u>18,559</u>	<u>61,418</u>
Total expenditures	<u>949,235</u>	<u>1,210,423</u>	<u>1,429,729</u>	<u>1,145,034</u>
Excess revenues over (under) expenditures	<u>35,883</u>	<u>8,940</u>	<u>(152,518)</u>	<u>(79,116)</u>
Other financing sources (uses)				
Capitalized leases	-	-	-	132,165
Transfer from other funds	-	9,236	-	2,398
Transfer to other funds	<u>(11,634)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(11,634)</u>	<u>9,236</u>	<u>-</u>	<u>134,563</u>
Excess of revenues and other sources over (under) expenditures and other uses	24,249	18,176	(152,518)	55,447
Fund balance, beginning of year	<u>18,626</u>	<u>180,197</u>	<u>318,150</u>	<u>227,629</u>
Fund balance, end of year	<u>\$ 42,875</u>	<u>\$ 198,373</u>	<u>\$ 165,632</u>	<u>\$ 283,076</u>

<u>Total All Precincts Actual</u>	<u>Total All Precincts Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2009 Actual</u>
\$ 11,885	\$ 13,256	\$ 1,371	\$ 14,730
169,235	-	(169,235)	175,292
<u>181,120</u>	<u>13,256</u>	<u>(167,864)</u>	<u>190,022</u>
<u>4,734,421</u>	<u>4,929,162</u>	<u>194,741</u>	<u>4,438,846</u>
<u>(186,811)</u>	<u>(383,086)</u>	<u>196,275</u>	<u>53,002</u>
132,165	-	132,165	315,355
11,634	-	11,634	-
<u>(11,634)</u>	<u>-</u>	<u>(11,634)</u>	<u>-</u>
<u>132,165</u>	<u>-</u>	<u>132,165</u>	<u>315,355</u>
(54,646)	<u>\$ (383,086)</u>	<u>\$ 328,440</u>	368,357
<u>744,602</u>			<u>376,245</u>
<u>\$ 689,956</u>			<u>\$ 744,602</u>

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**FAYETTE COUNTY, TEXAS**  
**COMMUNITY CORRECTIONS FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2010**

	Community Supervision & Corrections	Specialized Caseload	Rider 80 Diversion	Totals (Memorandum Only)	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE</b>					
Fund balance - unreserved	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FAYETTE COUNTY, TEXAS**  
**COMMUNITY CORRECTIONS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	<u>Community Supervision &amp; Corrections</u>			<u>Specialized Caseload</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>						
Salary Reimbursement	\$ -	\$785,451	\$785,451	\$ -	\$132,607	\$ 132,607
Total general revenue	-	785,451	785,451	-	132,607	132,607
<b>EXPENDITURES</b>						
Administrative and general						
Assistants	-	255,121	(255,121)	-	-	-
Probation officers	-	418,689	(418,689)	-	113,687	(113,687)
Social security	-	49,112	(49,112)	-	8,370	(8,370)
Retirement	-	62,125	(62,125)	-	10,482	(10,482)
Unemployment	-	404	(404)	-	68	(68)
Total administrative and general	-	785,451	(785,451)	-	132,607	(132,607)
Total expenditures	-	785,451	(785,451)	-	132,607	(132,607)
Excess revenues over (under) expenditures	\$ -	-	\$ -	\$ -	-	\$ -
Fund balance, beginning of year		-			-	
Fund balance, end of year		\$ -			\$ -	

Rider 80 Diversion			2010			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2009
\$ -	\$ 16,018	\$ 16,018	\$ -	\$ 867,632	\$ 918,058	\$ 867,632
-	16,018	16,018	-	867,632	918,058	867,632
-	-	-	-	246,901	(246,901)	246,901
-	13,740	(13,740)	-	501,326	(501,326)	501,326
-	1,002	(1,002)	-	54,385	(54,385)	54,385
-	1,267	(1,267)	-	64,497	(64,497)	64,497
-	9	(9)	-	523	(523)	523
-	16,018	(16,018)	-	867,632	(867,632)	867,632
-	16,018	(16,018)	-	867,632	(867,632)	867,632
\$ -	-	\$ -	\$ -	-	\$ -	-
	-			-		-
	\$ -			\$ -		\$ -

**FAYETTE COUNTY, TEXAS**  
**JUVENILE PROBATION FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2010**

	<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 123 Program</u>
<b>ASSETS</b>					
Cash and cash equivalents	<u>\$ 21,037</u>	<u>\$ 10,476</u>	<u>\$ 14,827</u>	<u>\$145,407</u>	<u>\$ -</u>
Total assets	<u><u>\$ 21,037</u></u>	<u><u>\$ 10,476</u></u>	<u><u>\$ 14,827</u></u>	<u><u>\$145,407</u></u>	<u><u>\$ -</u></u>
<b>LIABILITIES</b>					
Overdrafts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY</b>					
Fund balance - unreserved	<u>21,037</u>	<u>10,476</u>	<u>14,827</u>	<u>145,407</u>	<u>-</u>
Total fund equity	<u><u>21,037</u></u>	<u><u>10,476</u></u>	<u><u>14,827</u></u>	<u><u>145,407</u></u>	<u><u>-</u></u>
Total liabilities and fund equity	<u><u>\$ 21,037</u></u>	<u><u>\$ 10,476</u></u>	<u><u>\$ 14,827</u></u>	<u><u>\$145,407</u></u>	<u><u>\$ -</u></u>

Progressive Sanctions Level JPO	Salary Adjustment	Intensive Community Based Program	Diversionary Placement	Commitment Reduction Program	Totals (Memorandum Only)	
					2010	2009
<u>\$ 1,968</u>	<u>\$ 1,294</u>	<u>\$ -</u>	<u>\$ 18,684</u>	<u>\$ 5,209</u>	<u>\$218,902</u>	<u>\$244,077</u>
<u>\$ 1,968</u>	<u>\$ 1,294</u>	<u>\$ -</u>	<u>\$ 18,684</u>	<u>\$ 5,209</u>	<u>\$218,902</u>	<u>\$244,077</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 499</u>
<u>-</u>	<u>-</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>38</u>	<u>499</u>
<u>1,968</u>	<u>1,294</u>	<u>(38)</u>	<u>18,684</u>	<u>5,209</u>	<u>218,864</u>	<u>243,578</u>
<u>1,968</u>	<u>1,294</u>	<u>(38)</u>	<u>18,684</u>	<u>5,209</u>	<u>218,864</u>	<u>243,578</u>
<u>\$ 1,968</u>	<u>\$ 1,294</u>	<u>\$ -</u>	<u>\$ 18,684</u>	<u>\$ 5,209</u>	<u>\$218,902</u>	<u>\$244,077</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, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	Local Match Fund			State Aid Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 51,645	\$ 51,645
County contributions	-	37,500	37,500	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	5	5	-	-	-
Total general revenue	-	37,505	37,505	-	51,645	51,645
Charges for services						
Probation fees	-	1,645	1,645	-	-	-
Total charges for services	-	1,645	1,645	-	-	-
Total revenues	-	39,150	39,150	-	51,645	51,645
<b>EXPENDITURES</b>						
Administrative and general						
Probation officers	-	-	-	-	46,109	(46,109)
Social security	-	7,315	(7,315)	-	-	-
Health and life insurance	-	13,833	(13,833)	-	-	-
Retirement	-	9,189	(9,189)	-	-	-
Worker's Compensation	-	228	(228)	-	-	-
Unemployment	-	60	(60)	-	-	-
Operating expenses	-	9,058	(9,058)	-	4,442	(4,442)
Travel	-	221	(221)	-	-	-
Residential services	-	-	-	-	1,011	(1,011)
Non-residentail services	-	150	(150)	-	204	(204)
Miscellaneous	-	-	-	-	17,091	(17,091)
Total administrative and general	-	40,054	(40,054)	-	68,857	(68,857)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	40,054	(40,054)	-	68,857	(68,857)
Excess revenues over (under) expenditures	-	(904)	(904)	-	(17,212)	(17,212)
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	\$ -	(904)	\$ (904)	\$ -	(17,212)	\$ (17,212)
Fund balance, beginning of year		21,941			27,688	
Fund balance, end of year		\$ 21,037			\$ 10,476	

Community Corrections Program			Foster Care Reimbursement		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 46,625	\$ 46,625	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,438	3,438
-	-	-	-	-	-
-	46,625	46,625	-	3,438	3,438
-	-	-	-	-	-
-	-	-	-	-	-
-	46,625	46,625	-	3,438	3,438
-	25,409	(25,409)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	340	(340)	-	-	-
-	3,179	(3,179)	-	-	-
-	17,754	(17,754)	-	(1,535)	1,535
-	1,047	(1,047)	-	-	-
-	-	-	-	-	-
-	47,729	(47,729)	-	(1,535)	1,535
-	-	-	-	-	-
-	-	-	-	17,000	(17,000)
-	-	-	-	17,000	(17,000)
-	47,729	(47,729)	-	15,465	(15,465)
-	(1,104)	(1,104)	-	(12,027)	(12,027)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	(1,104)	<u>\$ (1,104)</u>	<u>\$ -</u>	(12,027)	<u>\$ (12,027)</u>
	15,931			157,434	
	<u>\$ 14,827</u>			<u>\$ 145,407</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, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	<u>Progressive Sanctions Level 123 Program</u>			<u>Progressive Sanctions Level JPO</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 22,179	\$ 22,179
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	-	-	-	22,179	22,179
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	-	-	-	22,179	22,179
<b>EXPENDITURES</b>						
Administrative and general						
Probation officers	-	-	-	-	22,113	(22,113)
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	-	-
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	-	-	-	-	22,113	(22,113)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	22,113	(22,113)
Excess revenues over (under) expenditures	-	-	-	-	66	66
Other financing sources (uses)						
Transfer to other funds	-	-	-	-	-	-
Transfer from other funds	-	499	(499)	-	-	-
Total other financing sources (uses)	-	499	(499)	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	\$ -	499	\$ 499	\$ -	66	\$ 66
Fund balance, beginning of year		(499)			1,902	
Fund balance, end of year		\$ -			\$ 1,968	

Salary Adjustment			Intensive Community Based Program		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 8,550	\$ 8,550	\$ -	\$ 2,105	\$ 2,105
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	8,550	8,550	-	2,105	2,105
-	-	-	-	-	-
-	-	-	-	-	-
-	8,550	8,550	-	2,105	2,105
-	6,032	(6,032)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,311	(2,311)
-	2,550	(2,550)	-	-	-
-	8,582	(8,582)	-	2,311	(2,311)
-	-	-	-	-	-
-	-	-	-	-	-
-	8,582	(8,582)	-	2,311	(2,311)
-	(32)	(32)	-	(206)	(206)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	(32)	\$ (32)	\$ -	(206)	\$ (206)
	1,326			168	
	\$ 1,294			\$ (38)	

**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, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	Diversionsary Placement			Commitment Reduction Program		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$23,342	\$23,342	\$ -	\$ 5,209	\$ 5,209
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	23,342	23,342	-	5,209	5,209
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	23,342	23,342	-	5,209	5,209
<b>EXPENDITURES</b>						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	9,427	(9,427)	-	12,500	(12,500)
Non-residential services	-	-	-	-	-	-
Miscellaneous	-	418	(418)	-	-	-
Total administrative and general	-	9,845	(9,845)	-	12,500	(12,500)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	9,845	(9,845)	-	12,500	(12,500)
Excess revenues over (under) expenditures	-	13,497	13,497	-	(7,291)	(7,291)
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	\$ -	13,497	\$13,497	\$ -	(7,291)	\$ (7,291)
Fund balance, beginning of year		5,187			12,500	
Fund balance, end of year		\$18,684			\$ 5,209	

2010			
Budget	Actual	Variance Favorable (Unfavorable)	2009
\$ -	\$ 159,655	\$ 159,655	\$ 151,693
-	37,500	37,500	75,000
-	3,438	3,438	4,043
-	5	5	-
-	<u>200,598</u>	<u>200,598</u>	<u>230,736</u>
-	1,645	1,645	4,465
-	1,645	1,645	4,465
-	<u>202,243</u>	<u>202,243</u>	<u>235,201</u>
-	99,663	(99,663)	97,709
-	7,315	(7,315)	7,173
-	13,833	(13,833)	13,926
-	9,189	(9,189)	8,425
-	228	(228)	268
-	60	(60)	68
-	13,840	(13,840)	10,530
-	3,400	(3,400)	3,448
-	39,157	(39,157)	36,299
-	3,712	(3,712)	6,380
-	20,059	(20,059)	2,550
-	<u>210,456</u>	<u>(210,456)</u>	<u>186,776</u>
-	-	-	-
-	17,000	(17,000)	-
-	17,000	(17,000)	-
-	<u>227,456</u>	<u>(227,456)</u>	<u>186,776</u>
-	<u>(25,213)</u>	<u>(25,213)</u>	<u>48,425</u>
-	-	-	(6,575)
-	499	-	9,075
-	499	-	2,500
<u>\$ -</u>	<u>(24,714)</u>	<u>\$ (24,714)</u>	50,925
	243,578		192,653
	<u>\$218,864</u>		<u>\$243,578</u>

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**FAYETTE COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2010**

	Health and Life Insurance	Totals (Memorandum Only)	
		2010	2009
<b>ASSETS</b>			
Cash and cash equivalents	\$ 271,389	\$ 271,389	\$ 354,823
Total assets	<u>\$ 271,389</u>	<u>\$ 271,389</u>	<u>\$ 354,823</u>
<b>FUND EQUITY</b>			
Contributed capital	\$ -	\$ -	\$ -
Retained earnings - unreserved	271,389	271,389	354,823
Total fund equity	<u>\$ 271,389</u>	<u>\$ 271,389</u>	<u>\$ 354,823</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, 2010  
WITH COMPARATIVE TOTALS FOR 2009*

	<u>Health and Life Self Insurance Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Premiums	\$ -	\$ 1,022,063	\$ 1,022,063
Employee HRA account contributions	-	87,551	87,551
Reimbursed claims	-	-	-
Miscellaneous	-	31	31
<b>Total revenues</b>	<u>-</u>	<u>1,109,645</u>	<u>1,109,645</u>
<b>EXPENSES</b>			
Claims	-	229,561	(229,561)
Employee HRA account claims	-	45,331	(45,331)
Administration fee	-	863,015	(863,015)
Life and AD&D insurance	-	13,978	(13,978)
Supplemental insurance	-	41,194	(41,194)
Premium refunds	-	-	-
<b>Total expenses</b>	<u>-</u>	<u>1,193,079</u>	<u>(1,193,079)</u>
Excess (deficit) of revenues over expenses	-	(83,434)	(83,434)
Other financing sources (uses)			
Transfers from (to) other funds	-	-	-
Excess revenues and other sources over (under) expenses and other uses	<u>\$ -</u>	<u>(83,434)</u>	<u>\$ (83,434)</u>
Retained earnings, beginning of year		<u>354,823</u>	
Retained earnings, end of year		<u>\$ 271,389</u>	

2010			
Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
\$ -	\$ 1,022,063	\$ 1,022,063	\$ 1,481,692
-	87,551	87,551	95,196
-	-	-	-
-	31	31	362
-	<u>1,109,645</u>	<u>1,109,645</u>	<u>1,577,250</u>
-	229,561	(229,561)	-
-	45,331	(45,331)	36,080
-	863,015	(863,015)	1,289,576
-	13,978	(13,978)	22,534
-	41,194	(41,194)	62,340
-	-	-	580
-	<u>1,193,079</u>	<u>(1,193,079)</u>	<u>1,411,110</u>
-	(83,434)	(83,434)	166,140
-	-	-	-
<u>\$ -</u>	<u>(83,434)</u>	<u>\$ (83,434)</u>	166,140
	<u>354,823</u>		<u>188,683</u>
	<u>\$ 271,389</u>		<u>\$ 354,823</u>

**FAYETTE COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

	Health and Life Self Insurance	Totals (Memorandum Only)	
		2010	2009
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>			
Net income (loss)	\$ (83,434)	\$ (83,434)	\$ 166,140
Net cash provided by operating activities	<u>(83,434)</u>	<u>(83,434)</u>	<u>166,140</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>			
Contributed capital	-	-	-
Net cash provided by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
<i>NET INCREASE IN CASH</i>	(83,434)	(83,434)	166,140
Cash and cash equivalents, beginning of year	<u>354,823</u>	<u>354,823</u>	<u>188,683</u>
Cash and cash equivalents, end of year	<u>\$ 271,389</u>	<u>\$ 271,389</u>	<u>\$ 354,823</u>

**FAYETTE COUNTY, TEXAS**  
**FIDUCIARY FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2010**

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2010	2009
<b>ASSETS</b>				
Cash and cash equivalents	\$ 221,046	\$3,855,846	\$4,076,892	\$ 3,150,870
Total assets	<u>\$ 221,046</u>	<u>\$3,855,846</u>	<u>\$4,076,892</u>	<u>\$ 3,150,870</u>
<b>LIABILITIES</b>				
Taxes collected in advance	\$ -	\$2,663,988	\$2,663,988	\$ 1,732,090
Due to other funds	-	4,936	4,936	-
Due to other entities	-	1,186,922	1,186,922	1,203,333
Total liabilities	<u>-</u>	<u>3,855,846</u>	<u>3,855,846</u>	<u>2,935,423</u>
<b>FUND BALANCE</b>				
Fund balance - unreserved	221,046	-	221,046	215,447
Total fund balance	<u>221,046</u>	<u>-</u>	<u>221,046</u>	<u>215,447</u>
Total liabilities and fund balance	<u>\$ 221,046</u>	<u>\$3,855,846</u>	<u>\$4,076,892</u>	<u>\$ 3,150,870</u>

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**FAYETTE COUNTY, TEXAS**

*FIDUCIARY FUNDS*

*COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2010  
WITH COMPARATIVE TOTALS FOR 2009*

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2010	2009
<b>REVENUES</b>				
Depository interest	\$ 351	\$ -	\$ 351	\$ 589
Miscellaneous	599,067	-	599,067	747,682
Total revenues	<u>599,418</u>	<u>-</u>	<u>599,418</u>	<u>748,271</u>
<b>EXPENDITURES</b>				
Administrative and general	593,819	-	593,819	757,297
Capital outlay	-	-	-	-
Total expenditures	<u>593,819</u>	<u>-</u>	<u>593,819</u>	<u>757,297</u>
Excess (deficit) of revenues over expenditures	5,599	-	5,599	(9,026)
Other financing sources (uses)				
Operating transfer in	351	-	351	285
Operating transfer out	(351)	-	(351)	(285)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	5,599	-	5,599	(9,026)
Fund balance, beginning of year	<u>215,447</u>	<u>-</u>	<u>215,447</u>	<u>224,473</u>
Fund balance, end of year	<u>\$221,046</u>	<u>\$ -</u>	<u>\$221,046</u>	<u>\$215,447</u>

**FAYETTE COUNTY, TEXAS**  
**EXPENDABLE TRUST FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2010**

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,397	\$108,587	\$44,156	\$ 27,511
Total assets	<u>\$ 5,397</u>	<u>\$108,587</u>	<u>\$44,156</u>	<u>\$ 27,511</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Fund balance - unreserved	5,397	108,587	44,156	27,511
Total fund balance	<u>5,397</u>	<u>108,587</u>	<u>44,156</u>	<u>27,511</u>
Total liabilities and fund balance	<u>\$ 5,397</u>	<u>\$108,587</u>	<u>\$44,156</u>	<u>\$ 27,511</u>

Sheriff Forfeiture Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
			2010	2009
<u>\$30,684</u>	<u>\$ 67</u>	<u>\$ 4,644</u>	<u>\$221,046</u>	<u>\$300,547</u>
<u>\$30,684</u>	<u>\$ 67</u>	<u>\$ 4,644</u>	<u>\$221,046</u>	<u>\$300,547</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,100</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,100</u>
<u>30,684</u>	<u>67</u>	<u>4,644</u>	<u>221,046</u>	<u>215,447</u>
<u>30,684</u>	<u>67</u>	<u>4,644</u>	<u>221,046</u>	<u>215,447</u>
<u>\$30,684</u>	<u>\$ 67</u>	<u>\$ 4,644</u>	<u>\$221,046</u>	<u>\$300,547</u>

**FAYETTE COUNTY, TEXAS**

*EXPENDABLE TRUST FUNDS*

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

*FOR THE YEAR ENDED DECEMBER 31, 2010*

*WITH COMPARATIVE TOTALS FOR 2009*

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund	Sheriff Forfeiture Fund
<b>REVENUES</b>					
General					
State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	66	-
Miscellaneous	12,058	496,819	375	26,946	4,157
Total revenues	<u>12,058</u>	<u>496,819</u>	<u>375</u>	<u>27,012</u>	<u>4,157</u>
<b>EXPENDITURES</b>					
Administrative and general	10,544	493,657	6,728	1,996	22,138
Capital outlay	-	-	-	-	-
Total expenditures	<u>10,544</u>	<u>493,657</u>	<u>6,728</u>	<u>1,996</u>	<u>22,138</u>
Excess of revenues over expenditures	1,514	3,162	(6,353)	25,016	(17,981)
<b>Other financing sources(uses)</b>					
Operating transfer in	-	-	-	-	351
Operating transfer out	-	-	-	(351)	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(351)</u>	<u>351</u>
Excess revenues and other sources over(under) expenditures and other uses	1,514	3,162	(6,353)	24,665	(17,630)
Fund balance, beginning of year	<u>3,883</u>	<u>105,425</u>	<u>50,509</u>	<u>2,846</u>	<u>48,314</u>
Fund balance, end of year	<u>\$ 5,397</u>	<u>\$108,587</u>	<u>\$44,156</u>	<u>\$27,511</u>	<u>\$30,684</u>

Permanent School Fund	Permanent School Available Fund	Totals	
		(Memorandum Only)	
		2010	2009
\$ -	\$ -	\$ -	\$ -
3	282	351	589
98	58,614	599,067	747,682
<u>101</u>	<u>58,896</u>	<u>599,418</u>	<u>748,271</u>
100	58,656	593,819	757,297
-	-	-	-
<u>100</u>	<u>58,656</u>	<u>593,819</u>	<u>757,297</u>
1	240	5,599	(9,026)
-	-	351	285
-	-	(351)	(285)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1	240	5,599	(9,026)
66	4,404	215,447	224,473
<u>\$ 67</u>	<u>\$ 4,644</u>	<u>\$221,046</u>	<u>\$ 215,447</u>

**FAYETTE COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2010**

	Probation	County Attorney	Tax Clearing	Payroll	County Clerk	District Clerk	Sheriff
<b>ASSETS</b>							
Cash and cash equivalents	\$ 630	\$30,913	\$2,663,988	\$4,936	\$ 53,046	\$ 563,009	\$76,454
Total assets	<u>\$ 630</u>	<u>\$30,913</u>	<u>\$2,663,988</u>	<u>\$4,936</u>	<u>\$ 53,046</u>	<u>\$ 563,009</u>	<u>\$76,454</u>
<b>LIABILITIES</b>							
Taxes collected in advance	\$ -	\$ -	\$2,663,988	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	4,936	-	-	-
Due to other entities	630	30,913	-	-	53,046	563,009	76,454
Total liabilities	<u>630</u>	<u>30,913</u>	<u>2,663,988</u>	<u>4,936</u>	<u>53,046</u>	<u>563,009</u>	<u>76,454</u>
<b>FUND BALANCE</b>							
Fund balance - unreserved	-	-	-	-	-	-	-
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 630</u>	<u>\$30,913</u>	<u>\$2,663,988</u>	<u>\$4,936</u>	<u>\$ 53,046</u>	<u>\$ 563,009</u>	<u>\$76,454</u>

J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
						2010	2009
\$17,071	\$ 5,920	\$ 9,692	\$ 6,685	\$49,439	\$374,063	\$3,855,846	\$2,850,323
<u>\$17,071</u>	<u>\$ 5,920</u>	<u>\$ 9,692</u>	<u>\$ 6,685</u>	<u>\$49,439</u>	<u>\$374,063</u>	<u>\$3,855,846</u>	<u>\$2,850,323</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,663,988	\$1,732,090
-	-	-	-	-	-	4,936	-
17,071	5,920	9,692	6,685	49,439	374,063	1,186,922	1,118,233
<u>17,071</u>	<u>5,920</u>	<u>9,692</u>	<u>6,685</u>	<u>49,439</u>	<u>374,063</u>	<u>3,855,846</u>	<u>2,850,323</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$17,071</u>	<u>\$ 5,920</u>	<u>\$ 9,692</u>	<u>\$ 6,685</u>	<u>\$49,439</u>	<u>\$374,063</u>	<u>\$3,855,846</u>	<u>\$2,850,323</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 2010 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>
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
2005	\$ 1,754,564,948	100%	0.2871	\$ 5,037,356

<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>
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
2005	\$ 1,742,718,705	100%	0.1390	\$ 2,422,379

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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, 2010, and have issued our report thereon dated July 19, 2011. 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.*

Trlicek & Co., P.C.

July 19, 2011