



*Nacogdoches*  
**COUNTY**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**SEPTEMBER 30, 2013**

Prepared by  
NACOGDOCHES COUNTY AUDITOR'S OFFICE

NACOGDOCHES, TEXAS 75961



**COUNTY OF  
NACOGDOCHES, TEXAS**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2013**

Prepared by:

Nacogdoches County Auditor's Office



# NACOGDOCHES COUNTY, TEXAS

## TABLE OF CONTENTS

SEPTEMBER 30, 2013

	<u>Page</u>
Letter of Transmittal	i
GFOA Certificate of Achievement	v
List of Principal Officials	vi
Organization of County Departments and Agencies	vii
Location Map	viii
Independent Auditors' Report	1
Management's Discussion and Analysis	4
<b>Basic Financial Statements</b>	
Government-wide Financial Statements	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	16
Reconciliation of the Balance Sheet to the Statement of Net Position	19
Statement of Revenues, Expenditures, and Changes in Fund Balances	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	24
Notes to Financial Statements	25
<b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual - General Fund	44
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – Road and Bridge Fund	47
Notes to Required Supplementary Information	48
Schedule of Funding Progress - Texas County and District Retirement System	49

	<u>Page</u>
<b>Other Supplementary Information</b>	
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Non-Major Governmental Funds	60
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds	76
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual - Debt Service Fund	92
Schedules of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual - Special Revenue Funds	93-131
Statement of Changes in Assets and Liabilities - Agency Fund	133
<b>Unaudited Statistical Section</b>	
Net Position by Component	138
Changes in Net Position	139
Fund Balance of Governmental Funds	141
Changes in Fund Balances, Governmental Funds	142
Assessed Value of Taxable Property	143
Property Tax Rates - Direct and Overlapping Governments	144
Principal Property Taxpayers	145
Property Tax Levies and Collections	146
Ratios of Outstanding Debt by Type	147
General Bonded Debt Outstanding	148
Direct and Overlapping Debt	149
Computation of Legal Debt Margin	150
Demographic and Economic Statistics	151
Largest Employers	152
Full-Time Equivalent County Government Employees by Function	153
Operating Indicators by Function	154
Capital Assets used in the operation of Governmental Funds	155

## **INTRODUCTORY SECTION**







March 25, 2014

The Honorable Campbell Cox, II, Judge, 145<sup>th</sup> District Court  
The Honorable Edwin Klein, Judge, 420<sup>th</sup> District Court  
Honorable County Commissioners' Court  
Joe English, County Judge  
Jerry Don Williamson, County Commissioner, Precinct 1  
Charles Thomson, County Commissioner, Precinct 2  
Jim Elder, County Commissioner, Precinct 3  
Elton Milstead, County Commissioner, Precinct 4  
The Citizens of Nacogdoches County

Conforming to statutory requirements of the duties of the County Auditor, submitted herewith is the Comprehensive Annual Financial Report (CAFR) for Nacogdoches County for the fiscal year ended September 30, 2013. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB).

Management of the county is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. Management assumes full responsibility for the completeness and reliability of the information contained in this report.

Whitley Penn LLP, a firm of licensed certified public accountants, has audited the County's financial statements. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Immediately following the independent auditors report is a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The independent audit of the financial statements of the County was part of the broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal awards. These reports are included in a separately issued Single Audit report.

## **Profile of the Government**

Nacogdoches County was created in 1836 and organized in 1837. It is located in the piney woods of East Texas and encompasses 982 total square miles and serves a population of 66,034 according to the Texas Workforce Commission's Labor Market & Career Information Department.

The City of Nacogdoches, the largest city in the County and the oldest town in Texas, serves as the County Seat. It is located at the intersection of U.S. Hwy. 59, State Hwy. 21 and State Hwy. 7. Other cities in the County include Garrison, Cushing, Appleby and Chireno. Smaller communities are Central Heights, Douglass, Etoile, Martinsville, and Woden.

The general governing body of the County is an elected five-member Commissioners' Court (Court) in accordance with Article 5, Paragraph 18 of the Texas Constitution. The Court is comprised of the County Judge, who is the presiding officer, and four Commissioners. The Court's primary function is the administration of the affairs of the County, which includes adopting the County budget, setting the tax rates, approval of contracts, calling of elections and issuance of bonds.

The County provides many varied services for the public it serves. These services include, but are not limited to, the operation of the district, county and justices of the peace judicial systems, voting operations for national, state and some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of law enforcement agencies (sheriff and constables), operation of the county jail and general governmental administration.

The annual budget serves as the foundation for the County's financial planning and control. The County Judge is by statute the Budget Officer of the County and is responsible for presenting a prepared County budget to the Commissioners' Court for approval. Public hearings are held on the proposed budget. The Commissioners Court must adopt an annual operating budget by a majority vote before September 30. Commissioners Court may legally amend the budget. Budget-to-actual comparisons are provided in this report for all budgeted governmental funds. All transfers of appropriations are submitted and approved by the Court.

## **Local Economy**

The county's unemployment rate was 6.4% as of September 2013. A year ago, the unemployment rate was 5.8%. Texas' unemployment rate was 6.3% and 6.6% respectively for the same periods. These compare favorably to the national unemployment rate of 7.2% for September 2013 and 7.8% for September 2012. In January 2013, The Council for Community and Economic Research published the 2012 annual average Cost of Living Index for the City of Nacogdoches – 92.9. This is lower than surrounding cities as published at [www.nedco.org](http://www.nedco.org): Austin, TX 95.6; Lafayette, LA 98.2; Monroe, LA 95.6; Shreveport, LA 98.2; Tyler, TX 94.0.

Nacogdoches County has nine public independent school districts and is home to Stephen F. Austin State University. The university has nearly 13,000 students and 1,500 faculty and staff. The university is a vital transportation, business, medical and tourism center for the area.

Nacogdoches County Commissioners' Court, in a joint effort with the Nacogdoches Economic Development Corporation and several local businesses and educational entities, established a Technical Training Center in Nacogdoches for area residents. The objective is to provide marketable job skills (welding, HVAC, electrician and petroleum technology, etc.) to non-college bound students and increase the skilled workforce available to Nacogdoches County employers. During FY 2013, Exxon Mobile presented a \$10,000 check to the Nacogdoches County Judge and the Nacogdoches Economic

Development Corporation Chairman to support the petroleum technology certification program offered by the Center.

Southern Power Company owns and operates the Nacogdoches Generating Plant, one of the largest wood biomass power generation facilities in the U.S. The 100MW power plant became operational in June 2012 and has a 20 year power purchase agreement with the City of Austin, Texas. Approximately 1 million tons of fuel will be required annually, which is procured within a 75 mile radius of the project site – Sacul, Texas. Southern Company owns 14 other natural gas, solar or biomass facilities in Georgia, Nevada, California, New Mexico, North Carolina, Alabama and Florida.

### **Relevant financial policies and long-term planning**

In the past, the County has adopted several financial management policies to provide guidelines to insure its long-term financial health.

The fund balance policy establishes guidelines for the general and debt service funds. It sets a minimum level of reserve funds in the general fund at 18%-25% of current budgeted expenditures and discourages any dependence on reserves to balance the general fund budget. It also set a minimum debt level of reserve funds at 10-15%.

In an effort to attract long-term investment, establish new jobs and increase the County's revenue raising capabilities, Commissioners' Court established a Tax Abatement Policy in accordance with the Texas Tax Code, Chapter 312. Tax Abatement is one of the principle means by which the public and private sectors can forge a partnership to promote real economic growth within the community.

### **Major Initiatives**

On October 1, 2012, Commissioners' Court authorized the demolition of a building next to the Courthouse in order to develop a new parking lot. The project features landscaping and outdoor lighting. The additional parking spaces for citizens, employees and other visitors will ease congestion during early voting, jury selection and events held at the Courthouse Annex building.

During FY 2013, construction was completed on the Nacogdoches Regional Emergency Operations Center. The project began on September 7, 2009 when a \$1,000,000 grant was awarded by the U.S. Department of Homeland Security. The facility serves as a centralized operations and communications center designed to improve emergency management and preparedness capabilities.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting for the County's Comprehensive Annual Financial Report for the fiscal year ended September 30, 2012. This was the tenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements, and are submitting it for review to GFOA.

The timely completion of this report could not have been accomplished without the efficient and dedicated services of the County Auditor's staff and the professional service provided by our Independent Auditors, Whitley Penn, LLP. We also thank the Commissioner's Court, the District Judges and all other County officials and staff who have given their support in planning and conducting the financial operations of the County in a responsible and professional manner.

Respectfully submitted,

A handwritten signature in cursive script that reads "Jessica Corley". The signature is written in black ink and is positioned to the right of the typed name.

Jessica Corley  
County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**County of Nacogdoches  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2012**

Executive Director/CEO

**NACOGDOCHES COUNTY, TEXAS**  
**LIST OF PRINCIPAL OFFICIALS**  
*September 30, 2013*

**GOVERNING BODY**

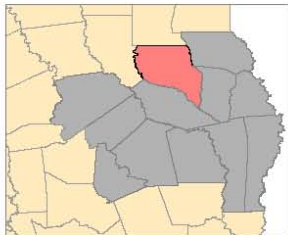
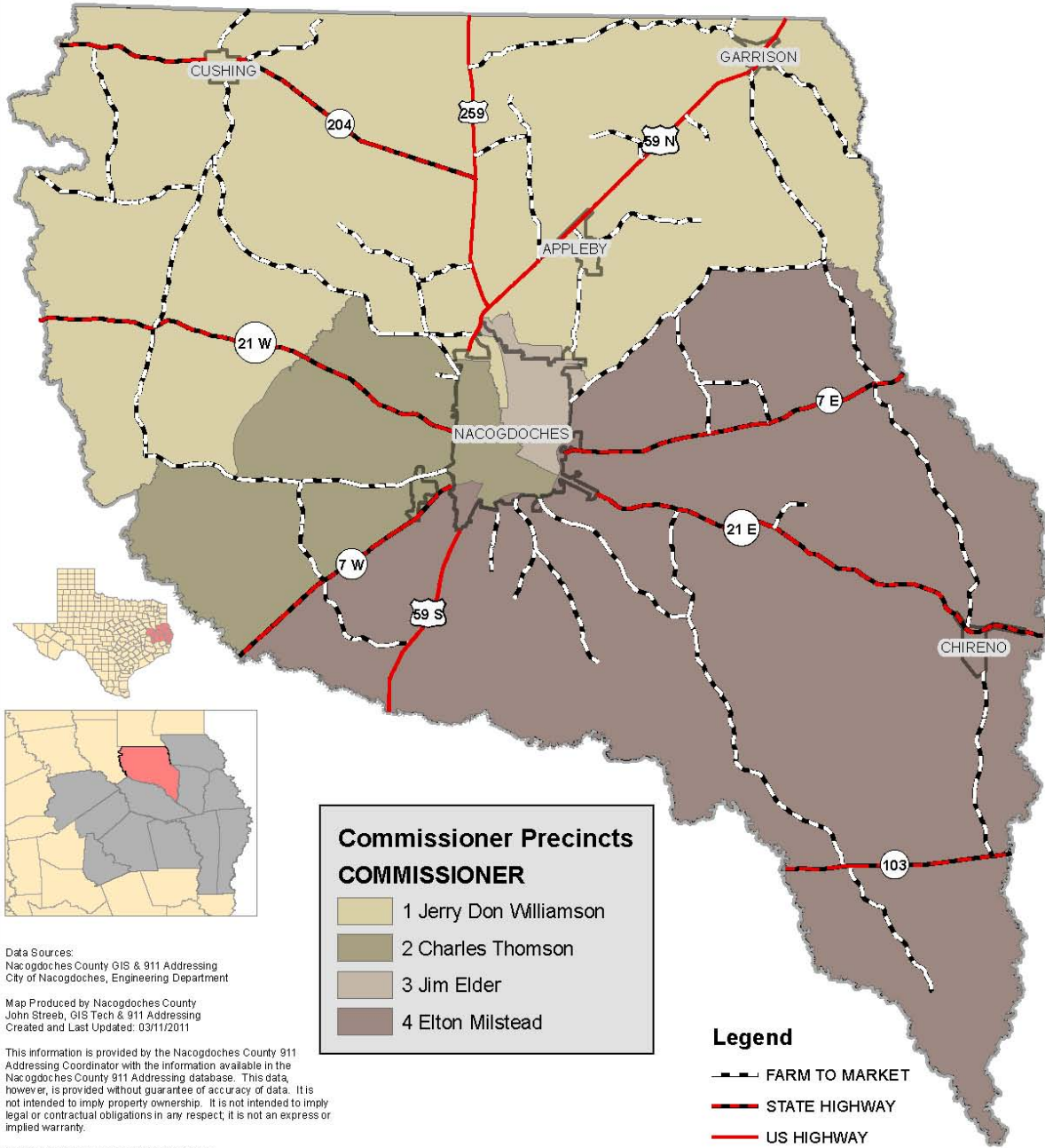
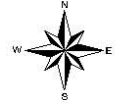
Joe English..... County Judge  
Jerry Don Williamson ..... Commissioner, Precinct 1  
Charles Thomson .....Commissioner, Precinct 2  
Jim Elder..... Commissioner, Precinct 3  
Elton Milstead.....Commissioner, Precinct 4

**OTHER PRINCIPAL OFFICIALS**

Jessica Corley ..... County Auditor  
Denise Baublet..... County Treasurer  
Kim Morton ..... Tax Assessor-Collector  
Jack Sinz..... County Court-at-Law Judge  
John Fleming..... County Attorney  
Campbell Cox, II ..... 145<sup>th</sup> District Judge  
Ed Klein..... 420<sup>th</sup> District Judge  
Loretta Cammack..... District Clerk  
Nicole Lostracco ..... District Attorney  
Carol Wilson..... County Clerk  
Jason Bridges..... County Sheriff  
Kerry Don Williamson..... Justice of the Peace, Precinct 1  
Dorothy Tigner-Thompson ..... Justice of the Peace, Precinct 2  
Leann Goerner..... Justice of the Peace, Precinct 3  
David Perkins..... Justice of the Peace, Precinct 4



# County Commissioner Precincts Nacogdoches County, Texas



Commissioner Precincts	
COMMISSIONER	
<span style="display:inline-block; width:15px; height:15px; background-color:#f0e68c; border:1px solid black;"></span>	1 Jerry Don Williamson
<span style="display:inline-block; width:15px; height:15px; background-color:#c4a88c; border:1px solid black;"></span>	2 Charles Thomson
<span style="display:inline-block; width:15px; height:15px; background-color:#e6d8c4; border:1px solid black;"></span>	3 Jim Elder
<span style="display:inline-block; width:15px; height:15px; background-color:#8c6464; border:1px solid black;"></span>	4 Elton Milstead

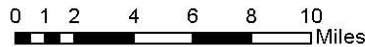
Legend	
	FARM TO MARKET
	STATE HIGHWAY
	US HIGHWAY
	County Boundary
	City Boundaries

Data Sources:  
Nacogdoches County GIS & 911 Addressing  
City of Nacogdoches, Engineering Department

Map Produced by Nacogdoches County  
John Streeb, GIS Tech & 911 Addressing  
Created and Last Updated: 03/11/2011

This information is provided by the Nacogdoches County 911 Addressing Coordinator with the information available in the Nacogdoches County 911 Addressing database. This data, however, is provided without guarantee of accuracy of data. It is not intended to imply property ownership. It is not intended to imply legal or contractual obligations in any respect, it is not an express or implied warranty.

For comments or questions please contact:  
911 ADDRESSING  
203 W MAIN ST STE 105  
NACOGDOCHES TX 75961  
(936) 560-0658  
Fax: (936) 564-0477





## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

To the Honorable Joe English, County Judge  
and Members of the Commissioners Court  
Nacogdoches County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nacogdoches County, Texas (the County) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the County as of September 30, 2013, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 12 to the financial statements, the County adopted the provisions of GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities as of September 30, 2013. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, budgetary comparison and required pension system on pages 44 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Supplementary Information*

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

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

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

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas  
March 25, 2014

## **NACOGDOCHES COUNTY, TEXAS**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The *Management's Discussion and Analysis* of the County of Nacogdoches' Comprehensive Annual Financial Report (CAFR) presents a discussion and analysis of the County's financial performance during the fiscal year that ended September 30, 2013. It should be read in conjunction with the transmittal letter located at the front of this CAFR and the county's financial statements, which follow this part of the CAFR.

#### **Financial Highlights**

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$42.6 million (net position). Of this amount, \$4.1 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$2.6 million.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$7.96 million, a decrease of \$0.13 million from the prior year.
- At the end of the current fiscal year the General Fund had approximately \$4.03 million in fund balance of which \$3.81 million is available for spending at the government's discretion (unassigned general fund balance). This fund balance amounts to 28% of total general fund expenditures.
- The County's total bonded debt decreased by approximately \$1.5 million during the current fiscal year. The decrease was the result of debt payments during the year.

#### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### ***Government-wide financial statements***

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the County's assets, deferred outflows, liabilities and deferred inflows, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements present functions of the County that are principally supported by taxes (governmental activities). The governmental activities of the County include general government, judicial and law enforcement, highway and streets, health and welfare, parks and recreation, and interest on long-term debt.

The government-wide financial statements can be found on pages 14 through 15 of this report.

**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

***Fund financial statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County are categorized as governmental funds or fiduciary funds.

***Governmental funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 63 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, and the Road and Bridge Fund, all of which are considered to be major funds. Data from the other 60 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the comprehensive annual financial report.

Nacogdoches County adopts an annual appropriated budget for its General Fund and other funds. Budgetary comparison statements have been provided for all these funds to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 16 through 23 of this report.

***Fiduciary funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 24 of this report.

***Notes to the financial statements***

The notes 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 can be found on pages 25 through 42 of this report.

**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

*Other information*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. The County adopts an annual appropriated budget for its general, debt service, Road and Bridge and certain special revenue funds. Budgetary comparison statements have been provided for the general fund and the road and bridge fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 44 through 49 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets, deferred outflows, exceeded liabilities and deferred inflows by \$42.6 million at the close of the most recent fiscal year.

By far the largest portion of the County's net position \$34.4 million (81%) reflects its investment in capital assets (e.g., land, buildings, vehicles, road equipment, office furniture and equipment, infrastructure, and construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**NACOGDOCHES COUNTY'S NET POSITION**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012 as Restated</b>
<b>Assets</b>		
Current and other assets	\$ 10,399,058	\$ 11,150,498
Capital assets, net	46,454,144	45,171,917
<b>Total Assets</b>	<b>56,853,202</b>	<b>56,322,415</b>
<b>Deferred outflows of resources</b>		
Deferred charge on refunding	575,609	636,417
<b>Total deferred outflows of resources</b>	<b>575,609</b>	<b>636,417</b>
<b>Liabilities</b>		
Other liabilities	1,509,032	2,159,099
Long-term liabilities	13,341,414	14,888,923
<b>Total Liabilities</b>	<b>14,850,446</b>	<b>17,048,022</b>
<b>Net Position:</b>		
Net Investment in capital assets	34,423,191	31,771,099
Restricted	4,020,782	3,623,746
Unrestricted	4,134,392	4,515,965
<b>Total Net Position</b>	<b>\$ 42,578,365</b>	<b>\$ 39,910,810</b>



**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

A portion of the County's net position, \$4.0 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$4.1 million, may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the County's fund designation and fiscal policies.

The overall financial condition of the County improved by \$2.6 million from 2012 to 2013. The County's assets and deferred outflows exceeded liabilities and deferred inflows by \$42.6 million, which is an increase of \$2.6 million from the prior year's net position amount of \$40.0 million. Overall total assets increased due to proceeds from notes and grants being used to build the emergency shelter and other assets. Long-term Liabilities overall decreased due to the County paying down \$1.5 million due to debt payments. The overall increase in net position from the statement of activities shows the increase primarily relates to the fact that the County maintained control over expenses keeping them below budget.

**NACOGDOCHES COUNTY'S CHANGES IN NET POSITION**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 6,806,144	\$ 6,985,129
Operating grants and contributions	1,248,753	2,163,200
Capital grants and contributions	273,627	3,479,293
General revenues:		
Property taxes	14,415,137	13,476,474
Other taxes	512,570	443,408
Earnings on investments	120,483	147,227
Other	56,965	119,026
<b>Total Revenues</b>	<b>23,433,679</b>	<b>26,813,757</b>
<b>Expenses</b>		
General government	4,938,327	4,966,895
Highway and streets	3,553,521	1,705,790
Judicial and law enforcement	9,650,725	11,646,953
Health and welfare	954,491	377,876
Culture and recreation	1,175,569	1,077,685
Interest on long-term debt	493,491	529,994
<b>Total Expenses</b>	<b>20,766,124</b>	<b>20,305,193</b>
Change in Net Position	2,667,555	6,508,564
<b>Net Position, Beginning</b>	<b>40,021,377</b>	<b>33,512,813</b>
<b>Prior Period Adjustment</b>	<b>(110,567)</b>	<b>(110,567)</b>
<b>Net Position, Beginning as Restated</b>	<b>39,910,810</b>	<b>33,402,246</b>
<b>Net Position, Ending</b>	<b>\$ 42,578,365</b>	<b>\$ 39,910,810</b>

At the end of the current fiscal year, the County was able to report a positive balance in net position for the government as a whole. The same situation held true for the prior fiscal year.

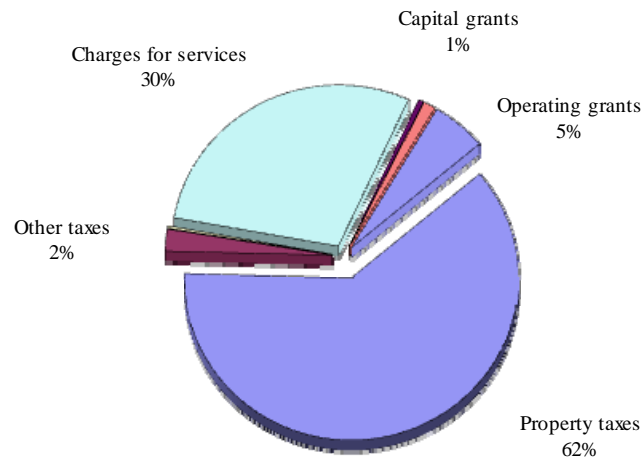
**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

Governmental activities change in Net Position for the County was \$2.6 million. The change in net position was down by \$3.9 million from last year's change in net position of \$6.5 million. The key elements of this decrease are as follows:

- Decrease in operating grants and contributions of \$914,447 and decrease in capital grants of 3.2 million as a result of decrease in grant funds from prior year relating to ending of the Shelter project.
- Overall the County had increases in expenses in Highways and streets and health and welfare.

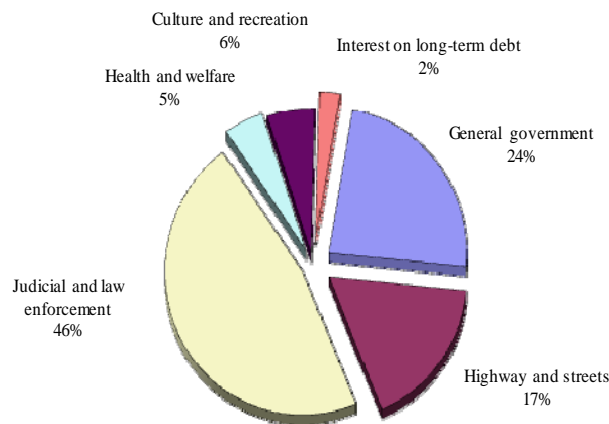
Governmental revenues for fiscal year 2013 are graphically displayed as follows:

**GOVERNMENTAL REVENUES**



Governmental functional expenses were as follows:

**GOVERNMENTAL FUNCTIONAL EXPENSES**



**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Financial Analysis of the County's Funds**

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the County's governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

The County's governmental funds reflect a combined fund balance of \$7.96 million a decrease of \$0.13 million compared with the prior year. Of the \$7.96 million fund balance, \$3.8 million is unassigned and available for day-to-day operations of the County. In addition, \$468 thousand is restricted for debt service. The restricted fund balances are approximately \$3.4 million mainly for capital projects and specific purposes of the special revenue funds.

The General Fund Balance decreased \$528,946 or 11.6%, during fiscal year 2013, with an ending balance of \$4,033,237. Overall, revenue to the General fund increased \$182,159 mainly from increase in taxes in 2013. General Fund expenditures decreased by \$52,476 from prior year.

**General Fund Budgetary Highlights**

The county made revisions to the original appropriations approved by the Commissioner's Court. Overall, these changes resulted in an increase from the original budget by \$279,816. Although the amended budgeted expenditures totaled \$14,405,403 actual expenditures totaled \$13,768,891, a \$636,512 positive variance. This is a result from all departments not expending their total appropriations.

Taxes revenues were more than the amended budget by \$241,933 and fines and fees were less than planned by \$232,490.

**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Capital Assets and Debt Administration**

**Capital Assets** - At the end of fiscal year 2013, the County's governmental activities had invested \$46.5 million (net of accumulated depreciation). This investment in capital assets includes Land, buildings, equipment, improvement (other than buildings) infrastructure and construction in progress, as reflected in the following schedule. The Capital acquisitions were approximately \$3.8 million, offset by \$2.4 million in depreciation expense showing a net increase in Capital Assets of approximately \$1.3 million over the previous fiscal year.

**NACOGDOCHES COUNTY'S CAPITAL ASSETS**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012</b>
<b>Non-Depreciable Assets</b>		
Land and intangibles	\$ 2,463,797	\$ 2,463,797
Construction in progress	40,678	6,108,291
<b>Other Capital Assets, Net</b>		
Land Improvements	3,088,364	3,157,422
Buildings and improvements	19,125,678	12,283,654
Infrastructure	18,173,172	18,016,923
Machinery and equipment	3,562,455	3,141,830
<b>Totals</b>	<b>\$ 46,454,144</b>	<b>\$ 45,171,917</b>

Major capital assets event occurring during the current year included the following:

- Completion of Shelter project and transfer to buildings and improvements of approximately of \$5.0 million.

Construction in progress at year-end represents one ongoing project, the Melrose St. project.

**Long-Term Debt** - At the end of the current fiscal year, the County had total debt outstanding of \$12.8 million. This is a decrease of \$1.5 million from the prior year due to principal payments made during the year of \$1.5 million.

**LONG TERM DEBT OUTSTANDING**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012</b>
Certificates of Obligation	\$ 4,125,000	\$ 4,710,000
Refunding Bonds	8,685,000	9,605,000
<b>Total</b>	<b>\$ 12,810,000</b>	<b>\$ 14,315,000</b>

Additional information on capital assets and long-term debt is available in Notes 6 and 7, respectively, to the financial statements.

**NACOGDOCHES COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**ECONOMIC FACTORS AND OUTLOOK**

- According to the United States Department of Labor, Bureau of Labor Statistics, the unemployment rate for Nacogdoches County was 6.4% as of September 2013 compared to a Texas statewide unemployment rate of 6.3%. A year ago, Nacogdoches County's unemployment rate was 5.8% and the Texas statewide unemployment rate was 6.6%. The national unemployment rate as of September 2013 and 2012 was 7.2% and 7.8% respectively.
- Sales tax receipts for cities located in Nacogdoches County for July 2013 to September 2013 reported by the Texas Comptroller of Public Accounts were \$1,324,409.95. A year ago, the receipts were \$1,391,088.36. The level and trend of sales tax receipts is a measure of economic conditions in the county.
- The Texas Education Agency reported total students attending public schools in Nacogdoches County for 2012 and 2011 (2013 is not available). Those totals are 10,844 and 10,646 respectively. This is a 1.86% increase.
- On September 17, 2013, Stephen F. Austin State University announced a fall enrollment of 12,772. Fall 2012 enrollment was 12,999. This is 1.7% decrease. Various factors influence enrollment. The number of college students in the area affects the level of business activity in the county.

The County Commissioners set fiscal policy, establish service priorities, and allocate resources through the budget. While preparing the FY 2014 budget, the County Commissioners and management considered the following:

- Financing alternatives for law enforcement vehicles in an effort to provide service and conserve cash.
- Reduced by 44% budgeted inter-fund transfers from the general fund to other programs.
- Decreased the budgeted amount from fund balance to be utilized to offset current general fund operations. The FY 2014 budget is \$609,817. The FY 2013 budget was \$829,357.

**REQUESTS FOR INFORMATION**

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the County's finances. If you have questions about this report or need any additional information, contact the Nacogdoches County Auditor, at 101 West Main Street; Suite 140, Nacogdoches, Texas 75961.



## **BASIC FINANCIAL STATEMENTS**

**NACOGDOCHES COUNTY, TEXAS****STATEMENT OF NET POSITION**

September 30, 2013

	<b>Primary Government Governmental Activities</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 8,895,248
Receivables (Net of Allowance for Uncollectibles)	
Taxes, net	1,028,866
Grants and other governments	76,974
Other	137,806
Prepaid items	254,782
Inventory	5,382
Capital assets, not being depreciated	2,504,475
Capital assets, net of accumulated depreciation	43,949,669
<b>Total Assets</b>	<b>\$ 56,853,202</b>
<b>Deferred outflows of resources</b>	
Deferred charge on refunding	575,609
<b>Total deferred outflows of resources</b>	<b>575,609</b>
<b>Liabilities</b>	
Accounts payable and accrued expenses	774,045
Accrued payroll	422,074
Accrued interest payable	36,106
Unearned revenues	77,163
Due to other governments	199,644
Long-term liabilities due within one-year	1,465,000
Compensated absences due within one-year	101,267
Compensated absences due in more than one-year	202,533
Long-term liabilities due in more than one-year	11,572,614
<b>Total Liabilities</b>	<b>14,850,446</b>
<b>Net Position</b>	
Net investment in capital assets	34,423,191
Restricted for:	
Debt Service	570,965
Records management	141,531
Road and bridge	33,920
Judicial and law enforcement	1,797,254
Other purposes	1,477,112
Unrestricted	4,134,392
<b>Total Net Position</b>	<b>\$ 42,578,365</b>

*The accompanying notes are an integral part of these financial statements.*



**NACOGDOCHES COUNTY, TEXAS**

**STATEMENT OF ACTIVITIES**

*For the year ended September 30, 2013*

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Primary Government
					Governmental Activities
<b>Primary Government</b>					
<b>Governmental Activities:</b>					
General government	\$ 4,938,327	\$ 324,413	\$ 14,237	\$ -	\$ (4,599,677)
Highway and streets	3,553,521	1,802,584	-	-	(1,750,937)
Judicial and law enforcement	9,650,725	4,100,166	1,168,093	-	(4,382,466)
Health and welfare	954,491	40,678	57,119	273,627	(583,067)
Parks and recreation	1,175,569	538,303	9,304	-	(627,962)
Interest	493,491				(493,491)
<b>Total Primary Government</b>	<b>\$ 20,766,124</b>	<b>\$ 6,806,144</b>	<b>\$ 1,248,753</b>	<b>\$ 273,627</b>	<b>(12,437,600)</b>
<b>General revenues:</b>					
Property taxes, penalties, and interest					14,415,137
Unrestricted earnings on investments					120,483
Other taxes					512,570
Miscellaneous					56,965
<b>Total General Revenues and Transfers</b>					<b>15,105,155</b>
Changes in Net Position					2,667,555
<b>Net Position, Beginning</b>					<b>40,021,377</b>
<b>Prior Period Adjustment</b>					<b>(110,567)</b>
<b>Net Position, Beginning as Restated</b>					<b>39,910,810</b>
<b>Net Position, Ending</b>					<b>\$ 42,578,365</b>

*The accompanying notes are an integral part of these financial statements.*

**NACOGDOCHES COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

September 30, 2013

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Road and Bridge</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 200,057	\$ 17,917	\$ 176,598
Investments	4,184,014	442,905	-
Taxes receivable (net of allowance for uncollectibles)	725,604	146,981	152,058
Grants receivable	37,794	-	-
Other receivables	65,959	-	44,642
Due from other funds	34,719	-	-
Inventory	-	-	-
Prepaid items	227,272	-	4,178
<b>Total Assets</b>	<u>\$ 5,475,419</u>	<u>\$ 607,803</u>	<u>\$ 377,476</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts payable	\$ 363,731	\$ -	\$ 145,880
Accrued expenditures	5,004	732	757
Accrued payroll	348,770	-	53,654
Retainage payable	-	-	-
Other payable	-	-	-
Due to other funds	-	-	-
Due to other governments	41,038	-	-
Unearned Revenues	-	-	-
<b>Total Liabilities</b>	<u>758,543</u>	<u>732</u>	<u>200,291</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	683,639	138,480	143,265
<b>Total Deferred Inflows of Resources</b>	<u>683,639</u>	<u>138,480</u>	<u>143,265</u>
<b>Fund Balances:</b>			
<b>Nonspendable</b>			
Inventories and prepaids	227,272	-	4,178
<b>Restricted</b>			
Debt service	-	468,591	-
Capital Projects	-	-	-
Grants	-	-	-
Records	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Other	-	-	29,742
<b>Unassigned</b>	3,805,965	-	-
<b>Total Fund Balances</b>	<u>4,033,237</u>	<u>468,591</u>	<u>33,920</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 5,475,419</u>	<u>\$ 607,803</u>	<u>\$ 377,476</u>

The accompanying notes are an integral part of these financial statements.

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,003,488	\$ 1,398,060
2,648,305	7,275,224
4,223	1,028,866
34,180	71,974
34,205	144,806
-	34,719
5,382	5,382
23,332	254,782
<u>\$ 3,753,115</u>	<u>\$ 10,213,813</u>
\$ 257,823	\$ 767,434
-	6,493
19,650	422,074
19	19
-	
34,719	34,719
-	41,038
15,905	15,905
<u>328,116</u>	<u>1,287,682</u>
<u>3,980</u>	<u>969,364</u>
<u>3,980</u>	<u>969,364</u>
28,714	260,164
-	468,591
1,006,661	1,006,661
38,763	38,763
148,039	148,039
381,408	381,408
1,409,338	1,409,338
431,688	461,430
(23,592)	3,782,373
<u>3,421,019</u>	<u>7,956,767</u>
<u>\$ 3,753,115</u>	<u>\$ 10,213,813</u>



**NACOGDOCHES COUNTY, TEXAS**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO**  
**THE STATEMENT OF NET POSITION**  
*September 30, 2013*

Total fund balance, governmental funds \$ 7,956,767

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position 46,454,144

Unavailable property tax revenues in the governmental fund statements are recognized as revenue in the government wide statements 969,365

Some liabilities and deferred inflows of resources are not due and payable in the current period and are not included in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.

Certificates of obligation	(4,125,000)
Premium on Bonds	(227,614)
Refunding bond	(8,685,000)
Loss on refunding	575,609
Compensated absences	(303,800)

Accrued interest is not due and payable in the current period and therefore not reported in the funds. (36,106)

Net Position of Governmental Activities \$ 42,578,365

*The accompanying notes are an integral part of these financial statements.*

**NACOGDOCHES COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS***For the Year Ended September 30, 2013*

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Road and Bridge</u>
<b>Revenues</b>			
Taxes	\$ 10,140,202	\$ 2,055,074	\$ 2,128,376
Charges for services	890,113	-	933,895
Fees and fines	1,538,108	-	152,977
Intergovernmental	768,348	-	-
Earnings on investments	91,073	8,518	7,002
Miscellaneous	320,431	-	4,480
<b>Total Revenues</b>	<u>13,748,275</u>	<u>2,063,592</u>	<u>3,226,730</u>
<b>Expenditures</b>			
Current:			
General government	4,598,786	-	-
Administration of justice	3,163,440	-	-
Public safety	5,822,460	-	-
Highway and streets	-	-	3,213,256
Health and Welfare	184,205	-	-
Parks and recreation	-	-	-
<b>Capital Outlay</b>	-	-	-
<b>Debt Service:</b>			
Principal	-	1,505,000	-
Interest and fiscal charges	-	457,898	-
<b>Total Expenditures</b>	<u>13,768,891</u>	<u>1,962,898</u>	<u>3,213,256</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,616)</u>	<u>100,694</u>	<u>13,474</u>
<b>Other Financing Sources (Uses)</b>			
Sale of capital assets	352	-	13,482
Transfers in	-	-	-
Transfers out	(508,682)	-	-
<b>Total other financing sources (uses)</b>	<u>(508,330)</u>	<u>-</u>	<u>13,482</u>
Net change in fund balances	(528,946)	100,694	26,956
<b>Fund balances - beginning</b>	<u>4,562,183</u>	<u>367,897</u>	<u>6,964</u>
<b>Fund balances - ending</b>	<u>\$ 4,033,237</u>	<u>\$ 468,591</u>	<u>\$ 33,920</u>

*The accompanying notes are an integral part of these financial statements.*

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 59,067	\$ 14,382,719
-	1,824,008
2,216,973	3,908,058
1,658,280	2,426,628
14,910	121,503
488,538	813,449
<u>4,437,768</u>	<u>23,476,365</u>
831,936	5,430,722
1,912,984	5,076,424
-	5,822,460
601,976	3,815,232
330,746	514,951
948,947	948,947
55,712	55,712
-	1,505,000
-	457,898
<u>4,682,301</u>	<u>23,627,346</u>
-	
<u>(244,533)</u>	<u>(150,981)</u>
-	13,834
514,313	514,313
<u>(5,631)</u>	<u>(514,313)</u>
<u>508,682</u>	<u>13,834</u>
264,149	(137,147)
<u>3,156,870</u>	<u>8,093,914</u>
<u>\$ 3,421,019</u>	<u>\$ 7,956,767</u>





**NACOGDOCHES COUNTY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES (GOVERNMENTAL FUNDS) TO THE STATEMENT OF ACTIVITIES**  
*For the Year Ended September 30, 2013*

Net change in fund balances - total governmental funds:	\$ (137,147)
Adjustments for the Statement of Activities:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay of (\$3.8 million) was capitalized on the entity wide statement and the depreciation expense (\$2.4 million) that was expensed in the current period.	3,779,009 (2,411,833)
Governmental funds report the entire net sales prices (proceeds) from the sales of assets as revenue because they provide current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the costs of assets sold.	(84,949)
Governmental funds do not present revenues that are not available to pay current obligations. obligations. In contrast, such revenues are reported in the Statement of Activities when earned	31,732
Repayment of bond principal is an expenditure in the governmental fund, but the repayment of principal reduces long-term liabilities in the Statement of Net Position.	1,505,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:	
Change in accrued interest payable	4,042
Amortization of deferred charges including premiums and discounts on issuance of bonds	21,173
Change in compensated absences	21,336
Amortization of refunding loss	(60,808)
Change in net assets of governmental activities	\$ 2,667,555

*The accompanying notes are an integral part of these financial statements.*

**NACOGDOCHES COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2013*

	<b>Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 3,986,411</u>
<b>Total Assets</b>	<u><u>\$ 3,986,411</u></u>
<b>Liabilities</b>	
Due to other agencies and beneficiaries	<u>\$ 3,986,411</u>
<b>Total Liabilities</b>	<u><u>\$ 3,986,411</u></u>

*The accompanying notes are an integral part of these financial statements.*

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**

**Note 1 - Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

Nacogdoches County, Texas ("County") is an independent governmental entity created under the laws of the State of Texas. The County is governed by an elected Commissioners' Court. The financial statements of the County include all funds and agencies over which the County is considered to be financially accountable.

The County is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the County's financial reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable; and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**B. Government-wide and Fund Accounting**

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous reporting model emphasized fund types (the total of all funds of a particular type), the GASB 34 reporting model focuses on either the County as a whole or on major individual funds (within the fund financial statements). Typically, both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. All primary activities of the County are considered to be governmental type activities; therefore no business type activities are presented within the basic financial statements. In the government-wide Statement of Net Position, governmental activities are presented on a full accrual, economic resource basis, which incorporates long-term assets and receivables, as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general administration, financial administration, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general administration, financial administration, public safety, etc.).

**NACOGDOCHES COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS (continued)*

**Note 1 - Summary of Significant Accounting Policies (continued)**

**B. Government-wide and Fund Accounting (continued)**

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

The County's fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. Since the County only reports agency funds, a statement of changes in fiduciary net position is not presented. All assets reported in agency funds should be offset by a corresponding liability, resulting in zero net position.

In the fund financial statements, the accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Following is a description of the various funds:

The County reports the following major governmental funds:

**General Fund**

The General Fund is the County's primary operating fund. It is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.

**Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term bonded debt. The primary source of revenue is local property taxes.

**Road and Bridge Fund**

The Road and Bridge Fund is used to account for the proceeds of specific revenue sources, mostly taxes and fees that are legally restricted to expenditures for street and highway improvements.

**NACOGDOCHES COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS (continued)*

**Note 1 - Summary of Significant Accounting Policies (continued)**

**C. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund-types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The government-wide statements of net position and statements of activities and all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. Proprietary fund equity consists of net position.

The accounts of the Governmental Fund Types (the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Available means collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Substantially all revenues, except property taxes, are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule is that interfund services provided and used within the County are not eliminated in the process of consolidation. Elimination of these services would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes.

**D. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used as an extension of formal budgetary control. Encumbrances outstanding at year-end are reported as assigned or committed fund balances and do not constitute expenditures or liabilities of the current year and are reappropriated in the budget of the subsequent year. Unencumbered appropriations lapse at the end of the year. The County did not have any significant encumbrances at year-end.

**NACOGDOCHES COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS (continued)*

**Note 1 - Summary of Significant Accounting Policies (continued)**

**E. Cash and Cash Equivalents**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, temporary investments with maturities of three months or less when purchased are considered to be cash equivalents.

**F. Temporary Investments**

The County's temporary investments are comprised of U.S. Government Securities and deposits in pooled investment accounts. Obligations with maturities of one year or less when purchased are reported on the balance sheet at their amortized cost, which approximates fair value. All other investments are reported at fair value. The investments in U.S. Government Securities are generally held to maturity.

**G. Receivables**

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

**H. Due to and Due From Other Funds**

During the course of operations, transactions occur between individual funds for specified purposes, such as lending/borrowing arrangements or amounts. In addition, the County maintains numerous bank accounts among all the funds and occasionally monies are deposited into the incorrect account. Therefore, a receivable and payable are recorded in the proper funds. These receivables and payables are classified as "due from other funds" or "due to other funds" (or "due from component unit/primary government" or "due to component unit/primary government" if the transactions are between the primary government and its component unit).

**I. Interfund Transfers**

The County maintains numerous special revenue and capital project funds to account separately for monies that have been set aside for particular purposes. Often, these monies are initially budgeted in the General Fund during the annual budget process and are then transferred to various funds during the course of the fiscal year. In addition, when these projects are complete, these same funds often transfer residual monies back to the General Fund or some other fund, as determined by where the monies should be returned. These interfund transfers are classified as "transfers in" and "transfers out" within the primary government.

**J. Interest Receivable**

Interest on investments is recorded as revenue in the year the interest is earned and available to pay liabilities of the current period.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**K. Capital Assets**

Capital assets used in governmental fund types of the government are recorded as expenditures of the General, Special Revenue and Capital Projects Funds and as assets in the government-wide financial statements to the extent the County's capitalization threshold (currently \$5,000) is met. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at both the fund and government-wide levels. All capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their estimated fair value on the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and resulting gain or loss is included in the results of operations.

The County applies a half-year convention for depreciation on all assets. Therefore, one half of a year of depreciation is charged to operations the first and last year that an asset is in service. Depreciation has been provided for plant and equipment using the straight-line method over the estimated useful life for the type of assets as follows:

Assets	Years
Buildings	27.5 - 40, depending on construction
Building improvements	20
Infrastructure	20-40
Land improvements	50
Roads and horizontal infrastructure	50
Electrical systems	10
Plumbing systems	10
Central air/heat systems	10
Equipment (non-office)	10
Office furnishings	7
Office equipment	5
Motor vehicles	5
Used vehicles	3
Computer equipment	3
Law enforcement equipment	5

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**L. Accrued Compensated Absences**

County employees earn 12 days of vacation with pay per year during the first 10 years of employment and 17 days of vacation with pay per year for after more than 10 years of continuous employment. Employees may carry over two weeks of unused vacation leave. Employees may also convert one week of vacation to one week sick leave. Vacation in excess of carryover and conversion shall be forfeited. Upon termination, unused vacation compensation time and holidays are paid out to the employee. Unused sick leave, 5 days of funeral leave and jury leave are not paid upon termination.

**M. Fund Balance**

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. The statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- **Non-spendable fund balance** – includes amounts that cannot be spent because they are either not spendable in form (inventory, prepaids, long-term portion of notes receivable) or are legally or contractually required to be maintained intact (e.g., the corpus or principal of a permanent fund). As such, the inventory and prepaid items have been properly classified in the Governmental Funds Balance Sheet as non-spendable fund balance.
- **Restricted fund balance** – includes amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors. The fund balances for debt service, capital projects from bond sales, federal and other grant funds are classified as restricted.
- **Committed fund balance** – includes amounts that can only be used for specific purposes or constrained to specific purposes as approved through a resolution by the Commissioners’ Court which is the highest level of decision making authority of the County. Once amounts are reported as committed, the amounts cannot be used for any other purposes unless the Commissioners’ Court approves a resolution to remove or change the constraint.
- **Assigned fund balance** – amounts the County intends to use for a specific purpose. Management Intent can be expressed by Commissioners’ Court or by the County Judge to whom the authority to assign fund balance has been give through the County’s Fund Balance policy approved by the Commissioner’s Court.
- **Unassigned fund balance**- includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The General Fund is the only fund that is allowed to have positive amounts reported in this category.

For the purpose of fund balance classification, expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

**N. Restricted/Unrestricted Net Position and Fund Balances**

It is the County’s policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.



**NACOGDOCHES COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS (continued)*

**O. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**P. Reclassifications**

Certain reclassifications to prior year balances have been made to conform to current year presentation. Such reclassifications have had no effect on the excess of revenues over expenditures.

**Q. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

**R. Deferred outflows/inflows of resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of this item which arises under a modified accrual basis of accounting; unavailable revenue which is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues- property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Note 2 - Deposits (Cash) and Investments**

**A. Authorization for Deposits and Investments**

The Texas Public Funds Investment Act (PFIA), as prescribed in Chapter 2256 of the Texas Government Code, regulates deposits and investment transactions of the County.

In accordance with applicable statutes, the County has a depository contract with an area bank (depository) providing for interest rates to be earned on deposited funds and for banking charges the County incurs for banking services received. The County may place funds with the depository in interest

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 2 - Deposits (Cash) and Investments (continued)**

**A. Authorization for Deposits and Investments (continued)**

and non-interest bearing accounts. State law provides that collateral pledged as security for bank deposits must have a market value of not less than the amount of the deposits and must consist of: (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas; and/or (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent. County policy requires the collateralization level to be at least 100% of market value of principal and accrued interest.

Commissioners Court has adopted a written investment policy regarding the investment of its funds as defined by the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The investments of the County are in compliance with this policy. State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt obligations of the United States, and certain repurchase agreements. Investments in security repurchase agreements are authorized when the investment has a defined termination date, is secured by obligations described in the Public Funds Investment Act, is pledged to the County, is deposited with a third party selected and approved by the entity, and is placed through a primary government securities dealer or national bank domiciled in the State of Texas. The County did not invest in repurchase agreements for the year ended September 30, 2013.

The County's cash and investments are classified as: cash and cash equivalents, and investments. Cash and cash equivalents include cash on hand, deposits with financial institutions, and short-term investments in a privately-managed public funds investment pool account.

At September 30, 2013, the County's cash deposits are either insured by FDIC or covered by collateral held by the County's agent in the County's name.

**B. Deposit and Investment Amounts**

The following schedule shows the County's recorded cash and cash equivalents and investment pools at year-end, excluding Agency Fund:

	<b><u>Total Fair Value</u></b>
Cash deposits	\$ 1,493,222
Certificate of Deposits	2,570,299
Money Market Accounts	4,815,136
Investment Pools	
TexPool	11,484
TexSTAR	5,107
<b>Total cash and investment pools</b>	<b><u><u>\$ 8,895,248</u></u></b>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 2 - Deposits (Cash) and Investments (continued)**

**B. Deposit and Investment Amounts (continued)**

**Interest Rate Risk**

In accordance with its investment policy, the government manages its exposure to declines in fair market values by limiting the average dollar weighted maturity of its investment portfolios to a maximum of 90 days.

At year-end, the County had the following investments subject to interest rate risk disclosure, under U.S. generally accepted accounting principles:

	<u>Fair Value</u>	<u>Weighted Average Maturity (days)</u>	<u>Percentage of Total Portfolio</u>
Money Market Accounts	4,815,136	1	99.7%
Investment Pool:			
TexPool	11,484	60	0.2%
TexSTAR	5,107	52	0.1%
Total Fair Value	<u>\$ 4,831,727</u>		
Portfolio weighted average maturity		<u>1.2</u>	

Portfolio maturities will be structured to meet the obligations of the County first and then to achieve the highest rate of return of interest. When the County has funds not required to meet current-year obligations, maturity restraints will be imposed based upon the investment strategy for the group of funds.

The County's investment pools are 2a7-like pools. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Regulatory oversight for the operations of this external investment pool are found in the Public Funds Investment Act of the State of Texas. Required oversight for pools includes compliance with investment guidelines, annual independent audits, and the establishment of oversight boards.

The County's investment in the state investment pool via TexPool and TexSTAR were rated Aaa by Moody Investments and AAAM, by Standard and Poor's.

**Concentration of Credit Risk**

It is the County's policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity (save and except zero duration funds), a specific issuer or a specific class of investments.

It is the County's policy to select investments in order to provide stability of income and reasonable liquidity.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 3 - Receivables**

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2013, were as follows:

	<b>Governmental Activities</b>				<b>Total</b>
	<b>General</b>	<b>Debt Service</b>	<b>Road and Bridge</b>	<b>Other Governmental Funds</b>	
Receivables:					
Taxes	\$ 755,838	\$ 153,105	\$ 158,394	\$ 4,399	\$ 1,071,736
Grants	37,794	-	-	34,180	71,974
Other	65,959	-	44,642	34,205	144,806
Gross receivables	859,591	153,105	203,036	72,784	1,288,516
Less: allowance for uncollectibles	(30,234)	(6,124)	(6,336)	(176)	(42,870)
<b>Total</b>	<b>\$ 829,357</b>	<b>\$ 146,981</b>	<b>\$ 196,700</b>	<b>\$ 72,608</b>	<b>\$ 1,245,646</b>

**Note 4 - Property Taxes**

The County's tax year covers the period October 1 through September 30. The County's property taxes are levied annually in October on the basis of the Nacogdoches Central Appraisal District's (CAD) assessed values as of January 1 of that calendar year. Such taxes become delinquent on February 1 of the subsequent calendar year. The CAD establishes appraised values at 100% of market value less exemptions. The County's property taxes are billed and collected by the County's Tax Assessor/Collector.

**A. 2012-13 Tax Year**

Property taxes are prorated between the General and Debt Service Funds based on rates adopted for the year of the levy. For the 2013 fiscal year (2012 tax year), the County levied property taxes of \$0.4543 per \$100 of assessed valuation. The 2012 rates resulted in total tax levies of approximately \$13.8 million based on a total adjusted valuation of approximately \$3.09 billion. The total tax rate in the 2012-13 tax year was prorated as follows:

	<u>Tax Rate</u>
General Fund	\$ 0.3204
Debt Service Fund	0.0649
Road and Bridge	0.0671
Jury	0.0002
Lake Naconiche	0.0017
<b>Total</b>	<b>\$ 0.4543</b>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 4 - Property Taxes (continued)**

**B. Nacogdoches Central Appraisal District**

The Nacogdoches Central Appraisal District (CAD), a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County.

The CAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every four years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the CAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

The Commissioners Court will continue to set the tax rates on the property. State law also provides that, if approved by the qualified voters in the County, collection functions may be assigned to the CAD.

**Note 5 - Interfund Activity**

During the year, cash advances are occasionally made between funds for various projects and situations, which create receivables and payables between these funds. Interfund balances are expected to be paid within one year. At September 30, 2013, the Interfund receivables and payables outstanding are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 34,719	\$
Non-major Governmental Funds	-	34,719
Total Governmental Activity	<u>\$ 34,719</u>	<u>\$ 34,719</u>

**Interfund transfers**

Transfers totaling approximately \$514 thousand were made during the year primarily for the purpose of moving unrestricted fund revenues to finance various programs that the government must account for in other funds in accordance with the budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund		\$ 508,682
Non-major Governmental Funds	514,313	5,631
	<u>\$ 514,313</u>	<u>\$ 514,313</u>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 6 - Capital Assets**

A summary of changes in the primary government's capital assets for the year ended September 30, 2013, follows:

	<b>Primary Government</b>			
	<b>Balance 10/01/12</b>	<b>Additions</b>	<b>Reclassifications/ Decreases</b>	<b>Balance 09/30/13</b>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 2,463,797			\$ 2,463,797
Construction in progress	6,108,291	40,678	(6,108,291)	40,678
<b>Total capital assets not being depreciate</b>	<b>8,572,088</b>	<b>40,678</b>	<b>(6,108,291)</b>	<b>2,504,475</b>
Capital assets being depreciated:				
Land improvements	3,452,891			3,452,891
Buildings and improvements	20,262,571	1,625,837	5,989,815	27,878,223
Infrastructure	26,972,423	989,587	(28,791)	27,933,219
Machinery and equipment	8,729,304	1,122,907	(136,041)	9,716,170
<b>Total other capital assets</b>	<b>59,417,189</b>	<b>3,738,331</b>	<b>5,824,983</b>	<b>68,980,503</b>
Accumulated depreciation for:				
Land improvements	(295,469)	(69,058)		(364,527)
Buildings and improvements	(7,978,917)	(783,628)	10,000	(8,752,545)
Infrastructure	(8,955,500)	(835,029)	30,482	(9,760,047)
Machinery and equipment	(5,587,474)	(724,118)	157,877	(6,153,715)
<b>Total accumulated depreciation</b>	<b>(22,817,360)</b>	<b>(2,411,833)</b>	<b>198,359</b>	<b>(25,030,834)</b>
Total capital assets being depreciated, net	36,599,829	1,326,498	6,023,342	43,949,669
<b>Total Net Assets</b>	<b>\$ 45,171,917</b>	<b>\$ 1,367,176</b>	<b>\$ (84,949)</b>	<b>\$ 46,454,144</b>

Depreciation expenses were charged to the following functions in the statement of activities:

<b>Fiscal Year 2013 Depreciation Expense</b>	
General Administration	\$ 511,952
Judicial and Law Enforcement	434,397
Highway and Street	835,345
Health & Welfare	238,908
Culture and Recreation	391,231
<b>Total Depreciation Expense</b>	<b>\$ 2,411,833</b>

Remaining commitments on construction in progress at September 30, 2013, were as follows:

<b>2013 CONSTRUCTION COSTS</b>			
Project	Authorized Construction	Total in Progress	Remaining Commitment
Melrose Street Improvement Project	275,000	40,678	234,322
	<u>275,000</u>	<u>40,678</u>	<u>234,322</u>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 7 - Long-Term Debt**

**A. General Obligation Bonds and Certificates of Obligation**

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2013, is as follows:

<b>Original Issue</b>	<b>Description</b>	<b>Interest Rate %</b>	<b>Matures</b>	<b>Debt Outstanding</b>
6,700,000	C/O Series 2004	3.625 - 3.75	2015	\$ 835,000
6,475,000	General Obligation Refunding Bonds Series 2005	3.25 - 3.8750	2019	3,840,000
4,400,000	Tax & Solid Waste Rev C/O Series 2006	3.93	2026	3,290,000
5,160,000	2012 Refunding Bonds	2.0-3.0	2024	4,845,000
<b>Total General Obligation Bonds</b>				<b>\$ 12,810,000</b>
Plus premiums on bond issuance amortized over life of bonds				227,614
less portion to be paid during the current year				(1,465,000)
Noncurrent portion of long-term debt				<u><u>\$ 11,572,614</u></u>

A summary of long-term liability transactions of the County for the year ended September 30, 2013, follows:

	<b>October 1, 2012 Balance as restated</b>	<b>Additions</b>	<b>Retirements</b>	<b>September 30, 2013 Balance</b>	<b>Amounts Due Within One Year</b>
Certificates of Obligation	\$ 4,710,000		\$ 585,000	\$ 4,125,000	\$ 615,000
Refunding Bonds	9,605,000		920,000	8,685,000	850,000
Premium on Bonds	248,787		21,173	227,614	
Total bonds payable	14,563,787	-	1,526,173	13,037,614	1,465,000
Compensated absences	325,136	614,850	636,186	303,800	101,267
Total compensated absences	325,136	614,850	636,186	303,800	101,267
Total Long-Term Liabilities	<u>\$ 14,888,923</u>	<u>\$ 614,850</u>	<u>\$ 2,162,359</u>	<u>\$ 13,341,414</u>	<u>\$ 1,566,267</u>

In prior years, the general fund's resources have been used to liquidate other long-term liabilities, including accrued compensated absences.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 7 - Long-Term Debt (continued)**

**A. General Obligation Bonds and Certificates of Deposit (continued)**

Annual debt service requirements (excluding accrued compensated absences) to maturity are summarized as follows:

Year Ending September 30,	<b><u>ANNUAL DEBT SERVICE REQUIREMENTS</u></b>		
	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2014	1,465,000	408,370	1,873,370
2015	1,275,000	359,380	1,634,380
2016	1,320,000	314,446	1,634,446
2017	1,360,000	271,750	1,631,750
2018	1,405,000	227,058	1,632,058
2019	1,455,000	179,243	1,634,243
2020	730,000	142,155	872,155
2021	755,000	117,509	872,509
2022	780,000	92,019	872,019
2023	810,000	65,612	875,612
2024	835,000	38,263	873,263
2025	305,000	18,373	323,373
2026	315,000	6,190	321,190
	<b><u>\$ 12,810,000</u></b>	<b><u>\$ 2,240,368</u></b>	<b><u>\$ 15,050,368</u></b>

**Prior Year Defeasance of Bonds**

In prior years, the County defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On September 30, 2013, there were no bonds considered defeased and still outstanding.



**Note 8 - Employee Retirement System**

**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 TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 641 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

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 employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

**Funding Policy**

The employer has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 9.87% for the months of the accounting year in 2013, and 9.16% for the months of the accounting year in 2012. The deposit rate payable by the employee members for calendar year 2012 is the rate of 7% as adopted by the governing body of the employer. The employee deposit rate and the employer deposit rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**B. Contributions**

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 9.87% for calendar year 2013. The contribution rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 8 - Employee Retirement System (continued)**

**B. Contributions (continued)**

The County's total payroll in fiscal year 2013 was \$10 million and the County's contributions were based on a payroll of \$9.6 million. Contributions made by employees totaled \$673 thousand, and the County made contributions of \$950 thousand during the fiscal year ended September 30, 2013.

Three-year trend information for the Pension Plan is presented below:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Annual Pension Cost (APC)	\$ 949,780	\$ 924,056	\$ 941,585
Percentage of APC Contributed	100%	100%	100%
Net Pension Obligation at the End of Period	-	-	-

For the year ended September 30, 2013, the pension cost for the TCDRS plan and the actual contributions made were \$949,780. Because all contributions are made as required, no pension obligation existed at September 30, 2013.

<u>Actuarial Information</u>	<u>12/31/2012</u>
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed 20 years
Amortization period	SAF: 10-year smoothed value
Asset valuation method	ESF: Fund value
Assumptions:	
Investment return	8.00%
Projected salary increases	5.40%
Inflation	3.50%
Costs-of-living adjustments	0.00%

**Funded Status and Funding Progress**

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

A schedule of funded status as of the most recent actuarial valuation is as follows:

<u>Schedule of Funding Information</u>	<u>12/31/2012</u>
Actuarial valuation date	12/31/2012
Actuarial value of assets	\$ 25,615,889
Actuarial accrued liability (AAL)	30,101,140
Unfunded/(Overfunded) actuarial accrued liability (UAAL or OAAL)	4,485,251
Funded ratio	85.10%
Annual covered payroll (actuarial)	9,935,534
UAAL or OAAL as % of covered payroll	45.14%

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Note 9 - Contingencies and Commitments**

**A. Construction Contract Commitments**

The County had several capital improvement commitments at September 30, 2013. A contract between two parties does not result immediately in the recognition of a liability. Instead, a liability is incurred when performance has occurred under the contract. Until such time as performance takes place, these contracts represent a commitment rather than a liability. These commitments and their related construction in progress are summarized in Note 6.

**B. Litigation and Other Contingencies**

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2013.

**Note 10 - Risk Management**

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. Settled claims have not exceeded insurance coverage in any of the previous three fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

**Note 11 - Subsequent Event**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through March 26, 2013, the date on which the financial statements were available to be issued. There were no subsequent events that were required to be recognized or disclosed in the financial statements through that date.

**Note 12 – Implementation of New GASB Standards**

In June 2011, the GASB issued Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. This statement will improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. The requirements of this statement are effective for financial statements for periods beginning after December 15, 2011. The County has implemented GASB No. 63 in this annual report. In March 2012, the GASB issued Statement No. 65, Items Previously Reported as Assets and Liabilities. This statement will improve financial reporting by reclassifying certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or as outflows or inflows of resources. The requirements of this statement are effective for financial statements for periods beginning after December 15, 2012. The County has implemented GASB No. 65 in this annual report. The deferred inflows of resources element of the financial statements represent an acquisition of net position that applies to future periods and will be not be recognized as an inflow of resources until that time. The County's deferred loss on refunding of \$575, 609 are presented on the statement of net position.

**NACOGDOCHES COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS (continued)*

**Note 13 - Prior Period Adjustment**

The County implemented GASB Statement 65, Items Previously Reported as Assets and Liabilities during the fiscal year ended September 30, 2013. In accordance with GASB 65, debt issuance costs should be recognized as expenses in the period incurred. Previously, debt issuance cost were recorded as assets and amortized over the life of the debt. The implementation of GASB 65 resulted in the following prior period adjustment to the net position of the governmental activities:

<b>Net Position, Beginning</b>	\$ 40,021,377
<b>Prior Period Adjustment</b>	(110,567)
<b>Net Position, Beginning as Restated</b>	<u>\$ 39,910,810</u>

**N**

**REQUIRED SUPPLEMENTARY INFORMATION**

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**Year Ended September 30, 2013**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 9,898,269	\$ 9,898,269	\$ 10,140,202	\$ 241,933
Charges for services	981,500	981,500	890,113	(91,387)
Fees and fines	1,767,400	1,770,598	1,538,108	(232,490)
Intergovernmental	741,718	756,367	768,348	11,981
Earnings on investments	95,500	95,500	91,073	(4,427)
Miscellaneous	286,292	311,584	320,431	8,847
<b>Total Revenues</b>	<u>13,770,679</u>	<u>13,813,818</u>	<u>13,748,275</u>	<u>(65,543)</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government				
Commissioners and County Judge	469,625	474,535	465,874	8,661
County clerk	266,650	268,620	257,973	10,647
Veteran's service officer	43,488	44,988	42,761	2,227
Professional services, insurance	815,400	822,700	712,564	110,136
General government-fees-dues	7,835	7,835	7,371	464
General programs	23,777	23,777	8,268	15,509
Nondepartmental	487,475	545,700	507,120	38,580
Imaging	53,848	54,176	54,044	132
District clerk	330,170	337,812	337,812	
County auditor	305,635	307,277	297,826	9,451
County treasurer	135,503	136,160	131,946	4,214
Computer services	701,914	724,861	722,458	2,403
Building maintenance	525,384	533,782	506,847	26,935
Tax assessor-collector	232,209	236,251	233,710	2,541
Elections	155,362	156,019	149,057	6,962
Personnel department	60,872	60,872	60,112	760
Collections department	112,062	112,719	103,043	9,676
Total general government	<u>4,727,209</u>	<u>4,848,084</u>	<u>4,598,786</u>	<u>249,298</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**Year Ended September 30, 2013**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
Administration of justice				
County court-at-law	377,506	379,148	372,965	6,183
145th district court	258,032	259,670	250,416	9,254
420th district court	239,553	241,195	236,850	4,345
Justice of the peace-precinct 1	140,714	144,807	144,517	290
Justice of the peace-precinct 2	137,943	142,333	142,328	5
Justice of the peace-precinct 3	102,917	103,574	100,161	3,413
Justice of the peace-precinct 4	144,696	145,681	145,524	157
County attorney	681,090	684,045	677,573	6,472
District attorney	554,974	557,929	532,468	25,461
Juvenile probation	176,737	177,065	144,973	32,092
Adult probation	3,000	3,000	2,510	490
Public defense - indigent	428,155	457,405	413,155	44,250
Total Administration of justice	<u>3,245,317</u>	<u>3,295,852</u>	<u>3,163,440</u>	<u>132,412</u>
Public safety				
Sheriff	1,818,242	1,886,875	1,860,553	26,322
Jail	2,870,393	2,846,992	2,647,270	199,722
Department of public safety	36,274	36,717	36,708	9
Law enforcement building maintenance	263,933	312,551	298,997	13,554
Constable-precinct 1	229,661	230,646	225,263	5,383
Constable-precinct 2	54,590	54,918	53,460	1,458
Constable-precinct 3	59,750	60,078	59,776	302
Constable-precinct 4	141,765	142,422	142,126	296
Rural fire protection	380,175	380,175	378,841	1,334
Homeland security	61,344	61,672	58,840	2,832
Emergency management	61,529	61,857	60,626	1,231
Total public safety	<u>5,977,656</u>	<u>6,074,903</u>	<u>5,822,460</u>	<u>252,443</u>
Judicial and public safety	<u>9,222,973</u>	<u>9,370,755</u>	<u>8,985,900</u>	<u>384,855</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**Year Ended September 30, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Health and welfare				
County extension office	71,760	78,859	76,663	2,196
Special agencies	103,645	107,705	107,542	163
Total Health and welfare	<u>175,405</u>	<u>186,564</u>	<u>184,205</u>	<u>2,359</u>
<b>Total Expenditures</b>	<u>14,125,587</u>	<u>14,405,403</u>	<u>13,768,891</u>	<u>636,512</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(354,908)	(591,585)	(20,616)	570,969
<b>Other Financing Sources (Uses)</b>				
Other sources			352	352
Transfers out	(474,449)	(508,684)	(508,682)	2
<b>Total Other Financing Sources (Uses)</b>	<u>(474,449)</u>	<u>(508,684)</u>	<u>(508,330)</u>	<u>354</u>
Net Changes in Fund Balances	(829,357)	(1,100,269)	(528,946)	571,323
<b>Fund Balances, Beginning of Year</b>	4,562,183	4,562,183	4,562,183	
<b>Fund Balances, End of Year</b>	<u>\$ 3,732,826</u>	<u>\$ 3,461,914</u>	<u>\$ 4,033,237</u>	<u>\$ 571,323</u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
**For the Year Ended September 30, 2013**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 2,055,888	\$ 2,055,888	\$ 2,128,376	\$ 72,488
Charges for Services	1,045,000	1,045,000	933,895	(111,105)
Fees and Fines	139,907	139,907	152,977	13,070
Earnings on investments	4,000	4,000	7,002	3,002
Miscellaneous	2,000	2,000	4,480	2,480
<b>Total Revenues</b>	<u>3,246,795</u>	<u>3,246,795</u>	<u>3,226,730</u>	<u>(20,065)</u>
<b>Expenditures</b>				
Current:				
Highway and streets	<u>3,260,848</u>	<u>3,278,019</u>	<u>3,213,256</u>	<u>64,763</u>
<b>Total Expenditures</b>	<u>3,260,848</u>	<u>3,278,019</u>	<u>3,213,256</u>	<u>64,763</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(14,053)	(31,224)	13,474	44,698
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	<u>-</u>	<u>7,650</u>	<u>13,482</u>	<u>5,832</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>7,650</u>	<u>13,482</u>	<u>5,832</u>
Net Changes in Fund Balances	(14,053)	(23,574)	26,956	50,530
<b>Fund Balances - Beginning of Year</b>	<u>6,964</u>	<u>6,964</u>	<u>6,964</u>	
<b>Fund Balances - End of Year</b>	<u>\$ (7,089)</u>	<u>\$ (16,610)</u>	<u>\$ 33,920</u>	<u>\$ 50,530</u>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The County follows these procedures in establishing the budgetary data reflected in the financial report:

1. The County Judge and Commissioners' Court have departmental meetings with management to determine the departmental budget requests.
2. The County Judge and Commissioners must meet in several workshops to establish a proposed budget for the fiscal year commencing the following October. The operational budget includes proposed expenditures and the means of financing them. The proposed budget is filed with County Clerk and made available for public inspection at least 15 days prior to public budget hearing.
3. Public hearings are conducted to obtain taxpayer comments.
4. After the public hearings, the Commissioners' Court reviews the budget and makes any adjustments they feel necessary.
5. The budget is then legally enacted by the Commissioners' Court on or before October 1, in the timeframe required by statute.

Only the governing body, composed of the Commissioners' Court, may amend the budget after its adoption so long as the amendment continues to meet the requirements of Section 111 of the *Local Government Code*. During the year, several supplementary amendments to the original budget were required. Individual amendments were not material in relation to the original appropriations, and all amendments were legally made. The budget amounts shown in the combined financial statements represent the budget as amended at September 30, 2013. Under state statute, actual expenditures cannot exceed budgetary appropriations at any level for which the budget is formally approved. The County's legally adopted budget is at the department level in those funds with multiple departments and at the fund level in single department funds. Management can, with the exception of personnel items, make adjustments to their budget within the departmental level with Commissioners' Court approval. All budgets are fixed in nature. All governmental funds have legally adopted budgets. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures to budget are made on an ongoing basis. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget appropriations lapse at year-end. All encumbrances lapse at year-end.

**NACOGDOCHES COUNTY, TEXAS**  
**REQUIRED PENSION SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**September 30, 2013**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded/ (overfunded) Actuarial accrued liability (UAAL or OAAL)	Funded Ratio	Annual covered payroll (actuarial)	UAAL or OAAL as % of covered payroll
12/31/2010	\$ 23,308,312	\$ 26,592,527	\$ 3,284,215	87.65%	\$ 10,052,686	32.67%
12/31/2011	24,424,041	28,428,960	4,004,919	85.91%	10,302,084	38.87%
12/31/2012	25,615,889	30,101,140	4,485,251	85.10%	9,935,534	45.14%



**OTHER SUPPLEMENTARY INFORMATION**



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds**

**Personal Bond**

This fund is used to account for the receipts and disbursements of funds collected by the Sheriff's office from people bonded out of jail on personal bond. Expenditures from this fund are used to defray the costs of the personal bond program.

**County Attorney Fee Fund**

This fund is used to account for fees collected by the County Attorney under the "Hot Check" statute. Expenditures from this fund shall be at the sole discretion of the County Attorney and may be used only to defray the salaries and expenses of his office.

**County Law Library**

This fund is used to account for the receipt of library fees of the office collected by the County and District Clerks. Expenditures are restricted to the cost of maintaining the law library.

**Veterans Memorial Wall**

This fund is used to account for the receipt and expenditure of funds used to commemorate U.S. veterans. Funds are received from citizens for the purchase of plaques placed on the Memorial Wall.

**Nacogdoches Historical Commission**

This fund is used to account for the receipt and expenditure of funds used to support the County's various historical properties.

**Jury**

This fund is used to account for the costs of providing jury services for the County's court system. Funding is primarily from the annual property tax levy.

**Technology Fee**

This fund is used to account for receipts and disbursements of technology fees collected by the Justice Court Clerks. The funds may be used only to finance the purchase of technological enhancements for a Justice Court.

**District Court Technology**

This fund is used to account for receipts and disbursements of technology fees collected by the District Court. The funds may be used only to finance the purchase of technological enhancements.

**District Clerk Archive**

This fund is used to account for receipts and disbursements of resources relating to the archiving of records maintained by the District Clerk.

**County Clerk Records Management**

This fund is used to account for the receipt and expenditure of preservation fees assessed by the County Clerk. Such fees may only be used for records management or preservation projects for the County Clerk.

**District Clerk Records Management**

This fund is used to account for the receipt and expenditure of preservation fees assessed by the District Clerk. Such fees may only be used for records management or preservation projects for the District Clerk.



**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds (continued)**

**Record Management and Preservation**

This fund is used to account for receipt and expenditures of fees assessed on civil findings in the County, District, and Probate courts as required by state law. Such fees may only be spent on records management or preservation projects for the County.

**Security Fee**

This fund is used to account for the receipt and expenditure of courthouse security fees as required by state law. Such fees are assessed upon conviction in justice, County, or District Court and may be spent only for security services or devices for the courthouse.

**LEOSE Training**

This fund is used to account for the receipt and expenditure of state funding for the professional training of sheriff's officers and precinct constables. All funding is from state payments.

**D. A. Forfeiture**

This fund is used to account for the receipt and expenditure of settlements awarded by the District Court. Expenditures from this fund shall be at the sole discretion of the District Attorney and may be used only to defray the salaries and expenses of his office.

**D. A. Pretrial Intervention**

This fund is used to account for monies collected and expensed for a program for first time offenders, concluding in a dismissal of charges without offense.

**Constable Precinct 1 Forfeiture**

This fund is used to account for the receipt and expenditure of settlements awarded to Constable Precinct 1. Expenditures from this fund shall be at the sole discretion of Constable Precinct 1 and may be used only to defray the expenses of his office.

**Commitment Reduction Program**

This fund is used to account for the receipt and expenditure of Commitment Reduction grant funds from the Texas Juvenile Probation Commission. Funds are used for juvenile residential placements.

**Constable Precinct 4 Local Forfeiture**

This fund is used to account for the receipt and expenditure of settlements awarded to Constable Precinct 4. Expenditures from this fund shall be at the sole discretion of Constable Precinct 4 and may be used only to defray the expenses of his office.

**Election Services**

This fund is used to account for the receipt and expenditure of funds collected by the Elections office. Revenue from the use of County equipment for City and school elections is used solely for election expenditures and political party primaries.

**Chapter 19 Fund**

This fund is used to account for receipts and expenditures of funds received from the Texas Secretary of State. These funds are to aid in purchasing items or services that will enhance voter registration.

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds (continued)**

**HAVA**

This fund is used to account for the receipt and expenditure of funds received from Help America Vote Act through the U.S. Elections Assistance Commission. These funds are used for voting system replacement, voting system accessibility and general HAVA compliance.

**Task Force Local Forfeiture Fund**

This fund is used to account for the receipt and expenditure of local forfeitures awarded to the Task Force. Expenditures from this fund shall be at the sole discretion of the Task Force and may be used only to defray the expenses of the office.

**Victim Assistance Coordinator Fund**

This fund is used to account for the receipt and expenditure of juror donations. The funds are used by the Victim Assistance Coordinator for victim assistance programs.

**Lake Naconiche Fund**

This fund is used to account for revenues and expenditures for the operations of Lake Naconiche

**FEMA Fund**

This fund is used to account for revenues and expenditures as needed for Federal Emergency Management Agency public assistance grants.

**JAG Fund**

This fund is used to account for the receipt and expenditure of the Edward Byrne Memorial Justice Assistance Grant (JAG) for the U.S. Department of Justice-Office of Justice Programs. Funds are used for the Law Enforcement and Corrections Officer Training and Equipment Project.

**JAG Recovery Act Fund**

This fund is used to account for revenue and expenditures as required by the U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance FY09 Recovery Act Edward Byrne Memorial Justice Assistance Grant Program.

**Homeland Security Grant**

This fund is used to account for receipts and disbursements of Grants received from U.S. Homeland Security. The fund may be used only to finance the Homeland security.

**TJPC Interest Fund**

This fund is used to account for the receipt and expenditure of interest earned on idle grant funds. These funds are expended on juvenile probation services.

**County Court Unearned Fund**

This fund is used to account for fees collected by the County Clerk from law offices, etc. to offset their expenses for copies and paperwork obtained from the County Clerk.

**Local Juvenile Probation Fund**

This fund is used to account for the receipt and expenditure of probation fees received from juvenile offenders. Funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds (continued)**

**TYC Parole Contract Fund**

This fund is used to account for the receipt and expenditure of reimbursements from the Texas Youth Commission for juvenile parole services provided by the Nacogdoches County Juvenile Probation department. Currently, the funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

**Title IV-E Foster Care**

This fund is used to account for federal funds received for eligible juvenile probation children for the Title IV-E program.

**Vertex Title IV-E Enhanced Claims**

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program.

**TJPC State Aid Fund**

This fund is used to account for the receipt and expenditure of State Aid grant funds from the Texas Juvenile Probation Commission. Funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

**Basic Supervision Fund**

This fund is used to account for revenues received from the Texas Department of Criminal Justice-Criminal Justice Assistance Division (TDCJ-CJAD), as well as probation fees collected by the Community Supervision & Corrections Department (CSCD), for adult probation supervision services.

**Community Service Restitution Fund**

This fund is used to account for revenues received from the Texas Department of Criminal Justice-Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department community service restitution program.

**Sex Offender Counseling Fund**

This fund is used to account for revenues received from the Texas Department of Criminal Justice-Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department sex offender counseling program.

**Special Services Fund**

This fund is used to account for revenues received from the Texas Department of Criminal Justice – Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department substance abuse and mental health programs.

**RAPPH Grant**

This fund is used to account for the receipt and expenditure of grant funds from the Texas Department of State Health Services. Funds are used to attempt to reduce hospital admissions for adult county residents for specific potentially preventable hospitalization conditions.

**Road & Bridge Repair**

This fund is to account for revenue & expenses to repair county roads that have been damaged by oil company trucks, etc. The companies reimburse the County for damages to the road and the County repairs the road using these funds.

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds (continued)**

**CA Pretrial Intervention Fund**

This fund is used to account for monies collected and expensed for a program for first time offenders, concluding in a dismissal of charges without offense. Expenditures from this fund shall be at the sole discretion of the County Attorney.

**Shelter Fund**

This fund is used to account for the receipt and expenditure of building rent and equipment rent. Expenditures from this fund are for salaries and expenses associated with operating the community shelter.

**Exposition Center Fund**

This fund is used to account for the receipt and expenditure of inter-local city contributions, earnings from the County fair and other community events. Expenditures from this fund are for salaries and expenses associated with operating the Expo Center.

**Victim Coordinator Liaison Grant County Attorney**

This fund is used to account for the receipt and expenditure of the Victim Coordinator and Liaison Grant funds from the Texas Office of the Attorney General. Funds are used to pay the salary and associated expenditures for the Victim Assistance Coordinator position.

**Solid Waste**

This fund is used to account for the receipt and use of resources for the County's solid waste services.

**Community Shelter Grant**

This fund is used to account for the Federal Grant received by the County to build an emergency Shelter at the County's exposition center.

**Emergency Operating Center Grant**

The fund is used to account for the receipt and expenditure of grant funds from the TXDPS. Funds are used to construct an EOC

**NCSO State Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the District Court. Expenditures from this fund shall be at the sole discretion of the Sheriff and may be used only for law enforcement purposes.

**Constable Pct#4 Federal Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the US Department of Justice and US Treasury. Expenditures from this fund shall be at the sole discretion of Constable Pct#4 and may be used only for law enforcement purposes.

**Constable Pct#1 Federal Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the US Department of Justice and the US Treasury. Expenditures from this fund shall be at the sole discretion of Constable Pct# I and may be used only for law enforcement purposes.

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds (continued)**

**NCSO Federal Forfeiture Fund**

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the US Department of Justice and the US Treasury. Expenditures from this fund shall be at the sole discretion of the Sheriff and may be used only for law enforcement purposes.

**TJJJ Amendment #15**

This fund is used to account for the receipt and expenditure of State Aid grant funds from the Texas Juvenile Probation Commission. Funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

**TJJJ Mental Health Grant**

This fund is used to account for the receipt and expenditure of Mental Health grant funds from the Texas Juvenile Justice Department. Funds are used for juvenile probation mental health services provided by the Nacogdoches County Juvenile Probation department.

**Melrose Street Improvement Project**

This fund is used to account for the receipt and expenditure of grant funds from the Texas Department of Agriculture. Funds are used to repair aged and deteriorated streets.

**Capital Project Funds**

**Capital Projects Fund - Lake**

The Capital Projects Fund - Lake is used to account for financial resources to be used for the acquisition and construction of land and improvements for the Lake Naconiche project.

**Permanent Improvement**

This fund is used to account for the receipts and disbursements of funds for the purpose of infrastructure improvements.

**2004/06 Certificates of Obligation**

This fund is used to account for financial resources to be used for the acquisition and construction of County facilities.

**2010 Tax Notes**

This fund is used to account for financial resources to be used for the acquisition and construction of County facilities.

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
*September 30, 2013*

**Special Revenue Funds**

	<b>Personal Bond Fee Fund</b>	<b>County Attorney Fee Fund</b>	<b>County Law Library Fund</b>
<b>Assets</b>			
Cash and Cash Equivalents	\$ -	\$ 6,848	\$ 67,552
Investments			165,324
Taxes	-	-	-
Federal and state grants	-	-	-
Other receivables	-	1,232	-
Inventory	-	-	-
Prepaid Items	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 8,080</b>	<b>\$ 232,876</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 832	\$ 603
Accrued payroll	-	1,098	-
Retainage payable	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Unearned Revenues	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>1,930</b>	<b>603</b>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue-property taxes	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>			
<b>    Nonspendable:</b>			
Inventories and prepaids	-	-	-
<b>    Restricted:</b>			
Capital Projects	-	-	-
Grants	-	-	-
Records	-	-	-
Public safety	-	-	-
Judicial	-	6,150	232,273
Other	-	-	-
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>-</b>	<b>6,150</b>	<b>232,273</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ -</b>	<b>\$ 8,080</b>	<b>\$ 232,876</b>

**Special Revenue Funds**

<b>Veterans Memorial Wall Fund</b>	<b>Nacogdoches Historical Commission</b>	<b>Jury Fund</b>	<b>Technology Fee fund</b>
\$ 13,088	\$ 1,259	\$ 14,644	\$ 5,957
-	-	109,628	16,395
-	-	394	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 13,088</u>	<u>\$ 1,259</u>	<u>\$ 124,666</u>	<u>\$ 22,352</u>
\$ -	\$ 1,000	\$ 1,257	\$ 1,260
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>1,000</u>	<u>1,257</u>	<u>1,260</u>
-	-	372	-
<u>-</u>	<u>-</u>	<u>372</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	123,037	-
13,088	259	-	21,092
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>13,088</u>	<u>259</u>	<u>123,037</u>	<u>21,092</u>
<u>\$ 13,088</u>	<u>\$ 1,259</u>	<u>\$ 124,666</u>	<u>\$ 22,352</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2013**

	<b>Special Revenue Funds</b>			
	<b>District Court Technology</b>	<b>District Clerk Archive Fund</b>	<b>County Clerk Records Management</b>	<b>District Clerk Records Management</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 7,651	\$ 14,475	\$ 37,662	\$ 7,644
Investments	-	-	78,176	-
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 7,651</b>	<b>\$ 14,475</b>	<b>\$ 115,838</b>	<b>\$ 7,644</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,143	\$ -	\$ 15,057	\$ -
Accrued payroll	-	-	1,705	-
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>1,143</b>	<b>-</b>	<b>16,762</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Capital Projects	-	-	-	-
Grants	-	-	-	-
Records	6,508	14,475	99,076	7,644
Public safety	-	-	-	-
Judicial	-	-	-	-
Other	-	-	-	-
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>6,508</b>	<b>14,475</b>	<b>99,076</b>	<b>7,644</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 7,651</b>	<b>\$ 14,475</b>	<b>\$ 115,838</b>	<b>\$ 7,644</b>



**Special Revenue Funds**

<b>Record Management and Preservation</b>	<b>Security Fee Fund</b>	<b>LEOSE Training</b>	<b>D.A. Forfeiture Funds</b>
\$ 10,778	\$ 17,429	\$ 2,721	\$ 21,099
10,634	-	-	92,718
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>21,412</u>	<u>17,429</u>	<u>2,721</u>	<u>113,817</u>
\$ 156	\$ 2,962	\$ -	\$ 25,801
920	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,076</u>	<u>2,962</u>	<u>-</u>	<u>25,801</u>
-	-	-	-
-	-	-	-
-	-	-	-
20,336	-	-	-
-	14,467	2,721	-
-	-	-	88,016
-	-	-	-
-	-	-	-
<u>20,336</u>	<u>14,467</u>	<u>2,721</u>	<u>88,016</u>
\$ 21,412	\$ 17,429	\$ 2,721	\$ 113,817

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2013**

	<b>Special Revenue Funds</b>			
	<b>D.A. Pretrial Intervention</b>	<b>Constable Precinct 1 Forfeiture</b>	<b>Commitment Reduction Program</b>	<b>Constable Precinct 4 Local Forfeiture</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 18,817	\$ 5,617	\$ 13,660	\$ 905
Investments	30,007	-	-	-
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 48,824</b>	<b>\$ 5,617</b>	<b>\$ 13,660</b>	<b>\$ 905</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,014	\$ 40.00	\$ 18,960	\$ 9
Accrued payroll	309	-	-	32
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>1,323</b>	<b>40.00</b>	<b>18,960</b>	<b>41</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Capital Projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	47,501	5,577	-	864
Other	-	-	-	-
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>(5,300)</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>47,501</b>	<b>5,577</b>	<b>(5,300)</b>	<b>864</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 48,824</b>	<b>\$ 5,617</b>	<b>\$ 13,660</b>	<b>\$ 905</b>

**Special Revenue Funds**

<b>Election Services</b>	<b>Chapter 19 Funds</b>	<b>HAVA Fund</b>
\$ 11,015	\$ -	\$ 17,049
-	-	-
-	-	-
-	1,111	-
-	-	-
-	-	-
-	-	-
<u>\$ 11,015</u>	<u>\$ 1,111</u>	<u>\$ 17,049</u>
\$ 115	\$ -	\$ -
-	-	-
-	1,111	-
-	-	-
-	-	-
<u>115</u>	<u>1,111</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
-	-	-
-	-	-
-	-	17,049
-	-	-
-	-	-
10,900	-	-
-	-	-
<u>10,900</u>	<u>-</u>	<u>17,049</u>
<u>\$ 11,015</u>	<u>\$ 1,111</u>	<u>\$ 17,049</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2013**

	<b>Special Revenue Funds</b>			
	<b>Task Force Local Forfeiture Fund</b>	<b>Victim Assistance Coordinator Fund - District Attorney</b>	<b>Lake Naconiche Fund</b>	<b>FEMA Fund</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 73	\$ 4,819	\$ 12,696	\$ 21,714
Investments	-	-	-	-
Taxes	-	-	3,829	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	561	-
<b>Total Assets</b>	<b>\$ 73</b>	<b>\$ 4,819</b>	<b>\$ 17,086</b>	<b>\$ 21,714</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ 1,770	\$ -
Accrued payroll	-	-	2,521	-
Retainage payable	-	-	19	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>4,310</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue-property taxes	-	-	3,608	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>3,608</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	561	-
<b>Restricted:</b>				
Capital Projects	-	-	-	-
Grants	-	-	-	21,714
Records	-	-	-	-
Public safety	73	-	-	-
Judicial	-	4,819	-	-
Other	-	-	8,607	-
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>73</b>	<b>4,819</b>	<b>9,168</b>	<b>21,714</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 73</b>	<b>\$ 4,819</b>	<b>\$ 17,086</b>	<b>\$ 21,714</b>

**Special Revenue Funds**

<b>JAG Grant</b>	<b>JAG Recovery Act Grant</b>	<b>Homeland Security Grant</b>	<b>TJPC Interest Fund</b>	<b>County Court Unearned Fund</b>
(333)	333	\$ -	\$ 742	\$ 35,188
-	-	-	-	-
-	-	-	-	-
448	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 115</u>	<u>\$ 333</u>	<u>\$ -</u>	<u>\$ 742</u>	<u>\$ 35,188</u>
\$ 115	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	333	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>115</u>	<u>333</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	742	35,188
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>742</u>	<u>35,188</u>
<u>\$ 115</u>	<u>\$ 333</u>	<u>\$ -</u>	<u>\$ 742</u>	<u>\$ 35,188</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2013**

	<b>Special Revenue Funds</b>			
	<b>Local Juvenile Probation Fund</b>	<b>TYC Parole Contract Fund</b>	<b>Title IV E Funds Foster Care</b>	<b>Vertex Title IV E Enhanced Claims</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 7,937	\$ 219	\$ 6,345	\$ 14,819
Investments	31,181	-	31,493	224,583
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 39,118</b>	<b>\$ 219</b>	<b>\$ 37,838</b>	<b>\$ 239,402</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Capital Projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	39,118	219	37,838	239,402
Judicial	-	-	-	-
Other	-	-	-	-
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>39,118</b>	<b>219</b>	<b>37,838</b>	<b>239,402</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 39,118</b>	<b>\$ 219</b>	<b>\$ 37,838</b>	<b>\$ 239,402</b>

**Special Revenue Funds**

<b>TJPC State Aid Fund</b>	<b>Basic Supervision Fund</b>	<b>Community Service Restitution</b>	<b>Sex Offender Counseling</b>
\$ 53,622	\$ 121,114	\$ 11,167	\$ 2,721
-	622,878	-	-
-	-	-	-
-	-	-	-
-	1,398	-	-
-	-	-	-
-	5,402	-	-
<u>\$ 53,622</u>	<u>\$ 750,792</u>	<u>\$ 11,167</u>	<u>\$ 2,721</u>
\$ 6,052	\$ 19,819	\$ 1,367	\$ 901
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>6,052</u>	<u>19,819</u>	<u>1,367</u>	<u>901</u>
-	-	-	-
-	-	-	-
-	5,402	-	-
-	-	-	-
-	-	-	-
47,570	-	-	-
-	725,571	9,800	1,820
-	-	-	-
-	-	-	-
<u>47,570</u>	<u>730,973</u>	<u>9,800</u>	<u>1,820</u>
<u>\$ 53,622</u>	<u>\$ 750,792</u>	<u>\$ 11,167</u>	<u>\$ 2,721</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2013**

	<b>Special Revenue Funds</b>		
	<b>Special Services Fund</b>	<b>RAPPH Grant</b>	<b>Road &amp; Bridge Repair</b>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 14,017	\$ -	\$ 140,564
Investments	-	-	253,035
Taxes	-	-	-
Federal and state grants	-	3,792	-
Other receivables	-	-	-
Inventory	-	-	-
Prepaid Items	-	-	-
<b>Total Assets</b>	<b>\$ 14,017</b>	<b>\$ 3,792</b>	<b>\$ 393,599</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 1,065	\$ 3,792	\$ 29,657
Accrued payroll	-	-	-
Retainage payable	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Unearned Revenues	-	-	-
<b>Total Liabilities</b>	<b>1,065</b>	<b>3,792</b>	<b>29,657</b>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue-property taxes	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>			
<b>Nonspendable:</b>			
Inventories and prepaids	-	-	-
<b>Restricted:</b>			
Capital Projects	-	-	-
Grants	-	-	-
Records	-	-	-
Public safety	-	-	-
Judicial	12,952	-	-
Other	-	-	363,942
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>12,952</b>	<b>-</b>	<b>363,942</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 14,017</b>	<b>\$ 3,792</b>	<b>\$ 393,599</b>



**Special Revenue Funds**

<b>C.A. Pretrial Intervention Fund</b>	<b>Community Shelter Grant</b>	<b>Civic Center</b>	<b>Exposition Center Fund</b>
\$ 19,014	\$ -	\$ 20,255	\$ 7,628
10,002	-	-	40,288
-	-	-	-
-	-	-	-
-	-	-	23,750
-	-	-	5,382
-	-	7,042	10,327
<u>\$ 29,016</u>	<u>\$ -</u>	<u>\$ 27,297</u>	<u>\$ 87,375</u>
\$ 309	\$ -	\$ 20,312	\$ 36,775
779	-	5,585	6,586
-	-	-	-
-	-	-	-
-	-	-	-
-	-	1,400	14,505
<u>1,088</u>	<u>-</u>	<u>27,297</u>	<u>57,866</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
27,928	-	-	-
-	-	-	13,800
-	-	(7,042)	-
<u>27,928</u>	<u>-</u>	<u>-</u>	<u>29,509</u>
\$ 29,016	\$ -	\$ 27,297	\$ 87,375

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2013**

	<b>Special Revenue Funds</b>		
	<b>Victims Coordinator Liaison Grant County Attorney</b>	<b>Solid Waste Fund</b>	<b>Melrose Street Improvements</b>
<b>Assets</b>			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
Investments	-	-	-
Taxes	-	-	-
Federal and state grants	3,189	-	25,640
Other receivables	-	-	-
Inventory	-	-	-
Prepaid Items	-	-	-
<b>Total Assets</b>	<b>\$ 3,189</b>	<b>\$ -</b>	<b>\$ 25,640</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>			
Liabilities:			
Accounts payable	\$ 19	\$ -	\$ 11,785
Accrued payroll	-	-	-
Retainage payable	-	-	-
Due to other funds	3,170	-	13,855
Due to other governments	-	-	-
Unearned Revenues	-	-	-
<b>Total Liabilities</b>	<b>3,189</b>	<b>-</b>	<b>25,640</b>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue-property taxes	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balances:			
<b>Nonspendable:</b>			
Inventories and prepaids	-	-	-
<b>Restricted:</b>			
Capital Projects	-	-	-
Grants	-	-	-
Records	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Other	-	-	-
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,189</b>	<b>\$ -</b>	<b>\$ 25,640</b>

**Special Revenue Funds**

<b>NCSO State Forfeiture Fund</b>	<b>Constable Pct 4 Fed Forfeiture</b>	<b>NCSO Federal Forfeiture Fund</b>
\$ 8,089	\$ 6,782	\$ 16,159
10,067	-	40,269
-	-	-
-	-	-
2,000	-	-
-	-	-
-	-	-
<b>\$ 20,156</b>	<b>\$ 6,782</b>	<b>\$ 56,428</b>
\$ 1,989	\$ 155	\$ 3,951
-	-	-
-	-	-
-	-	-
-	-	-
<b>1,989</b>	<b>155</b>	<b>3,951</b>
-	-	-
-	-	-
-	-	-
-	-	-
18,167	6,627	52,477
-	-	-
-	-	-
<b>18,167</b>	<b>6,627</b>	<b>52,477</b>
<b>\$ 20,156</b>	<b>\$ 6,782</b>	<b>\$ 56,428</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2013**

	<b>Special Revenue Funds</b>			
	<b>Constable 1 Federal Forfeiture</b>	<b>TJJD Amendment 15</b>	<b>TJJD Grant Mental Health</b>	<b>Emergency Operations Center Grant</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,097	\$ -	\$ 7,732	\$ 25,233
Investments	-	-	-	-
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	5,000	-	825
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,097</b>	<b>\$ 5,000</b>	<b>\$ 7,732</b>	<b>\$ 26,058</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 26,058
Accrued payroll	-	-	-	-
Retainage payable	-	-	-	-
Due to other funds	-	16,250	-	-
Due to other governments	-	-	-	-
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>		<b>16,250</b>		<b>26,058</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Capital Projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	2,097	-	7,732	-
Other	-	-	-	-
<b>Unassigned</b>	<b>-</b>	<b>(11,250)</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>2,097</b>	<b>(11,250)</b>	<b>7,732</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,097</b>	<b>\$ 5,000</b>	<b>\$ 7,732</b>	<b>\$ 26,058</b>

**Capital Projects Funds**

<b>Capital Projects Fund- Lake</b>	<b>Permanent Improvement Fund</b>	<b>2004/2006 Certificate of Obligation</b>	<b>2010 Tax Notes</b>	<b>TOTALS</b>
\$ 82,910	\$ 2,427	\$ 53,497	\$ 8,038	\$ 1,003,488
596,905	-	115,783	168,939	2,648,305
-	-	-	-	4,223
-	-	-	-	34,180
-	-	-	-	34,205
-	-	-	-	5,382
-	-	-	-	23,332
<b>\$ 679,815</b>	<b>\$ 2,427</b>	<b>\$ 169,280</b>	<b>\$ 176,977</b>	<b>\$ 3,753,115</b>
\$ -	\$ -	\$ -	\$ 21,838	\$ 257,823
-	-	-	-	19,650
-	-	-	-	19
-	-	-	-	34,719
-	-	-	-	-
-	-	-	-	15,905
-	-	-	21,838	328,116
-	-	-	-	3,980
-	-	-	-	3,980
-	-	-	-	28,714
679,815	2,427	169,280	155,139	1,006,661
-	-	-	-	38,763
-	-	-	-	148,039
-	-	-	-	381,408
-	-	-	-	1,409,338
-	-	-	-	431,688
-	-	-	-	(23,592)
<b>679,815</b>	<b>2,427</b>	<b>169,280</b>	<b>155,139</b>	<b>3,421,019</b>
<b>\$ 679,815</b>	<b>\$ 2,427</b>	<b>\$ 169,280</b>	<b>\$ 176,977</b>	<b>\$ 3,753,115</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
*For the Year Ended September 30, 2013*

	<b>Personal Bond Fee Fund</b>	<b>County Attorney Fee Fund</b>	<b>County Law Library Fund</b>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Fees and fines	-	22,869	17,640
Intergovernmental	-	-	-
Earnings on investments	-	-	337
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>22,869</b>	<b>17,977</b>
<b>Expenditures</b>			
Current:			
General government	-	-	-
Administration of justice	-	33,244	5,941
Highway and streets	-	-	-
Health and welfare	-	-	-
Parks and recreation	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>33,244</b>	<b>5,941</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>			
	-	(10,375)	12,036
<b>Other Financing Sources (Uses)</b>			
Transfers in	585	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>585</b>	<b>-</b>	<b>-</b>
Net change in fund balances	585	(10,375)	12,036
<b>Fund balances - beginning of year</b>	<b>(585)</b>	<b>16,525</b>	<b>220,237</b>
<b>Fund balances - end of year</b>	<b>\$ -</b>	<b>\$ 6,150</b>	<b>\$ 232,273</b>

<b>Veterans Memorial Wall Fund</b>	<b>Nacogdoches Historical Commission</b>	<b>Jury Fund</b>	<b>Technology Fee fund</b>
\$ -	\$ -	\$ 5,476	\$ -
200	-	2,535	28,441
-	-	24,024	-
-	-	1,601	218
-	-	-	-
<u>200</u>	<u>-</u>	<u>33,636</u>	<u>28,659</u>
200	1,000	-	46,109
-	-	42,735	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>200</u>	<u>1,000</u>	<u>42,735</u>	<u>46,109</u>
-	(1,000)	(9,099)	(17,450)
-	1,000	-	-
-	-	-	-
<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
-	-	(9,099)	(17,450)
<u>13,088</u>	<u>259</u>	<u>132,136</u>	<u>38,542</u>
<u>\$ 13,088</u>	<u>\$ 259</u>	<u>\$ 123,037</u>	<u>\$ 21,092</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2013**

	<u>District Court Technology</u>	<u>District Clerk Archive Fund</u>	<u>County Clerk Records Management</u>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Fees and fines	9,242	3,699	123,641
Intergovernmental	-	-	-
Earnings on Investments	-	-	526
Miscellaneous	-	-	-
<b>Total Revenues</b>	<u>9,242</u>	<u>3,699</u>	<u>124,167</u>
<b>Expenditures</b>			
Current:			
General government	-	-	111,251
Administration of justice	9,869	-	-
Highway and streets	-	-	-
Health and welfare	-	-	-
Parks and recreation	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<u>9,869</u>	<u>-</u>	<u>111,251</u>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	(627)	3,699	12,916
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(627)	3,699	12,916
<b>Fund balances - beginning of year</b>	<u>7,135</u>	<u>10,776</u>	<u>86,160</u>
<b>Fund balances - end of year</b>	<u>\$ 6,508</u>	<u>\$ 14,475</u>	<u>\$ 99,076</u>



<b>District Clerk Records Management</b>	<b>Record Management and Preservation</b>	<b>Security Fee Fund</b>	<b>LEOSE Training</b>	<b>D.A. Forfeiture Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ -
3,546	32,067	49,869	-	57,992
-	-	-	-	-
-	139	-	-	1,083
-	-	10	-	6,000
<u>3,546</u>	<u>32,206</u>	<u>49,879</u>	<u>-</u>	<u>65,075</u>
-	31,911	-	-	-
5,688	-	37,447	1,706	79,428
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>5,688</u>	<u>31,911</u>	<u>37,447</u>	<u>1,706</u>	<u>79,428</u>
(2,142)	295	12,432	(1,706)	(14,353)
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>(2,142)</u>	<u>295</u>	<u>12,432</u>	<u>(1,706)</u>	<u>(14,353)</u>
9,786	20,041	2,035	4,427	102,369
<u>\$ 7,644</u>	<u>\$ 20,336</u>	<u>\$ 14,467</u>	<u>\$ 2,721</u>	<u>\$ 88,016</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2013**

	<b>D.A. Pretrial Intervention</b>	<b>Constable Precinct 1 Forfeiture</b>	<b>Commitment Reduction Program</b>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Fees and fines	19,928	-	-
Intergovernmental	-	-	81,961
Earnings on Investments	7	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>19,935</b>	<b>-</b>	<b>81,961</b>
<b>Expenditures</b>			
Current:			
General government	-	-	92,591
Administration of justice	7,386	869	-
Highway and streets	-	-	-
Health and welfare	-	-	-
Parks and recreation	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>7,386</b>	<b>869</b>	<b>92,591</b>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	12,549	(869)	(10,630)
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	12,549	(869)	(10,630)
<b>Fund balances - beginning of year</b>	<b>34,952</b>	<b>6,446</b>	<b>5,330</b>
<b>Fund balances - end of year</b>	<b>\$ 47,501</b>	<b>\$ 5,577</b>	<b>\$ (5,300)</b>

<b>Constable Precinct 4</b>				
<b>Local Forfeiture</b>	<b>Election Services</b>	<b>Chapter 19 Funds</b>	<b>HAVA Fund</b>	
\$ -	\$ -	\$ -	\$ -	
918	15,110	-	-	
-	-	3,663	50,000	
-	-	-	-	
-	-	-	-	
<u>918</u>	<u>15,110</u>	<u>3,663</u>	<u>50,000</u>	
-	27,018	3,663	50,223	
10,045	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
<u>10,045</u>	<u>27,018</u>	<u>3,663</u>	<u>50,223</u>	
(9,127)	(11,908)	-	(223)	
-	-	-	-	
-	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
(9,127)	(11,908)	-	(223)	
9,991	22,808	-	17,272	
<u>\$ 864</u>	<u>\$ 10,900</u>	<u>\$ -</u>	<u>\$ 17,049</u>	

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2013**

	<b>Task Force Local Forfeiture Fund</b>	<b>Victim Assistance Coordinator Fund - District Attorney</b>	<b>Lake Naconiche Fund</b>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ 53,591
Fees and fines	-	-	48,244
Intergovernmental	-	432	-
Earnings on Investments	-	-	-
Miscellaneous	25	-	1,712
<b>Total Revenues</b>	<b>25</b>	<b>432</b>	<b>103,547</b>
<b>Expenditures</b>			
Current:			
General government	-	-	-
Administration of justice	-	265	-
Highway and streets	-	-	-
Health and welfare	-	-	-
Parks and recreation	-	-	116,317
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>265</b>	<b>116,317</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>25</b>	<b>167</b>	<b>(12,770)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	13,000
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>13,000</b>
Net change in fund balances	25	167	230
<b>Fund balances - beginning of year</b>	<b>48</b>	<b>4,652</b>	<b>8,938</b>
<b>Fund balances - end of year</b>	<b>\$ 73</b>	<b>\$ 4,819</b>	<b>\$ 9,168</b>

<u>FEMA Fund</u>	<u>JAG Grant</u>	<u>JAG Recovery Act Grant</u>	<u>Homeland Security Grant</u>	<u>TJPC Interest Fund</u>	<u>County Court Unearned Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,934	-	-	-	-
-	-	-	-	369	-
-	-	-	-	-	159
<u>-</u>	<u>2,934</u>	<u>-</u>	<u>-</u>	<u>369</u>	<u>159</u>
-	-	-	-	-	-
-	2,934	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>2,934</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	369	159
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>-</u>
-	-	-	(7)	369	159
21,714	-	-	7	373	35,029
<u>\$ 21,714</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 742</u>	<u>\$ 35,188</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2013**

	<b>Local Juvenile Probation Fund</b>	<b>TYC Parole Contract Fund</b>	<b>Title IV E Funds Foster Care</b>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Fees and fines	3,450	-	-
Intergovernmental	-	-	-
Earnings on Investments	404	-	411
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>3,854</b>	<b>-</b>	<b>411</b>
<b>Expenditures</b>			
Current:			
General government	-	60	-
Administration of justice	212	-	-
Highway and streets	-	-	-
Health and welfare	-	-	-
Parks and recreation	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>212</b>	<b>60</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,642</b>	<b>(60)</b>	<b>411</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	3,642	(60)	411
<b>Fund balances - beginning of year</b>	<b>35,476</b>	<b>279</b>	<b>37,427</b>
<b>Fund balances - end of year</b>	<b>\$ 39,118</b>	<b>\$ 219</b>	<b>\$ 37,838</b>

<b>Vertex Title IV E Enhanced Claims</b>	<b>TJPC State Aid Fund</b>	<b>Basic Supervision Fund</b>	<b>Community Service Restitution</b>	<b>Sex Offender Counseling</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	773,589	-	-
-	384,051	378,905	37,922	10,881
1,176	-	1,003	-	-
-	-	4,198	-	-
<u>1,176</u>	<u>384,051</u>	<u>1,157,695</u>	<u>37,922</u>	<u>10,881</u>
2,748	-	-	-	-
-	387,677	1,107,498	42,542	10,881
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,748</u>	<u>387,677</u>	<u>1,107,498</u>	<u>42,542</u>	<u>10,881</u>
(1,572)	(3,626)	50,197	(4,620)	-
-	-	-	2,439	-
-	-	(5,624)	-	-
<u>-</u>	<u>-</u>	<u>(5,624)</u>	<u>2,439</u>	<u>-</u>
(1,572)	(3,626)	44,573	(2,181)	-
<u>240,974</u>	<u>51,196</u>	<u>686,400</u>	<u>11,981</u>	<u>1,820</u>
<u>\$ 239,402</u>	<u>\$ 47,570</u>	<u>\$ 730,973</u>	<u>\$ 9,800</u>	<u>\$ 1,820</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2013**

	<b>Special Services Fund</b>	<b>RAPPH Grant</b>	<b>Road &amp; Bridge Repair</b>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Fees and fines	51,798	-	784,058
Intergovernmental	-	57,119	-
Earnings on Investments	-	-	715
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>51,798</b>	<b>57,119</b>	<b>784,773</b>
<b>Expenditures</b>			
Current:			
General government	-	-	-
Administration of justice	51,232	-	-
Highway and streets	-	-	447,686
Health and welfare	-	57,119	-
Parks and recreation	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>51,232</b>	<b>57,119</b>	<b>447,686</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>566</b>	<b>-</b>	<b>337,087</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	3,185	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>3,185</b>	<b>-</b>	<b>-</b>
Net change in fund balances	3,751	-	337,087
<b>Fund balances - beginning of year</b>	<b>9,201</b>	<b>-</b>	<b>26,855</b>
<b>Fund balances - end of year</b>	<b>\$ 12,952</b>	<b>\$ -</b>	<b>\$ 363,942</b>



<b>C.A. Pretrial Intervention Fund</b>	<b>Community Shelter Grant</b>	<b>Civic Center</b>	<b>Exposition Center Fund</b>
\$ -	\$ -	\$ -	\$ -
26,400	-	67,218	-
-	273,627	-	95,000
3	-	-	288
-	-	-	403,357
<u>26,403</u>	<u>273,627</u>	<u>67,218</u>	<u>498,645</u>
-	-	-	-
14,545	-	-	-
-	-	-	-
-	273,627	-	-
-	-	252,042	580,588
-	-	-	-
<u>14,545</u>	<u>273,627</u>	<u>252,042</u>	<u>580,588</u>
11,858	-	(184,824)	(81,943)
-	-	184,824	65,000
-	-	-	-
<u>-</u>	<u>-</u>	<u>184,824</u>	<u>65,000</u>
11,858	-	-	(16,943)
16,070	-	-	46,452
<u>\$ 27,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,509</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2013**

	<b>Victims Coordinator Liaison Grant County Attorney</b>	<b>Solid Waste Fund</b>	<b>Melrose Street Improvements</b>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Fees and fines	-	-	-
Intergovernmental	33,465	-	40,678
Earnings on Investments	-	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>33,465</b>	<b>-</b>	<b>40,678</b>
<b>Expenditures</b>			
Current:			
General government	33,465	-	-
Administration of justice	-	-	-
Highway and streets	-	-	-
Health and welfare	-	-	-
Parks and recreation	-	-	-
Capital Outlay	-	-	40,678
<b>Total Expenditures</b>	<b>33,465</b>	<b>-</b>	<b>40,678</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	721	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>721</b>	<b>-</b>
Net change in fund balances	-	721	-
<b>Fund balances - beginning of year</b>	<b>-</b>	<b>(721)</b>	<b>-</b>
<b>Fund balances - end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>NCSO State Forfeiture Fund</b>	<b>Constable Pct 4 Fed Forfeiture</b>	<b>NCSO Federal Forfeiture Fund</b>
\$ -	\$ -	\$ -
12,164	10,687	41,839
-	-	-
68	-	276
36,128	-	36,949
<u>48,360</u>	<u>10,687</u>	<u>79,064</u>
-	-	-
30,193	4,060	26,587
-	-	-
-	-	-
-	-	-
<u>30,193</u>	<u>4,060</u>	<u>26,587</u>
18,167	6,627	52,477
-	-	-
-	-	-
<u>18,167</u>	<u>6,627</u>	<u>52,477</u>
-	-	-
<u>\$ 18,167</u>	<u>\$ 6,627</u>	<u>\$ 52,477</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2013**

	<b>Constable 1 Federal Forfeiture</b>	<b>TJJJ Amendment 15</b>	<b>TJJJ Grant Mental Health</b>	<b>Emergency Operations Center Grant</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	2,097	-	7,732	-
Intergovernmental	-	5,000	-	169,314
Earnings on Investments	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2,097</u>	<u>5,000</u>	<u>7,732</u>	<u>169,314</u>
<b>Expenditures</b>				
Current:				
General government	-	16,250	-	409,873
Administration of justice	-	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>16,250</u>	<u>-</u>	<u>409,873</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	2,097	(11,250)	7,732	(240,559)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	240,559
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240,559</u>
Net change in fund balances	2,097	(11,250)	7,732	-
<b>Fund balances - beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - end of year</b>	<u>\$ 2,097</u>	<u>\$ (11,250)</u>	<u>\$ 7,732</u>	<u>\$ -</u>

<b>Capital Projects Fund- Lake</b>	<b>Permanent Improvement Fund</b>	<b>2004/2006 Certificate of Obligation</b>	<b>2010 Tax Notes</b>	<b>TOTALS</b>
\$ -	\$ -	\$ -	\$ -	\$ 59,067
-	-	-	-	2,216,973
9,304	-	-	-	1,658,280
1,367	-	1,513	3,406	14,910
-	-	-	-	488,538
<u>10,671</u>	<u>-</u>	<u>1,513</u>	<u>3,406</u>	<u>4,437,768</u>
2,574	3,000	-	-	831,936
-	-	-	-	1,912,984
-	-	-	154,290	601,976
-	-	-	-	330,746
-	-	-	-	948,947
15,034	-	-	-	55,712
<u>17,608</u>	<u>3,000</u>	<u>-</u>	<u>154,290</u>	<u>4,682,301</u>
(6,937)	(3,000)	1,513	(150,884)	(244,533)
-	3,000	-	-	514,313
-	-	-	-	(5,631)
<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>508,682</u>
(6,937)	-	1,513	(150,884)	264,149
<u>686,752</u>	<u>2,427</u>	<u>167,767</u>	<u>306,023</u>	<u>3,156,870</u>
<u>\$ 679,815</u>	<u>\$ 2,427</u>	<u>\$ 169,280</u>	<u>\$ 155,139</u>	<u>\$ 3,421,019</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 1,930,020	\$ 2,055,074	\$ 125,054
Earnings on investments	5,000	8,518	3,518
<b>Total Revenues</b>	<u>1,935,020</u>	<u>2,063,592</u>	<u>128,572</u>
<b>Expenditures</b>			
Debt Service:			
Principal	1,505,000	1,505,000	
Interest	459,521	457,898	1,623
<b>Total Expenditures</b>	<u>1,964,521</u>	<u>1,962,898</u>	<u>1,623</u>
Net Changes in Fund Balances	(29,501)	100,694	130,195
<b>Fund Balances - Beginning of Year</b>	367,897	367,897	
<b>Fund Balances - End of Year</b>	<u>\$ 338,396</u>	<u>\$ 468,591</u>	<u>\$ 130,195</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COMMUNITY SHELTER GRANT**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 273,912	\$ 273,627	(285)
<b>Total Revenues</b>	<u>273,912</u>	<u>273,627</u>	<u>(285)</u>
<b>Expenditures</b>			
Current:			
Health and Welfare	<u>273,912</u>	<u>273,627</u>	<u>285</u>
<b>Total Expenditures</b>	<u>273,912</u>	<u>273,627</u>	<u>285</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**PERSONAL BOND FEE FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ -	\$ -	\$ -
Earnings on investments			-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Administration of justice			
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	-
<b>Other Financing Sources (Uses)</b>			
Transfers in	585	585	
<b>Total Other Financing Sources (Uses)</b>	<u>585</u>	<u>585</u>	
Net Changes in Fund Balances	585	585	-
<b>Fund Balances - Beginning of Year</b>	<u>(585)</u>	<u>(585)</u>	
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY ATTORNEY FEE FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ 25,000	\$ 22,869	\$ (2,131)
<b>Total Revenues</b>	<u>25,000</u>	<u>22,869</u>	<u>(2,131)</u>
<b>Expenditures</b>			
Current:			
Administration of justice	38,484	33,244	5,240
<b>Total Expenditures</b>	<u>38,484</u>	<u>33,244</u>	<u>5,240</u>
Net Changes in Fund Balances	(13,484)	(10,375)	3,109
<b>Fund Balances - Beginning of Year</b>	16,525	16,525	
<b>Fund Balances - End of Year</b>	<u>\$ 3,041</u>	<u>\$ 6,150</u>	<u>\$ 3,109</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**LAW LIBRARY FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ 17,000	\$ 17,640	\$ 640
Earnings on investments	500	337	(163)
<b>Total Revenues</b>	<u>17,500</u>	<u>17,977</u>	<u>477</u>
<b>Expenditures</b>			
Current:			
Administration of justice	<u>17,500</u>	<u>5,941</u>	<u>11,559</u>
<b>Total Expenditures</b>	<u>17,500</u>	<u>5,941</u>	<u>11,559</u>
Net Changes in Fund Balances	-	12,036	12,036
<b>Fund Balances - Beginning of Year</b>	<u>220,237</u>	<u>220,237</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 220,237</u>	<u>\$ 232,273</u>	<u>\$ 12,036</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**VETERANS MEMORIAL WALL FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ 3,750	\$ 200	\$ (3,550)
<b>Total Revenues</b>	<u>3,750</u>	<u>200</u>	<u>(3,550)</u>
<b>Expenditures</b>			
Current:			
Parks and recreation	<u>3,750</u>	<u>200</u>	<u>3,550</u>
<b>Total Expenditures</b>	<u>3,750</u>	<u>200</u>	<u>3,550</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>13,088</u>	<u>13,088</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 13,088</u>	<u>\$ 13,088</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**NACOGDOCHES COUNTY HISTORICAL COMMISSION**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	-	-	-
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
Current:			
General Administration	1,000	1,000	
<b>Total Expenditures</b>	1,000	1,000	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,000)	(1,000)	-
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,000	1,000	
<b>Total Other Financing Sources (Uses)</b>	1,000	1,000	
Net Changes in Fund Balances	-	-	
<b>Fund Balances - Beginning of Year</b>	259	259	
<b>Fund Balances - End of Year</b>	\$ 259	\$ 259	\$ -

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JURY FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 5,478	\$ 5,476	\$ (2)
Fees and Fines	2,000	2,535	535
Intergovernmental	18,000	24,024	6,024
Earnings on investments	1,000	1,601	601
<b>Total Revenues</b>	<u>26,478</u>	<u>33,636</u>	<u>7,158</u>
<b>Expenditures</b>			
Administration of justice	<u>65,900</u>	<u>42,735</u>	<u>23,165</u>
Net Changes in Fund Balances	(39,422)	(9,099)	30,323
<b>Fund Balances - Beginning of Year</b>	<u>132,136</u>	<u>132,136</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 92,714</u>	<u>\$ 123,037</u>	<u>\$ 30,323</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TECHNOLOGY FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ 30,000	\$ 28,441	\$ (1,559)
Earnings on investments	300	218	(82)
<b>Total Revenues</b>	<u>30,300</u>	<u>28,659</u>	<u>(1,641)</u>
<b>Expenditures</b>			
Current:			
Administration of justice	46,000	46,109	(109)
<b>Total Expenditures</b>	<u>46,000</u>	<u>46,109</u>	<u>(109)</u>
Net Changes in Fund Balances	(15,700)	(17,450)	(1,750)
<b>Fund Balances - Beginning of Year</b>	38,542	38,542	
<b>Fund Balances - End of Year</b>	<u>\$ 22,842</u>	<u>\$ 21,092</u>	<u>\$ (1,750)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT COURT RECORD TECHNOLOGY**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	9,000	9,242	\$ 242
<b>Total Revenues</b>	<u>9,000</u>	<u>9,242</u>	<u>242</u>
<b>Expenditures</b>			
Current:			
Administration of justice	9,000	9,869	(869)
<b>Total Expenditures</b>	<u>9,000</u>	<u>9,869</u>	<u>(869)</u>
Net Changes in Fund Balances	-	(627)	(627)
<b>Fund Balances - Beginning of Year</b>	7,135	7,135	
<b>Fund Balances - End of Year</b>	<u>\$ 7,135</u>	<u>\$ 6,508</u>	<u>\$ (627)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK ARCHIVE FUND**  
*For the Year Ended September 30, 2013*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fee and Fines	3,500	3,699	199
<b>Total Revenues</b>	<u>3,500</u>	<u>3,699</u>	<u>199</u>
<b>Expenditures</b>			
Current:			
General Administration	3,500	-	3,500
<b>Total Expenditures</b>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Net Changes in Fund Balances	-	3,699	3,699
<b>Fund Balances - Beginning of Year</b>	<u>10,776</u>	<u>10,776</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 10,776</u>	<u>\$ 14,475</u>	<u>\$ 3,699</u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY CLERK RECORDS MANAGEMENT FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ 187,800	\$ 123,641	\$ (64,159)
Earnings on investments	1,500	526	(974)
<b>Total Revenues</b>	<u>189,300</u>	<u>124,167</u>	<u>(65,133)</u>
<b>Expenditures</b>			
Current:			
General government	292,331	111,251	181,080
<b>Total Expenditures</b>	<u>292,331</u>	<u>111,251</u>	<u>181,080</u>
Net Changes in Fund Balances	(103,031)	12,916	115,947
<b>Fund Balances - Beginning of Year</b>	<u>86,160</u>	<u>86,160</u>	
<b>Fund Balances - End of Year</b>	<u>\$ (16,871)</u>	<u>\$ 99,076</u>	<u>\$ 115,947</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT COURT RECORD MANAGEMENT AND PRESERVATION FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ 3,600	\$ 3,546	\$ (54)
<b>Total Revenues</b>	<u>3,600</u>	<u>3,546</u>	<u>(54)</u>
<b>Expenditures</b>			
Current:			
General government	7,600	5,688	1,912
<b>Total Expenditures</b>	<u>7,600</u>	<u>5,688</u>	<u>1,912</u>
Net Changes in Fund Balances	(4,000)	(2,142)	1,858
<b>Fund Balances - Beginning of Year</b>	9,786	9,786	
<b>Fund Balances - End of Year</b>	<u>\$ 5,786</u>	<u>\$ 7,644</u>	<u>\$ 1,858</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**RECORD MANAGEMENT AND PRESERVATION FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ 34,000	\$ 32,067	\$ (1,933)
Earnings on investments	165	139	(26)
<b>Total Revenues</b>	<u>34,165</u>	<u>32,206</u>	<u>(1,959)</u>
<b>Expenditures</b>			
Current:			
General government	33,965	31,911	2,054
<b>Total Expenditures</b>	<u>33,965</u>	<u>31,911</u>	<u>2,054</u>
Net Changes in Fund Balances	200	295	95
<b>Fund Balances - Beginning of Year</b>	20,041	20,041	
<b>Fund Balances - End of Year</b>	<u>\$ 20,241</u>	<u>\$ 20,336</u>	<u>\$ 95</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**SECURITY FEE FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ 51,000	\$ 49,869	\$ (1,131)
Miscellaneous		10	10
<b>Total Revenues</b>	<u>51,000</u>	<u>49,879</u>	<u>(1,121)</u>
<b>Expenditures</b>			
Current:			
Administration of justice	39,970	37,447	2,523
<b>Total Expenditures</b>	<u>39,970</u>	<u>37,447</u>	<u>2,523</u>
Net Changes in Fund Balances	11,030	12,432	1,402
<b>Fund Balances - Beginning of Year</b>	<u>2,035</u>	<u>2,035</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 13,065</u>	<u>\$ 14,467</u>	<u>\$ 1,402</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**LEOSE TRAINING FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Administration of justice	4,426	1,706	2,720
<b>Total Expenditures</b>	<u>4,426</u>	<u>1,706</u>	<u>2,720</u>
Net Changes in Fund Balances	(4,426)	(1,706)	2,720
<b>Fund Balances - Beginning of Year</b>	4,427	4,427	
<b>Fund Balances - End of Year</b>	<u>\$ 1</u>	<u>\$ 2,721</u>	<u>\$ 2,720</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**D.A. FORFEITURE FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ -	\$ 57,992	\$ 57,992
Earnings on investments	375	1,083	708
Miscellaneous		6,000	6,000
<b>Total Revenues</b>	<u>375</u>	<u>65,075</u>	<u>64,700</u>
<b>Expenditures</b>			
Current:			
Administration of justice	63,293	79,428	(16,135)
<b>Total Expenditures</b>	<u>63,293</u>	<u>79,428</u>	<u>(16,135)</u>
Net Changes in Fund Balances	(62,918)	(14,353)	48,565
<b>Fund Balances - Beginning of Year</b>	102,369	102,369	
<b>Fund Balances - End of Year</b>	<u>\$ 39,451</u>	<u>\$ 88,016</u>	<u>\$ 48,565</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT ATTORNEY PRETRIAL INTERVENTION FUND**  
*For the Year Ended September 30, 2013*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fee and Fines	5,000	19,928	14,928
Earnings on Investments	-	7	7
<b>Total Revenues</b>	<u>5,000</u>	<u>19,935</u>	<u>14,935</u>
<b>Expenditures</b>			
Administration of Justice	12,680	7,386	5,294
<b>Total Expenditures</b>	<u>12,680</u>	<u>7,386</u>	<u>5,294</u>
Net Changes in Fund Balances	(7,680)	12,549	(20,229)
<b>Fund Balances - Beginning of Year</b>	<u>34,952</u>	<u>34,952</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 27,272</u>	<u>\$ 47,501</u>	<u>\$ (20,229)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CONSTABLE PCT 1 FORFEITURE**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	-	-	-
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
Administration of Justice	6,440	869	5,571
<b>Total Expenditures</b>	6,440	869	5,571
Net Changes in Fund Balances	(6,440)	(869)	5,571
<b>Fund Balances - Beginning of Year</b>	6,446	6,446	
<b>Fund Balances - End of Year</b>	<u>\$ 6</u>	<u>\$ 5,577</u>	<u>\$ 5,571</u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COMMITMENT REDUCTION PROGRAM**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 81,961	\$ 81,961	\$ -
<b>Total Revenues</b>	<u>81,961</u>	<u>81,961</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Administration of justice	81,961	92,591	(10,630)
<b>Total Expenditures</b>	<u>81,961</u>	<u>92,591</u>	<u>(10,630)</u>
Net Changes in Fund Balances	-	(10,630)	(10,630)
<b>Fund Balances - Beginning of Year</b>	5,330	5,330	
<b>Fund Balances - End of Year</b>	<u>\$ 5,330</u>	<u>\$ (5,300)</u>	<u>\$ (10,630)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CONSTABLE PCT. 4 FORFEITURES**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ 35,000	\$ 918	\$ (34,082)
Miscellaneous	500	-	(500)
<b>Total Revenues</b>	<u>35,500</u>	<u>918</u>	<u>(34,582)</u>
<b>Expenditures</b>			
Current:			
Administration of justice	26,000	10,045	15,955
<b>Total Expenditures</b>	<u>26,000</u>	<u>10,045</u>	<u>15,955</u>
Net Changes in Fund Balances	9,500	(9,127)	(18,627)
<b>Fund Balances - Beginning of Year</b>	<u>9,991</u>	<u>9,991</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 19,491</u>	<u>\$ 864</u>	<u>\$ (18,627)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**ELECTION SERVICES FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ 15,000	\$ 15,110	\$ 110
<b>Total Revenues</b>	<u>15,000</u>	<u>15,110</u>	<u>110</u>
<b>Expenditures</b>			
Current:			
General government	31,102	27,018	4,084
<b>Total Expenditures</b>	<u>31,102</u>	<u>27,018</u>	<u>4,084</u>
Net Changes in Fund Balances	(16,102)	(11,908)	4,194
<b>Fund Balances - Beginning of Year</b>	<u>22,808</u>	<u>22,808</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 6,706</u>	<u>\$ 10,900</u>	<u>\$ 4,194</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CHAPTER 19 FUNDS**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	10,000	3,663	(6,337)
<b>Total Revenues</b>	<u>10,000</u>	<u>3,663</u>	<u>(6,337)</u>
<b>Expenditures</b>			
General Administration	10,000	3,663	6,337
<b>Total Expenditures</b>	<u>10,000</u>	<u>3,663</u>	<u>6,337</u>
Net Changes in Fund Balances	-	-	
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**HAVA FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	30,000	50,000	\$ 20,000
<b>Total Revenues</b>	<u>30,000</u>	<u>50,000</u>	<u>20,000</u>
<b>Expenditures</b>			
Current:			
General government	30,000	50,223	(20,223)
<b>Total Expenditures</b>	<u>30,000</u>	<u>50,223</u>	<u>(20,223)</u>
Net Changes in Fund Balances	-	(223)	(223)
<b>Fund Balances - Beginning of Year</b>	<u>17,272</u>	<u>17,272</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 17,272</u>	<u>\$ 17,049</u>	<u>\$ (223)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TASK FORCE PROGRAM INCOME**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Miscellaneous	10,500	25	(10,475)
<b>Total Revenues</b>	<u>10,500</u>	<u>25</u>	<u>(10,475)</u>
<b>Expenditures</b>			
General Administration	10,500	-	10,500
<b>Total Expenditures</b>	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Net Changes in Fund Balances	-	25	25
<b>Fund Balances - Beginning of Year</b>	<u>48</u>	<u>48</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 48</u>	<u>\$ 73</u>	<u>\$ 25</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**VICTIMS ASSISTANCE COORDINATOR FUND - DISTRICT ATTORNEY**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 500	\$ 432	\$ (68)
<b>Total Revenues</b>	<u>500</u>	<u>432</u>	<u>(68)</u>
<b>Expenditures</b>			
Current:			
Administration of justice	2,000	265	1,735
<b>Total Expenditures</b>	<u>2,000</u>	<u>265</u>	<u>1,735</u>
Net Changes in Fund Balances	(1,500)	167	1,667
<b>Fund Balances - Beginning of Year</b>	<u>4,652</u>	<u>4,652</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 3,152</u>	<u>\$ 4,819</u>	<u>\$ 1,667</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**LAKE NACONICHE FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 51,658	\$ 53,591	\$ 1,933
Fees and Fines	10,500	48,244	37,744
Miscellaneous	1,476	1,712	236
<b>Total Revenues</b>	<u>63,634</u>	<u>103,547</u>	<u>39,913</u>
<b>Expenditures</b>			
Current:			
Parks and Recreation	129,854	116,317	13,537
<b>Total Expenditures</b>	<u>129,854</u>	<u>116,317</u>	<u>13,537</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(66,220)	(12,770)	53,450
<b>Other Financing Sources (Uses)</b>			
Transfers in	65,892	13,000	52,892
<b>Total Other Financing Sources (Uses)</b>	65,892	13,000	52,892
Net Changes in Fund Balances	(328)	230	106,342
<b>Fund Balances - Beginning of Year</b>	8,938	8,938	
<b>Fund Balances - End of Year</b>	<u>\$ 8,610</u>	<u>\$ 9,168</u>	<u>\$ 106,342</u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**NCSO STATE FORFEITURE FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ 9,400	\$ 12,164	\$ 2,764
Earnings on investments		68	68
Miscellaneous	42,299	36,128	(6,171)
<b>Total Revenues</b>	<u>51,699</u>	<u>48,360</u>	<u>(3,339)</u>
<b>Expenditures</b>			
Current:			
Administration of justice	54,499	30,193	24,306
<b>Total Expenditures</b>	<u>54,499</u>	<u>30,193</u>	<u>24,306</u>
Net Changes in Fund Balances	(2,800)	18,167	20,967
<b>Fund Balances - Beginning of Year</b>			
<b>Fund Balances - End of Year</b>	<u>\$ (2,800)</u>	<u>\$ 18,167</u>	<u>\$ 20,967</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JAG FUND**  
**For the Year Ended September 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 5,930	\$ 2,934	\$ (2,996)
<b>Total Revenues</b>	<u>5,930</u>	<u>2,934</u>	<u>(2,996)</u>
<b>Expenditures</b>			
Current:			
Administration of justice	<u>5,930</u>	<u>2,934</u>	<u>2,996</u>
<b>Total Expenditures</b>	<u>5,930</u>	<u>2,934</u>	<u>2,996</u>
Net Changes in Fund Balances			
<b>Fund Balances - Beginning of Year</b>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Fund Balances - End of Year</b>	<u>\$          </u>	<u>\$          </u>	<u>\$          </u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY ATTORNEY PRETRIAL INTERVENTION FUND**  
*For the Year Ended September 30, 2013*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	13,107	26,400	13,293
Earnings on Investments		3	3
<b>Total Revenues</b>	<u>13,107</u>	<u>26,403</u>	<u>13,296</u>
<b>Expenditures</b>			
Administration of Justice	<u>14,658</u>	<u>14,545</u>	<u>113</u>
<b>Total Expenditures</b>	<u>14,658</u>	<u>14,545</u>	<u>113</u>
Net Changes in Fund Balances	(1,551)	11,858	13,409
<b>Fund Balances - Beginning of Year</b>	<u>16,070</u>	<u>16,070</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 14,519</u>	<u>\$ 27,928</u>	<u>\$ 13,409</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**EMERGENCY OPERATIONS CENTER**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 293,673	\$ 169,314	\$ (124,359)
<b>Total Revenues</b>	<u>293,673</u>	<u>169,314</u>	<u>(124,359)</u>
<b>Expenditures</b>			
Current:			
General Government	410,449	409,873	576
<b>Total Expenditures</b>	<u>410,449</u>	<u>409,873</u>	<u>576</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(116,776)	(240,559)	(123,783)
<b>Other Financing Sources (Uses)</b>			
Transfers in	240,559	240,559	
<b>Total Other Financing Sources (Uses)</b>	<u>240,559</u>	<u>240,559</u>	
Net Changes in Fund Balances	123,783	-	(123,783)
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 123,783</u>	<u>\$ -</u>	<u>\$ (123,783)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CIVIC CENTER**  
*For the Year Ended September 30, 2013*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ 182,500	\$ 67,218	\$ (115,282)
<b>Total Revenues</b>	<u>182,500</u>	<u>67,218</u>	<u>(115,282)</u>
<b>Expenditures</b>			
Current:			
Parks and Recreation	300,300	252,042	48,258
<b>Total Expenditures</b>	<u>300,300</u>	<u>252,042</u>	<u>48,258</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(117,800)	(184,824)	(67,024)
<b>Other Financing Sources (Uses)</b>			
Transfers in	184,824	184,824	
<b>Total Other Financing         Sources (Uses)</b>	<u>184,824</u>	<u>184,824</u>	
Net Changes in Fund Balances	67,024	-	-
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 67,024</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**EXPOSITION CENTER FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 95,000	\$ 95,000	\$
Earnings on investments	200	288	88
Events and Miscellaneous	341,000	403,357	62,357
<b>Total Revenues</b>	<u>436,200</u>	<u>498,645</u>	<u>62,445</u>
<b>Expenditures</b>			
Current:			
Parks and recreation-Exposition	636,340	580,588	55,752
<b>Total Expenditures</b>	<u>636,340</u>	<u>580,588</u>	<u>55,752</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(200,140)	(81,943)	118,197
<b>Other Financing Sources (Uses)</b>			
Transfers in	156,742	65,000	(91,742)
<b>Total Other Financing Sources (Uses)</b>	<u>156,742</u>	<u>65,000</u>	<u>(91,742)</u>
Net Changes in Fund Balances	(43,398)	(16,943)	26,455
<b>Fund Balances - Beginning of Year</b>	46,452	46,452	
<b>Fund Balances - End of Year</b>	<u>\$ 3,054</u>	<u>\$ 29,509</u>	<u>\$ 26,455</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**SPECIAL SERVICES FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ 60,071	\$ 51,798	\$ (8,273)
<b>Total Revenues</b>	<u>60,071</u>	<u>51,798</u>	<u>(8,273)</u>
<b>Expenditures</b>			
Current:			
Administration of Justice	63,371	51,232	12,139
<b>Total Expenditures</b>	<u>63,371</u>	<u>51,232</u>	<u>12,139</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(3,300)	566	3,866
<b>Other Financing Sources (Uses)</b>			
Transfers in	3,300	3,185	(115)
<b>Total Other Financing Sources (Uses)</b>	<u>3,300</u>	<u>3,185</u>	<u>(115)</u>
Net Changes in Fund Balances	-	3,751	3,751
<b>Fund Balances - Beginning of Year</b>	<u>9,201</u>	<u>9,201</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 9,201</u>	<u>\$ 12,952</u>	<u>\$ 3,751</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**RAPPH GRANT**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 57,119	\$ 57,119	\$ -
<b>Total Revenues</b>	<u>57,119</u>	<u>57,119</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Health and welfare	57,119	57,119	-
<b>Total Expenditures</b>	<u>57,119</u>	<u>57,119</u>	<u>-</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE REPAIR FUND**  
*For the Year Ended September 30, 2013*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 100,000	\$ 784,058	\$ 684,058
Earnings on investments	-	715	715
<b>Total Revenues</b>	<u>100,000</u>	<u>784,773</u>	<u>684,773</u>
<b>Expenditures</b>			
Current:			
Road & Bridge Maintenance	100,000	447,686	(347,686)
<b>Total Expenditures</b>	<u>100,000</u>	<u>447,686</u>	<u>(347,686)</u>
Net Changes in Fund Balances	-	337,087	337,087
<b>Fund Balances - Beginning of Year</b>	<u>26,855</u>	<u>26,855</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 26,855</u>	<u>\$ 363,942</u>	<u>\$ 337,087</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**PERMANENT IMPROVEMENT FUND**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
General Administration	4,000	3,000	1,000
Capital Outlay	5,000		5,000
<b>Total Expenditures</b>	<u>9,000</u>	<u>3,000</u>	<u>6,000</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(9,000)	(3,000)	6,000
<b>Other Financing Sources (Uses)</b>			
Transfers in	9,000	3,000	(6,000)
<b>Total Other Financing Sources (Uses)</b>	<u>9,000</u>	<u>3,000</u>	<u>(6,000)</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>2,427</u>	<u>2,427</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 2,427</u>	<u>\$ 2,427</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**2004/2006 CERTIFICATE OF OBLIGATION**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Earnings on investments	\$ 1,000	\$ 1,513	\$ 513
<b>Total Revenues</b>	<u>1,000</u>	<u>1,513</u>	<u>513</u>
<b>Expenditures</b>			
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,000	1,513	513
<b>Other Financing Sources (Uses)</b>			
Transfers (out)	<u>-</u>	<u>-</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	
Net Changes in Fund Balances	1,000	1,513	513
<b>Fund Balances - Beginning of Year</b>	<u>167,767</u>	<u>167,767</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 168,767</u>	<u>\$ 169,280</u>	<u>\$ 513</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CAPITAL PROJECTS - LAKE**  
*For the Year Ended September 30, 2013*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 63,700	\$ 9,304	\$ (54,396)
Earnings on Investments	1,000	1,367	367
<b>Total Revenues</b>	<u>64,700</u>	<u>10,671</u>	<u>(54,029)</u>
<b>Expenditures</b>			
Current:			
General Administration	26,000	2,574	23,426
Capital Outlay	330,138	15,034	315,104
<b>Total Expenditures</b>	<u>356,138</u>	<u>17,608</u>	<u>338,530</u>
Net Changes in Fund Balances	(291,438)	(6,937)	284,501
<b>Fund Balances - Beginning of Year</b>	<u>686,752</u>	<u>686,752</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 395,314</u>	<u>\$ 679,815</u>	<u>\$ 284,501</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**2010 TAX NOTES**  
**For the Year Ended September 30, 2013**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Earnings on investments	\$ 2,500	\$ 3,406	\$ 906
<b>Total Revenues</b>	<u>2,500</u>	<u>3,406</u>	<u>906</u>
<b>Expenditures</b>			
Current:			
General Administration	298,070	154,290	143,780
<b>Total Expenditures</b>	<u>298,070</u>	<u>154,290</u>	<u>143,780</u>
Net Changes in Fund Balances	(295,570)	(150,884)	144,686
<b>Fund Balances - Beginning of Year</b>	<u>306,023</u>	<u>306,023</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 10,453</u>	<u>\$ 155,139</u>	<u>\$ 144,686</u>

## **Agency Funds**

### **State Agency**

This fund is used to account for the receipt and remittance of fees and court costs collected by the County that are solely due to the State.

### **Cash Bond**

This fund is used to account for the deposits from individuals for cash bonds and deposits from bail bondsmen for surety.

### **Tax Assessor**

This fund is used to account for vehicle inventory tax (VIT) collected from new and used auto dealerships and remitted to the State Comptroller's Office.

### **District Clerk Trust**

This fund is used to account for the receipt and expenditure of funds placed in the trust account by court order for settlement of an account.

### **Sheriff**

This fund is used to account for monies seized through the caused law enforcement operations. The money is held in this account pending the outcome of the court case.

### **District Attorney Seizure**

This fund is used to account for monies seized through the course of law enforcement operations. The money is held in this account pending the outcome of the court case.

### **County Attorney Restitution**

This fund is used to account for restitution collected by the County Attorney under the "Hot Check" statute. Restitution from this fund is remitted to the merchants.

### **County Clerk Trust**

This fund is used to account for receipt and expenditure of funds placed in the trust account by court order for the settlement of an account.

### **Constable Precinct 2 Seizure**

This fund is used to account for monies seized through the course of law enforcement operations. The money is held in this account pending the outcome of the court case.

### **Constable Precinct 4 Seizure**

This fund is used to account for monies seized through the course of law enforcement operations. The money is held in this account pending the outcome of the court case.

### **Juvenile Probation**

This fund is used to account for restitution payments collected by the Juvenile Probation department.

### **District Probation**

This fund is used to account for restitution payments collected by the District Probation department.

### **Other Trust and Agency**

These funds account for various small fees that are to be remitted to other agencies.

**NACOGDOCHES COUNTY, TEXAS****STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND***For the Year Ended September 30, 2013*

	<u>Balance 10/1/2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 9/30/2013</u>
<b>State Agency</b>				
<b>Assets</b>				
Cash and cash equivalents	<u>\$ 904,851</u>	<u>\$ 12,500,654</u>	<u>\$ 12,395,897</u>	<u>\$ 1,009,608</u>
<b>Liabilities</b>				
Due to other agencies and beneficiaries	<u>\$ 904,851</u>	<u>\$ 12,500,654</u>	<u>\$ 12,395,897</u>	<u>\$ 1,009,608</u>
<b>Cash Bond</b>				
<b>Assets</b>				
Cash and cash equivalents	<u>\$ 216,348</u>	<u>\$ 80,426</u>	<u>\$ 84,926</u>	<u>\$ 211,848</u>
<b>Liabilities</b>				
Due to other agencies and beneficiaries	<u>\$ 216,348</u>	<u>\$ 80,426</u>	<u>\$ 84,926</u>	<u>\$ 211,848</u>
<b>Tax Assessor</b>				
<b>Assets</b>				
Cash and cash equivalents	<u>\$ 246,942</u>	<u>\$ 342,068</u>	<u>\$ 340,118</u>	<u>\$ 248,892</u>
<b>Liabilities</b>				
Due to other agencies and beneficiaries	<u>\$ 246,942</u>	<u>\$ 342,068</u>	<u>\$ 340,118</u>	<u>\$ 248,892</u>
<b>District Clerk</b>				
<b>Assets</b>				
Cash and cash equivalents	<u>\$ 1,567,828</u>	<u>\$ 329,963</u>	<u>\$ 512,321</u>	<u>\$ 1,385,470</u>
<b>Liabilities</b>				
Due to other agencies and beneficiaries	<u>\$ 1,567,828</u>	<u>\$ 329,963</u>	<u>\$ 512,321</u>	<u>\$ 1,385,470</u>
<b>Sheriff</b>				
<b>Assets</b>				
Cash and cash equivalents	<u>\$ 205,651</u>	<u>\$ 1,136,683</u>	<u>\$ 1,067,069</u>	<u>\$ 275,265</u>
<b>Liabilities</b>				
Due to other agencies and beneficiaries	<u>\$ 205,651</u>	<u>\$ 1,136,683</u>	<u>\$ 1,067,069</u>	<u>\$ 275,265</u>
<b>District Attorney</b>				
<b>Assets</b>				
Cash and cash equivalents	<u>\$ 59,439</u>	<u>\$ 135,028</u>	<u>\$ 135,577</u>	<u>\$ 58,890</u>
<b>Liabilities</b>				
Due to other agencies and beneficiaries	<u>\$ 59,439</u>	<u>\$ 135,028</u>	<u>\$ 135,577</u>	<u>\$ 58,890</u>

**NACOGDOCHES COUNTY, TEXAS****STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND***For the Year Ended September 30, 2013*

	<u>Balance 10/1/2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 9/30/2013</u>
<b>County Attorney Restitution</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 13,458	\$ 153,514	\$ 152,404	\$ 14,568
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 13,458	\$ 153,514	\$ 152,404	\$ 14,568
<b>County Clerk</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,024,977	\$ 1,099,126	\$ 1,370,134	\$ 753,969
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 1,024,977	\$ 1,099,126	\$ 1,370,134	\$ 753,969
<b>Constable Precinct 2 Seizure Account</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 8,965	\$ -	\$ -	\$ 8,965
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 8,965	\$ -	\$ -	\$ 8,965
<b>Constable Precinct 4 Seizure Account</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 17,632	\$ 6,132	\$ 11,500
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ -	\$ 17,632	\$ 6,132	\$ 11,500
<b>Juvenile Probation</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 9,786	\$ 4,499	\$ 5,287
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ -	\$ 9,786	\$ 4,499	\$ 5,287



**NACOGDOCHES COUNTY, TEXAS**

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND**

*For the Year Ended September 30, 2013*

	<u>Balance 10/1/2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 9/30/2013</u>
<b>District Probation</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 173,263	\$ 173,163	\$ 100
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ -	\$ 173,263	\$ 173,163	\$ 100
<b>Other Trust and Agency</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,799	\$ 53,078	\$ 52,828	\$ 2,049
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 1,799	\$ 53,078	\$ 52,828	\$ 2,049
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 4,250,258	\$ 16,031,221	\$ 16,295,068	\$ 3,986,411
<b>Total Assets</b>	<u>\$ 4,250,258</u>	<u>\$ 16,031,221</u>	<u>\$ 16,295,068</u>	<u>\$ 3,986,411</u>
<b>Liabilities</b>				
Due to other agencies and beneficiaries	4,250,258	16,031,221	16,295,068	3,986,411
<b>Total Liabilities</b>	<u>\$ 4,250,258</u>	<u>\$ 16,031,221</u>	<u>\$ 16,295,068</u>	<u>\$ 3,986,411</u>



## UNAUDITED STATISTICAL SECTION

This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends	138
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	143
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	147
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	151
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	153
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**NACOGDOCHES COUNTY, TEXAS**  
**NET ASSETS BY COMPONENT -**  
**ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

Table 1

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012 as restated	2013
<b>Governmental activities:</b>										
Investment in capital assets	\$ 1,716,713	\$ 3,813,308	\$ 16,827,447	\$ 18,248,955	\$ 19,123,372	\$ 21,210,477	\$ 22,131,260	\$ 25,128,198	\$ 31,771,099	\$ 34,423,191
Restricted	330,256	80,910	1,004,126	1,970,108	2,032,094	3,364,171	2,795,784	2,673,019	3,623,746	4,020,782
Unrestricted	<u>3,651,286</u>	<u>3,948,966</u>	<u>2,742,303</u>	<u>4,617,051</u>	<u>6,167,739</u>	<u>7,060,630</u>	<u>7,914,249</u>	<u>5,711,596</u>	<u>4,515,965</u>	<u>4,134,392</u>
<b>Total governmental activities net assets</b>	<u>\$ 5,698,255</u>	<u>\$ 7,843,184</u>	<u>\$ 20,573,876</u>	<u>\$ 24,836,114</u>	<u>\$ 27,323,205</u>	<u>\$ 31,635,278</u>	<u>\$ 32,841,293</u>	<u>\$ 33,512,813</u>	<u>\$ 39,910,810</u>	<u>\$ 42,578,365</u>
<b>Primary Government:</b>										
<b>Total primary government net assets</b>	<u>\$ 5,698,255</u>	<u>\$ 7,843,184</u>	<u>\$ 20,573,876</u>	<u>\$ 24,836,114</u>	<u>\$ 27,323,205</u>	<u>\$ 31,635,278</u>	<u>\$ 32,841,293</u>	<u>\$ 33,512,813</u>	<u>\$ 39,910,810</u>	<u>\$ 42,578,365</u>

In fiscal year 2006, the County added infrastructure increasing invested in capital assets, net of related debt.

**NACOGDOCHES COUNTY, TEXAS**  
**CHANGES IN NET ASSETS - ACCRUAL**  
**BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

*Table 2*  
*Page 1 of 2*

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
Governmental Activities:										
General administration	\$ 3,043,181	\$ 3,034,138	\$ 3,319,041	\$ 3,562,056	\$ 4,463,517	\$ 5,270,755	\$ 4,833,380	\$ 4,818,604	\$ 4,966,895	\$ 4,938,327
Judicial and law enforcement	8,181,428	8,941,202	8,400,295	8,176,146	8,167,253	9,178,094	12,713,898	12,615,792	11,646,953	9,650,725
Highways and streets	3,015,139	2,512,232	2,200,996	2,652,077	3,150,367	3,095,812	3,348,465	3,820,634	1,705,790	3,553,521
Health and welfare	370,247	303,172	435,993	562,028	453,461	614,387	473,135	235,607	377,876	954,491
Culture and recreation	455,272	444,453	494,941	544,329	573,304	607,954	854,532	879,640	1,077,685	1,175,569
Solid waste	99,678	92,699	106,829	51,337	49,712	50,134	43,109	16,230		
Sanitation	148,873	33,783	260,219							
Interest on long-term debt	599,313	878,859	743,859	954,514	803,329	805,909	736,844	687,834	529,994	493,491
<b>Total governmental activities expenses</b>	<b>\$ 15,913,131</b>	<b>\$ 16,240,538</b>	<b>\$ 15,962,173</b>	<b>\$ 16,502,487</b>	<b>\$ 17,660,943</b>	<b>\$ 19,623,045</b>	<b>\$ 23,003,363</b>	<b>\$ 23,074,341</b>	<b>\$ 20,305,193</b>	<b>\$ 20,766,124</b>
Total primary government expenses	\$ 15,913,131	\$ 16,240,538	\$ 15,962,173	\$ 16,502,487	\$ 17,660,943	\$ 19,623,045	\$ 23,003,363	\$ 23,074,341	\$ 20,305,193	\$ 20,766,124
<b>Program Revenues</b>										
Governmental Activities:										
Charges for services:										
General government	\$ 549,879	\$ 624,042	\$ 658,807	\$ 699,708	\$ 821,288	\$ 904,447	\$ 263,078	\$ 324,293	\$ 261,204	\$ 324,413
Judicial and law enforcement	3,169,419	3,583,232	3,358,313	4,615,857	3,616,721	3,397,445	4,928,604	4,557,432	4,378,408	4,100,166
Highways and streets	1,153,985	1,190,669	1,448,650	1,365,522	1,215,039	1,305,416	1,400,740	1,594,596	1,840,700	1,802,584
Health and welfare							4,595			40,678
Culture and recreation	292,372	218,468	316,472	322,676	334,217	325,317	440,374	965,928	504,817	538,303
Solid waste	39,171	41,190	42,833	61,779	59,534	53,140	11,274	5,801		
Sanitation	36,068	38,303	32,025							
Operating Grants and Contributions:	1,398,568	1,747,171	1,491,889	424,121	974,879	1,661,225	1,134,010	1,517,183	2,163,200	1,248,753
Capital grants and contributions:	1,130,841	1,642,513	1,228,844	805,789	1,115,305	360,343	36,779	1,632,533	3,479,293	273,627
<b>Total governmental activities program revenues</b>	<b>\$ 7,770,303</b>	<b>\$ 9,085,588</b>	<b>\$ 8,577,833</b>	<b>\$ 8,295,452</b>	<b>\$ 8,136,983</b>	<b>\$ 8,007,333</b>	<b>\$ 8,219,454</b>	<b>\$ 10,597,766</b>	<b>\$ 12,627,622</b>	<b>\$ 8,328,524</b>
Total primary government program revenues	\$ 7,770,303	\$ 9,085,588	\$ 8,577,833	\$ 8,295,452	\$ 8,136,983	\$ 8,007,333	\$ 8,219,454	\$ 10,597,766	\$ 12,627,622	\$ 8,328,524

**NACOGDOCHES COUNTY, TEXAS**  
**CHANGES IN NET ASSETS - ACCRUAL**  
**BASIS OF ACCOUNTING (continued)**  
**LAST TEN FISCAL YEARS**

*Table 2*  
*Page 2 of 2*

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (8,142,828)	\$ (7,154,950)	\$ (7,384,340)	\$ (8,207,035)	\$ (9,523,960)	\$ (11,615,712)	\$ (14,783,909)	\$ (12,476,575)	\$ (7,677,571)	\$ (12,437,600)
<b>Total primary government net (expense)/revenue</b>	<u>\$ (8,142,828)</u>	<u>\$ (7,154,950)</u>	<u>\$ (7,384,340)</u>	<u>\$ (8,207,035)</u>	<u>\$ (9,523,960)</u>	<u>\$ (11,615,712)</u>	<u>\$ (14,783,909)</u>	<u>\$ (12,476,575)</u>	<u>\$ (7,677,571)</u>	<u>\$ (12,437,600)</u>
<b>General Revenues and Other</b>										
<b>Changes in Net Assets</b>										
Governmental Activities:										
Taxes										
Property taxes	\$ 8,027,272	\$ 8,637,985	\$ 9,437,429	\$11,219,869	\$12,448,313	\$13,961,224	14,389,799	13,298,430	13,476,474	14,415,137
Other	72,364	73,640	119,444	\$161,795	\$125,643	\$94,266	320,335	370,214	443,408	512,570
Earnings on investments	233,008	324,982	685,541	\$688,110	\$403,765	\$186,539	173,729	177,502	147,227	120,483
Gain on sale of capital assets	318,431	1,656	245,084	\$26,397	\$264,719	-	55,650	30,054	(32,676)	
Miscellaneous	375,878	297,616	463,104	\$373,102	\$271,834	\$445,142	66,561	159,162	151,702	56,965
<b>Total governmental activities</b>	<u>9,026,953</u>	<u>9,335,879</u>	<u>10,950,602</u>	<u>12,469,273</u>	<u>13,514,274</u>	<u>14,687,171</u>	<u>15,006,074</u>	<u>14,035,362</u>	<u>14,186,135</u>	<u>15,105,155</u>
<b>Total primary government</b>	<u>\$ 9,026,953</u>	<u>\$ 9,335,879</u>	<u>\$ 10,950,602</u>	<u>\$ 12,469,273</u>	<u>\$ 13,514,274</u>	<u>\$ 14,687,171</u>	<u>\$ 15,006,074</u>	<u>\$ 14,035,362</u>	<u>\$ 14,186,135</u>	<u>\$ 15,105,155</u>
<b>Change in Net Assets</b>										
Governmental Activities	\$ 884,125	\$ 2,180,929	\$ 3,566,262	\$ 4,262,238	\$ 3,990,314	\$ 3,071,459	\$ 222,165	\$ 1,558,787	\$ 6,508,564	\$ 2,667,555
<b>Total primary government</b>	<u>\$ 884,125</u>	<u>\$ 2,180,929</u>	<u>\$ 3,566,262</u>	<u>\$ 4,262,238</u>	<u>\$ 3,990,314</u>	<u>\$ 3,071,459</u>	<u>\$ 222,165</u>	<u>\$ 1,558,787</u>	<u>\$ 6,508,564</u>	<u>\$ 2,667,555</u>

**NACOGDOCHES COUNTY, TEXAS**  
**FUND BALANCE OF GOVERNMENTAL FUNDS -**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

Table 3

	2004	2005	2006	2007	2008	2009	2010	2011 *	2012	2013
<b>General Fund</b>										
Nonspendable								\$ 245,100	\$ 227,983	\$ 227,272
Assigned								1,434,751		
Unassigned								3,611,949	4,334,200	3,805,965
<b>Total General Fund</b>								<u>\$ 5,291,800</u>	<u>\$ 4,562,183</u>	<u>\$ 4,033,237</u>
<b>All Other Governmental Funds</b>										
Nonspendable								\$ 45,417	\$ 31,297	\$ 32,892
Restricted								3,651,040	3,501,739	3,914,230
Committed								285,713		
Assigned										
Unassigned								(122,151)	(1,306)	(23,592)
<b>Total All other Governmental Funds</b>								<u>\$ 3,860,019</u>	<u>\$ 3,531,730</u>	<u>\$ 3,923,530</u>
<b>Total Fund Balance all Funds</b>								<u>\$ 9,151,819</u>	<u>\$ 8,093,913</u>	<u>\$ 7,956,767</u>
<b>General Fund</b>										
Reserved	\$	\$ 51,558	\$ 66,391	\$ 23,016	\$ 118,170	\$ 202,748	\$ 199,565	\$	\$	\$
Unreserved	1,396,762	1,836,845	2,220,446	3,138,708	4,417,707	4,987,061	5,565,635			
<b>Total General Fund</b>	<u>\$ 1,396,762</u>	<u>\$ 1,888,403</u>	<u>\$ 2,286,837</u>	<u>\$ 3,161,724</u>	<u>\$ 4,535,877</u>	<u>\$ 5,189,809</u>	<u>\$ 5,765,200</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>All Other Governmental Funds</b>										
Reserved	\$	\$	\$	\$	\$ 12,094	\$ 122,869	\$ 263,405	\$	\$	\$
Unreserved:										
Special revenue funds	1,497,946	1,158,860	1,271,217	1,366,586	1,344,949	1,563,397	1,826,958			
Capital project funds	2,290,189	6,619,269	7,249,873	4,463,663	2,731,288	2,337,471	2,372,359			
Debt Service	150,212	65,019	159,371	336,257	384,246	578,998	688,803	-	-	-
<b>Total All Other Governmental Funds</b>	<u>\$ 3,938,347</u>	<u>\$ 7,843,148</u>	<u>\$ 8,680,461</u>	<u>\$ 6,166,506</u>	<u># \$ 4,472,577</u>	<u>\$ 4,602,735</u>	<u>\$ 5,151,525</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

\* Beginning 2011, fund balances are reported using GASB 54 classifications.

**NACOGDOCHES COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -**  
**MODIFIED ACCRUAL BASIS OF ACCOUNTING**  
**LAST TEN FISCAL YEARS**

Table 4

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Revenues</b>										
Taxes	\$ 7,974,196	\$ 8,588,730	\$ 9,541,377	\$ 11,223,398	\$ 12,585,713	\$ 14,191,478	\$ 14,418,826	\$ 13,225,273	\$ 13,468,338	\$ 14,382,719
Licenses and permits										
Intergovernmental	3,127,251	3,696,210	2,900,355	1,657,273	2,119,785	1,991,829	2,062,528	4,563,663	6,594,491	2,426,628
Charges for services	3,917,301	4,753,798	4,710,615	4,899,521	3,030,881	2,975,119	2,152,797	2,137,650	1,914,228	1,824,008
Fines, fees and forfeitures	665,862	658,366	831,646	788,055	2,949,377	2,636,560	3,425,196	3,156,568	4,005,717	3,908,058
Earnings on investments	233,008	324,982	685,541	688,264	403,765	186,539	174,314	178,170	148,378	121,503
Miscellaneous	499,964	290,341	684,648	483,134	271,834	449,163	1,007,724	1,272,404	718,607	813,449
<b>Total Revenues</b>	<u>16,417,582</u>	<u>18,312,427</u>	<u>19,354,182</u>	<u>19,739,645</u>	<u>21,361,355</u>	<u>22,430,688</u>	<u>23,241,385</u>	<u>24,533,728</u>	<u>26,849,759</u>	<u>23,476,365</u>
<b>Expenditures</b>										
Current:										
General government	2,933,198	2,959,221	3,178,451	3,436,047	4,401,371	4,760,617	4,944,191	4,990,926	5,790,448	5,430,722
Judicial and law enforcement-public safety	7,869,921	8,530,300	8,255,970	7,924,898	7,957,456	8,851,653	11,485,099	11,579,936	11,086,719	10,898,884
Highways and streets	2,818,403	2,273,240	2,314,977	1,904,085	2,234,676	2,027,717	3,195,667	3,460,191	3,621,760	3,815,232
Health and welfare	360,081	390,825	426,401	538,459	474,581	552,141	225,016	1,824,075	4,038,476	514,951
Culture parks and recreation	430,713	419,905	470,107	485,110	511,588	521,162	552,484	556,250	671,095	948,947
Solid Waste	99,595	92,618	106,925	51,337	49,712	50,134	43,195	16,230		
Sanitation	148,826	33,737	260,273							
Capital Outlay	2,941,818	4,252,430	5,951,796	4,927,914	4,079,020	2,830,137	1,713,300	1,447,242	208,817	55,712
Debt Service:										
Principal	937,794	1,015,071	1,136,646	1,256,470	1,350,290	1,395,000	1,455,000	1,796,000	1,862,000	1,505,000
Interest, fiscal charges, and debt issuance costs	596,485	982,949	800,331	925,896	840,833	768,376	733,319	654,022	785,375	457,898
<b>Total Expenditures</b>	<u>19,136,834</u>	<u>20,950,296</u>	<u>22,901,877</u>	<u>21,450,216</u>	<u>21,899,527</u>	<u>21,756,937</u>	<u>24,347,271</u>	<u>26,324,872</u>	<u>28,064,690</u>	<u>23,627,346</u>
<b>Excess (Deficiency) of Revenues</b>										
<b>Over (Under) Expenditures</b>	<u>(2,719,252)</u>	<u>(2,637,869)</u>	<u>(3,547,695)</u>	<u>(1,710,571)</u>	<u>(538,172)</u>	<u>673,751</u>	<u>(1,105,886)</u>	<u>(1,791,144)</u>	<u>(1,214,931)</u>	<u>(150,981)</u>
<b>Other Financing Sources (Uses)</b>										
Sale of capital assets	338,004	75,837	426,181	71,503	264,719	64,016	13,424	26,240	44,104	13,834
Issuance of debt	150,000	13,274,971	4,400,000				1,225,000		5,160,000	
Payments to escrow agent		(6,316,497)							(5,301,161)	
Premium on bonds issued									254,080	
Transfers in	50,227	103,649	442,698	435,900	259,742	273,133	717,127	363,544	613,958	514,313
Transfers out	(50,227)	(103,649)	(442,698)	(435,900)	(259,742)	(273,133)	(717,127)	(363,544)	(613,958)	(514,313)
<b>Total other financing sources (uses)</b>	<u>488,004</u>	<u>7,034,311</u>	<u>4,826,181</u>	<u>71,503</u>	<u>264,719</u>	<u>64,016</u>	<u>1,238,424</u>	<u>26,240</u>	<u>157,023</u>	<u>13,834</u>
Net Change in Fund Balances	<u>\$ (2,231,248)</u>	<u>\$ 4,396,442</u>	<u>\$ 1,278,486</u>	<u>\$ (1,639,068)</u>	<u>\$ (273,453)</u>	<u>\$ 737,767</u>	<u>\$ 132,538</u>	<u>\$ (1,764,904)</u>	<u>\$ (1,057,908)</u>	<u>\$ (137,147)</u>
<b>Debt service as a percentage of noncapital expenditures</b>	8.81%	10.23%	10.59%	9.29%	12.35%	11.48%	10.13%	10.95%	13.04%	9.89%



**NACOGDOCHES COUNTY, TEXAS**  
**ASSESSED VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX YEARS**

Table 5

<b>Fiscal Year</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Mineral Property</b>	<b>Industrial Property</b>	<b>Other property and adjustments</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
2004	\$ 1,014,942,570	\$ 257,374,400	\$ 261,158,954	\$ 35,659,040	\$ (76,746,763)	\$ 1,492,388,201	0.4162
2005	1,128,199,180	259,598,050	382,540,840	36,405,580	462,142,851	2,268,886,501	0.4012
2006	1,116,427,720	263,946,660	527,136,930	35,587,720	542,023,475	2,485,122,505	0.4242
2007	1,192,610,887	275,184,470	702,809,000	35,771,330	1,311,256,220	3,517,631,907	0.4343
2008	1,130,366,913	275,707,800	704,900,350	35,771,330	1,105,108,845	3,251,855,238	0.4343
2009	1,276,415,404	328,192,965	838,653,970	36,340,140	625,388,311	3,104,990,790	0.4343
2010	1,304,820,250	326,963,700	615,537,160	36,074,840	989,777,976	3,273,173,926	0.4343
2011	1,332,945,530	338,880,230	468,983,880	52,041,470	904,261,080	3,097,112,190	0.4343
2012	1,353,439,299	343,414,570	524,381,220	37,409,930	842,706,689	3,101,351,708	0.4343
2013	1,336,396,600	351,417,240	424,453,240	36,773,690	935,638,270	3,084,679,040	0.4543

Source: Nacogdoches County Central Appraisal District  
Ratio of total assessed value to total estimated value is 100%  
\* Information prior to fiscal year 2002 is not available.  
Tax rates are reported in dollars per \$100 value

**NACOGDOCHES COUNTY, TEXAS**  
**PROPERTY TAX RATES - DIRECT AND**  
**OVERLAPPING GOVERNMENTS**  
*Last Ten Tax Years*

Table 6

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Direct Rates</b>										
M & O	0.3466	0.3216	0.3373	0.3553	0.3619	0.3659	0.3611	0.3567	0.3567	0.3894
Interest and Sinking	0.0696	0.0796	0.0869	0.0790	0.0724	0.0684	0.0732	0.0776	0.0776	0.0649
Total Direct Rates	<u>0.4162</u>	<u>0.4012</u>	<u>0.4242</u>	<u>0.4343</u>	<u>0.4343</u>	<u>0.4343</u>	<u>0.4343</u>	<u>0.4343</u>	<u>0.4343</u>	<u>0.4543</u>
<b>Overlapping rates:</b>										
City of Cushing	0.1721	0.1767	0.1880	0.1957	0.2062	0.2198	0.2198	0.2462	0.2552	0.2802
City of Garrison	0.1688	0.1803	0.1957	0.2043	0.2107	0.2084	0.2232	0.2474	0.2612	0.2764
City of Nacogdoches	0.5600	0.5600	0.5600	0.5500	0.5500	0.5500	0.5694	0.569	0.562	0.5639
Central Heights ISD	1.5000	1.5000	1.3700	1.0400	1.0400	1.3500	1.4500	1.4000	1.3800	1.3800
Chireno ISD	1.5602	1.5558	1.4275	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117
Cushing ISD	1.5000	1.5000	1.3700	1.0400	1.0400	1.2800	1.2800	1.3000	1.3000	1.3000
Douglass ISD	1.5000	1.5000	1.3700	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
Etoile ISD	1.5000	1.4750	1.3250	1.0400	1.3100	1.3100	1.3100	1.3100	1.3100	1.3100
Garrison ISD	1.4300	1.4218	1.3089	1.0553	1.0700	1.0724	1.0890	1.0950	1.0950	1.0970
Martinville ISD	1.6240	1.5978	1.4678	1.1378	1.1280	1.1134	1.1840	1.1840	1.1840	1.1840
Nacogdoches ISD	1.7100	1.7000	1.5900	1.3700	1.3700	1.3700	1.3700	1.3700	1.3700	1.3575
Wooden ISD	1.4900	1.4900	1.3835	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090
Municipal Utility District	0.7500	0.7709								
Douglass Fire District	0.0262	0.0238	0.0231	0.0279	0.0289	0.0309	0.0300	0.0300	0.0300	0.0300
Cushing Fire Department	0.0269	0.0233	0.0193	0.0193	0.0196	0.0267	0.0300	0.0300	0.0300	0.0300
ESD #3 Central Heights				0.0300	0.0550	0.0550	0.0300	0.0300	0.0300	0.0300
ESD #4 Nacogdoches				0.0300	0.0327	0.0327	0.0300	0.0300	0.0300	0.0300
ESD #6 Northeast								0.0300	0.0300	0.0300

Source: Nacogdoches Central Appraisal District

Note: ESD #3 and #4 are new additions for fiscal year 2007

Tax rates are reported in dollars per \$100 of value

Overlapping rates are those of local and county governments that apply to property owners within Nacogdoches County. Not all overlapping rates apply to all Nacogdoches County property owners (e.g. the rates for school districts and special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district)

**NACOGDOCHES COUNTY, TEXAS**

**PRINCIPAL PROPERTY TAXPAYERS**

*Table 7*

*Current and Nine years ago*

(amounts expressed in thousands)

Taxpayer	2013			2004*		
	Total Assessed Value	Rank	% of Total Assessed Valuation	Total Assessed Value	Rank	% of Total Assessed Valuation
Samson Lone Star LLC	\$ 56,169	1	1.8%			
Exco Operating Company	51,633	2	1.7%	\$ -		
EOG Resources, Inc.	49,721	3	1.6%			
Oncor Electric Delivery LLC	42,197	4	1.4%	33,150	3	2.2%
TPFII East Texas Gathering	38,827	5	1.3%			
Norbord Texas LP	35,801	6	1.2%	31,101	4	2.1%
Exxon Mobil Corp.	32,246	7	1.0%	113,072	1	7.6%
Enbridge Pipelines (ETX) LP-G&P	28,904	8	0.9%			
Pilgrim's Pride Corporation	23,875	9	0.8%	18,433	9	1.2%
TGG Pipeline LTD	22,408	10	0.7%			
Samson Lone Star LP				40,338	2	2.7%
Cooper Power Systems				21,026	5	1.4%
Southwestern Bell Telephone				20,604	6	1.4%
Nibco of Texas Inc.				19,171	7	1.3%
BRG Petroleum, Inc.				18,981	8	1.3%
JM Clipper ( now Parker)				15,878	10	1.1%
<b>Totals</b>	<b>\$ 381,781</b>		<b>12.38%</b>	<b>\$ 331,754</b>		<b>22.2%</b>

Total assessed values

\$3,084,679

\$1,492,388

Source: Nacogdoches Central Appraisal District

\*Information prior to 2004 is not available

**NACOGDOCHES COUNTY, TEXAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**FOR THE LAST TEN FISCAL YEARS**  
**(UNAUDITED)**  
**(\$ amounts expressed in thousands)**

*Table 8*

<b>Tax Year</b>	<b>Fiscal Year</b>	<b>Total Taxes Levied</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Tax Collections</b>	<b>Total Tax Collections as a Percentage of Current Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Delinquent Taxes as a Percentage of Current Levy</b>
			<b>Amount</b>	<b>Percentage of Levy Collected</b>					
2003	2004	\$ 8,139	\$ 7,725	94.91%	\$ 394	8,119	99.75%	\$ 20	0.25%
2004	2005	8,753	8,378	95.72%	350	8,728	99.71%	25	0.29%
2005	2006	9,372	9,178	97.93%	163	9,341	99.67%	31	0.33%
2006	2007	11,017	10,808	98.10%	171	10,979	99.66%	38	0.34%
2007	2008	12,286	12,055	98.12%	181	12,236	99.59%	50	0.41%
2008	2009	13,774	13,414	97.39%	299	13,713	99.56%	61	0.44%
2009	2010	14,212	13,891	97.74%	229	14,120	99.35%	92	0.65%
2010	2011	13,215	12,919	97.76%	178	13,097	99.11%	118	0.89%
2011	2012	13,287	12,921	97.25%	199	13,120	98.74%	167	1.26%
2012	2013	13,863	13,474	97.19%	59	13,533	97.62%	387	2.79%

**NACOGDOCHES COUNTY, TEXAS**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

*Table 9*

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds	Refunding Bonds	Tax Notes	Capital Leases			
2004	8,865	3,715		183	12,763	1.02%	226
2005	8,940	9,774		169	18,883	1.42%	326
2006	12,725	9,346		73	22,144	1.67%	360
2007	12,020	8,850		20	20,890	1.51%	345
2008	11,200	8,340			19,540	1.32%	316
2009	10,530	7,615			18,145	1.19%	289
2010	10,145	6,545	1,225		17,915	1.07%	279
2011	9,750	5,435	934		16,119	0.89%	251
2012	4,710	9,854			14,564	0.74%	219
2013	4,125	8,913			13,038	0.66%	194

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

- a. See Demographic and Economic Statistics schedule for personal income and population data. These ratios are calculated using personal income and population for the prior fiscal year.

**NACOGDOCHES COUNTY, TEXAS**  
**RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

Table 10

Fiscal Year	General Bonded Debt Outstanding					Percentage of Actual Taxable	
	General Obligation Bonds	Refunding Bonds	Tax Notes	Less amounts Available in Debt Service Fund	Total	Value of Property	Per Capita
2004	\$ 8,865	\$ 3,715		\$ 150	\$ 12,430	0.83%	\$ 208.61
2005	8,940	9,774		65	18,649	0.82%	309.53
2006	12,725	9,346		159	21,912	0.88%	362.37
2007	12,020	8,850		336	20,534	0.58%	337.94
2008	11,200	8,340		384	19,156	0.59%	309.86
2009	10,530	7,615		579	17,566	0.57%	279.86
2010	10,145	6,545		689	16,001	0.49%	249.56
2011	9,750	5,435	1,225	489	15,921	0.51%	246.75
2012	4,710	9,854		368	14,196	0.45%	213.10
2013	4,125	8,913		469	12,569	0.40%	186.83

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.  
 See Table 5 for property value data.  
 See Table 13 for population data.  
 Information on this schedule is not available prior to fiscal year 2002.

**NACOGDOCHES COUNTY, TEXAS**

**DIRECT AND OVERLAPPING DEBT**

Fiscal Year 2013

Table 11

Government Unit	Long-Term Debt Outstanding	Applicable Percentage	Overlapping Debt
<b>Debt repaid with property taxes</b>			
Nacogdoches County Hospital District	\$	100.00%	\$
Nacogdoches Co. MUD #1		100.00%	
Nacogdoches Co. Road District #3		100.00%	
City of Appleby		100.00%	
City of Cherenó		100.00%	
City of Garrison		100.00%	
City of Nacogdoches (gross debt)	42,525,000	100.00%	42,525,000
Central Heights ISD (gross debt)	13,510,000	100.00%	13,510,000
Douglass ISD (gross debt)	-	100.00%	-
Etolid ISD	2,515,000	100.00%	2,515,000
Martinsville ISD (gross debt)	4,210,000	100.00%	4,210,000
Nacogdoches ISD (gross debt)	47,940,000	100.00%	47,940,000
Woden ISD (gross debt)	1,710,000	100.00%	1,710,000
Chireno ISD (gross debt)	1,085,000	92.99%	1,008,942
Cushing ISD	15,776,000	97.01%	15,304,298
Garrison ISD (gross debt)	1,840,002	83.03%	1,527,754
Subtotal overlapping debt	131,111,002		130,250,993
Nacogdoches County direct debt			13,037,614
Total Direct and Overlapping debt			\$ 143,288,607

- (1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Nacogdoches County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.
- (2) The percentage of overlapping debt applicable is estimated using the assessed values of the overlapping government property within the county compared to the total value in the overlapping government's boundaries.

Source: Lawrence Financial Consulting, LLC

**NACOGDOCHES COUNTY, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**LAST TEN FISCAL YEARS**

Table 12

<b>Legal Debt Margin Calculation for Fiscal Year 2013 (in thousands)</b>	
Assessed Value	3,084,679
Debt limit (25% of Assessed Value)	771,170
Debt applicable to limit:	
General obligation bonds	13,038
Less: Amount set aside for repayment of general obligation debt	<u>469</u>
Total net debt applicable to limit	<u>12,569</u>
Legal debt margin	<u><u>758,601</u></u>

	Fiscal Year									
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Debt limit</b>	826,377	841,342	896,823	532,014	716,898	831,535	802,292	760,598	775,338	771,170
<b>Total net debt applicable to limit</b>	<u>12,430</u>	<u>18,031</u>	<u>18,649</u>	<u>19,540</u>	<u>18,145</u>	<u>16,690</u>	<u>16,001</u>	<u>13,680</u>	<u>13,951</u>	<u>12,569</u>
<b>Legal debt margin</b>	<u><u>813,947</u></u>	<u><u>823,311</u></u>	<u><u>878,174</u></u>	<u><u>512,474</u></u>	<u><u>698,753</u></u>	<u><u>814,845</u></u>	<u><u>786,291</u></u>	<u><u>746,918</u></u>	<u><u>761,387</u></u>	<u><u>758,601</u></u>
<b>Total net debt applicable to the limit as a % of debt limit</b>	1.50%	2.14%	2.08%	3.67%	2.53%	2.01%	1.99%	1.80%	1.80%	1.63%

Note: Under state law, the County's outstanding general obligation debt should not exceed 25 percent of total assessed property value.



**NACOGDOCHES COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

Table 13

<b>Fiscal Year</b>	<b>County Population <sup>2</sup></b>	<b>Personal Income <sup>1</sup></b>	<b>Per Capita Income <sup>2</sup></b>	<b>Median Age <sup>2</sup></b>	<b>Unemployment Rate <sup>1</sup></b>	<b>School Enrollment <sup>3</sup></b>
2004	59,584	\$1,328,805,000	\$ 22,960	29.70	4.50%	10,363
2005	60,249	\$1,328,805,000	\$ 21,577	29.70	5.10%	10,284
2006	60,468	\$1,328,805,000	\$ 22,138	29.70	4.50%	10,480
2007	60,763	\$1,383,947,000	\$ 22,844	29.70	4.10%	10,342
2008	61,822	\$1,475,410,000	\$ 23,865	29.70	4.70%	10,282
2009	62,768	\$1,523,868,000	\$ 24,491	29.70	7.00%	10,325
2010	64,117	\$1,676,050,000	\$ 26,457	29.70	6.30%	10,569
2011	64,524	\$1,804,345,000	\$ 28,141	30.30	7.10%	10,931
2012	65,466	\$1,927,413,000	\$ 29,441	30.30	5.80%	11,132
2013	66,034	\$1,950,059,000	\$ 29,531	27.80	6.40%	11,050

Sources:

- 1 Texas Workforce Commission
- 2 Nacogdoches Economic Development Corporation
- 3 Texas Education Agency

**NACOGDOCHES COUNTY, TEXAS**

**LARGEST EMPLOYERS**

*Current Year and Nine Years Ago*

*Table 14*

<b>Employer</b>	<b>2013</b>			<b>2004</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Pilgrim's Pride	1725	1	6.08%	2407	1	8.74%
Stephen F. Austin State University	1609	2	5.67%	1400	2	5.08%
Nacogdoches ISD	985	3	3.47%	875	4	3.18%
Nacogdoches County Hospital Dist.	694	4	2.44%	675	5	2.45%
Etech Global Services	455	5	1.60%	900	3	3.27%
Nacogdoches Medical Center	512	6	1.80%	604	6	2.19%
Wal-Mart Supercenter	345	7	1.22%	375	9	1.36%
City of Nacogdoches	311	8	1.10%	308	10	1.12%
NIBCO Inc.	275	9	0.97%	390	7	1.42%
Nacogdoches County	271	10	0.95%			
ForeTravel				382	8	1.39%
<b>Total</b>	<b>7182</b>		<b>25.30%</b>	<b>8316</b>		<b>30.18%</b>

Source: NEDCO

Information on this schedule is not available prior to fiscal year 2004.

**NACOGDOCHES COUNTY, TEXAS**

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**

*Table 15*

**LAST NINE FISCAL YEARS**

Function	Fiscal Year								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government									
General	36	39	44	39	44	46	46	44	45
Finance	8	8	9	9	9	9	9	9	9
Law Enforcement									
Officers	103	108	115	113	126	128	127	125	117
Civilians	18	18	21	16	16	15	15	15	11
Judicial									
Judges	7	7	7	7	7	7	7	7	7
Other	34	34	34	34	34	35	35	37	38
Health and Welfare	4	4	6	8	8	8	7	7	7
Streets and Highways	33	33	34	34	33	33	34	29	29
Recreation	5	5	5	5	5	5	6	6	8
Solid Waste	<u>3</u>	<u>3</u>	<u>1</u>	<u>1</u>	<u>1</u>				<u>          </u> **
<b>TOTAL</b>	<u>251</u>	<u>259</u>	<u>276</u>	<u>266</u>	<u>283</u>	<u>286</u>	<u>286</u>	<u>279</u>	<u>271</u>

Source: Nacogdoches County budget

Note: Information prior to fiscal year 2005 is not available.

\*\* Transfer stations were closed 3/31/11.

**NACOGDOCHES COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST NINE FISCAL YEARS**

Table 16

Function	Fiscal Year								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Government</b>									
Birth certificates issued	4030	3672	3934	3393	3583	3399	3374	3349	3053
Marriage licenses issued	586	544	514	466	477	504	491	540	530
Septic permits processed	156	127	98	110	100	180	119	137	164
<b>Law Enforcement</b>									
Average number of inmates per day	278	284	303	233	213	211	209	241	219
<b>Highways &amp; Streets</b>									
New roads	0	0	3.5	9.45	0	0	0	0	0
Roads resurfaced (miles)	50.2	23.1	18.1	2.1	32.15	30.25	5.4	48.38	50.47
Bridges new	1	0	0	0	0	0	2	1	0
Bridges repaired	1	0	0	2	3	3	6	4	25
Bridges closed	0	0	1	0	0	0	0	0	0
<b>Recreation</b>									
Expo Center Number of events	69	56	59	48*	38	40	32	30	21
Civic Center Number of events	0	0	0	0	0	0	0	0	38
<b>Solid Waste</b>									
Refuse collected (cubic yds)	2806	2822	2636	2394	2049	1095	697	**	**

Source: Various County departments.

\* Two events cancelled due to Hurricane Ike in Sept. 2008

\*\* The transfer stations were closed 3/31/11.

Note: Information prior to fiscal year 2005 is not available.

**NACOGDOCHES COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY ACTIVITY**  
**LAST NINE FISCAL YEARS**

Table 17

Function/Program	Fiscal Year								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Government</b>									
Courthouse	1	1	1	1	1	1	1	1	1
Annex	0	1	1	1	1	1	1	1	1
Storage building	1	1	2	2	2	2	1	1	1
Maintenance building	1	1	1	1	1	1	1	1	1
Records storage building	0	0	0	0	0	1	1	1	1
Vocational school	0	0	0	0	0	1	1	1	1
<b>Law Enforcement</b>									
Law Enforcement Center (jail)	1	1	1	1	1	1	1	1	1
JP and Constable Offices	3	3	4	4	4	4	4	3	3
District Probation building	1	1	1	1	1	1	1	1	1
Community Service building	1	1	1	1	1	1	1	1	1
Juvenile Probation building	1	1	1	1	1	1	1	1	1
Patrol units	16	16	17	17	17	17	17	17	217
<b>Other Public Works</b>									
County roads	765	765	769	778	778	778	778	778	778
Bridges	107	107	106	106	106	106	108	109	109
Dams	3	3	3	4	4	4	4	4	4
Road and Bridge shops	5	5	5	5	5	5	5	5	5
Road and Bridge Washbay/Storage	0	0	0	1	1	1	1	1	1
Road and Bridge radio towers	2	2	2	2	2	2	2	2	1
Road and Bridge transmitters	2	2	2	2	2	2	2	2	1
Water supply system extension & improvements	0	0	0	0	0	1	1	1	1
<b>Recreation</b>									
Expo Center Arena	1	1	1	1	1	1	1	1	1
Expo Barns	3	3	3	3	3	3	3	3	3
Expo Storage	1	1	1	1	1	1	1	1	1
Expo Shop	1	1	1	1	1	1	1	1	1
Expo Midway restroom	0	0	0	1	1	1	1	1	1
Lake park	0	0	0	0	1	1	1	1	1
Park Guard House	0	0	0	0	0	0	0	1	1
Park Restrooms	0	0	0	0	0	0	0	3	3
<b>Health &amp; Welfare</b>									
Senior Center	1	1	1	1	1	1	1	1	1
Shelter/Civic Center	0	0	0	0	0	0	0	1	1
Emergency Operations Center	0	0	0	0	0	0	0	0	1
<b>Solid Waste</b>									
Transfer stations	3	3	3	3	3	3	**0	0	0

Source: Various County departments

\*\* The transfer stations were closed 3/31/11.

Note: Information prior to fiscal year 2005 is not available.