



Nacogdoches
COUNTY

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED

SEPTEMBER 30, 2011

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, 2011**

Prepared by:

Nacogdoches County Auditor's Office

NACOGDOCHES COUNTY, TEXAS

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SEPTEMBER 30, 2011

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INTRODUCTORY SECTION





March 27, 2012

The Honorable Campbell Cox, II, Judge, 145th District Court
The Honorable Edwin Klein, Judge, 420th 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, 2011. 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.

Null-Lairson, P.C., 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 unqualified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2011 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 based on the 2010 census of 64,524.

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.

The Commissioners’ Court invites any interested citizen to appear for a budget hearing concerning the County’s budget prior to adoption. Before determining the final budget, the Commissioners’ Court may increase or decrease the amounts as proposed in the budget. Expenditure amounts finally budgeted may not exceed the estimated revenues and available fund balance.

Local Economy

The economic outlook for Nacogdoches County continues to remain positive for the future. Population growth is stable and the County's unemployment rate is 7.1%, compared with the State's 8.4%, per the Texas Workforce Commission in 2011.

New job opportunities are coming to the County as well. Southern Power Company is building the largest biomass fueled electric generating facility in the U.S, in northern Nacogdoches County. Timber refuse will be the primary fuel. Groundbreaking was in November 2009 and the facility is expected to be operational by the summer of 2012. The plant is expected to bring approximately 45 jobs to the area.

Nacogdoches County Commissioners Court, in a joint venture with the Nacogdoches Economic Development Corporation and several local business and educational entities, is helping to establish a Technical Training Center for area residents. In 2010, the Court spent \$500,000 to purchase a 4.5 acre industrial tract that included a 25,000 square foot building to accommodate the Center. The objective is to provide marketable job skills (nurse's aide, electrician, petroleum technology, etc) to non-college bound students and increase the skilled workforce available for Nacogdoches County employers.

Major Initiatives

The County continued in ongoing projects throughout the year that were needed to meet citizens' demand for services.

In June 2011, ground was broken on the Nacogdoches County emergency shelter, to be built adjoining the current Exposition Center. The shelter will have a service kitchen, restrooms with showers, and rooms for medical services if necessary. It will be used to house hurricane evacuees or for disaster response. The facility will also serve as a convention center during non-disaster times, which will increase its economic impact on the County. The estimated construction cost is \$6.2 million and construction is expected to be finished in August 2012.

Work has almost been completed on Phase II of the Lake Naconiche recreational area. The funds for this project came from a \$1,195,000 NRCS grant and 2006 certificate of obligation for approximately \$1,362,000. Restrooms and a guardhouse have been installed and the lake and park are expected to open for public use later in 2012.

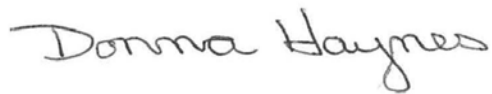
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Nacogdoches County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2010. This was the eighth 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 we are submitting it to the GFOA to determine its eligibility for another certificate.

The presentation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the staff of the County Auditor's office. We also thank the members of the Commissioner's Court and their staff and all other County officials and staff who have given their support in planning and conducting the financial operations of the County.

Respectfully submitted,

A handwritten signature in cursive script that reads "Donna Haynes".

Donna Haynes
Interim County Auditor



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, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Danson

President

Jeffrey R. Emmer

Executive Director

NACOGDOCHES COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2011

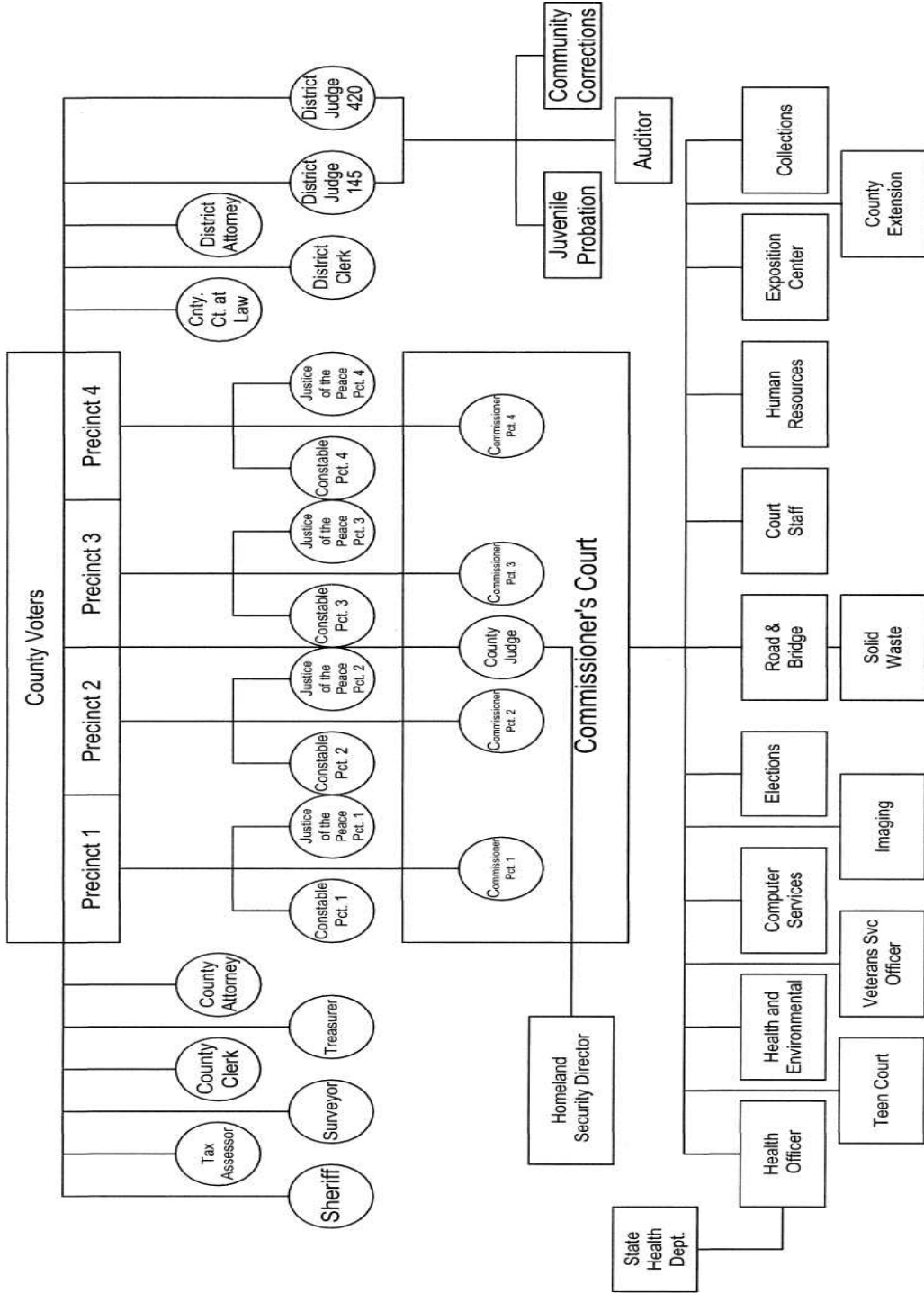
GOVERNING BODY

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

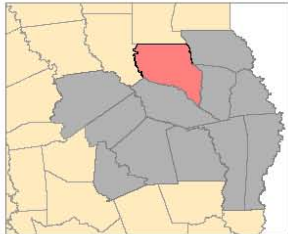
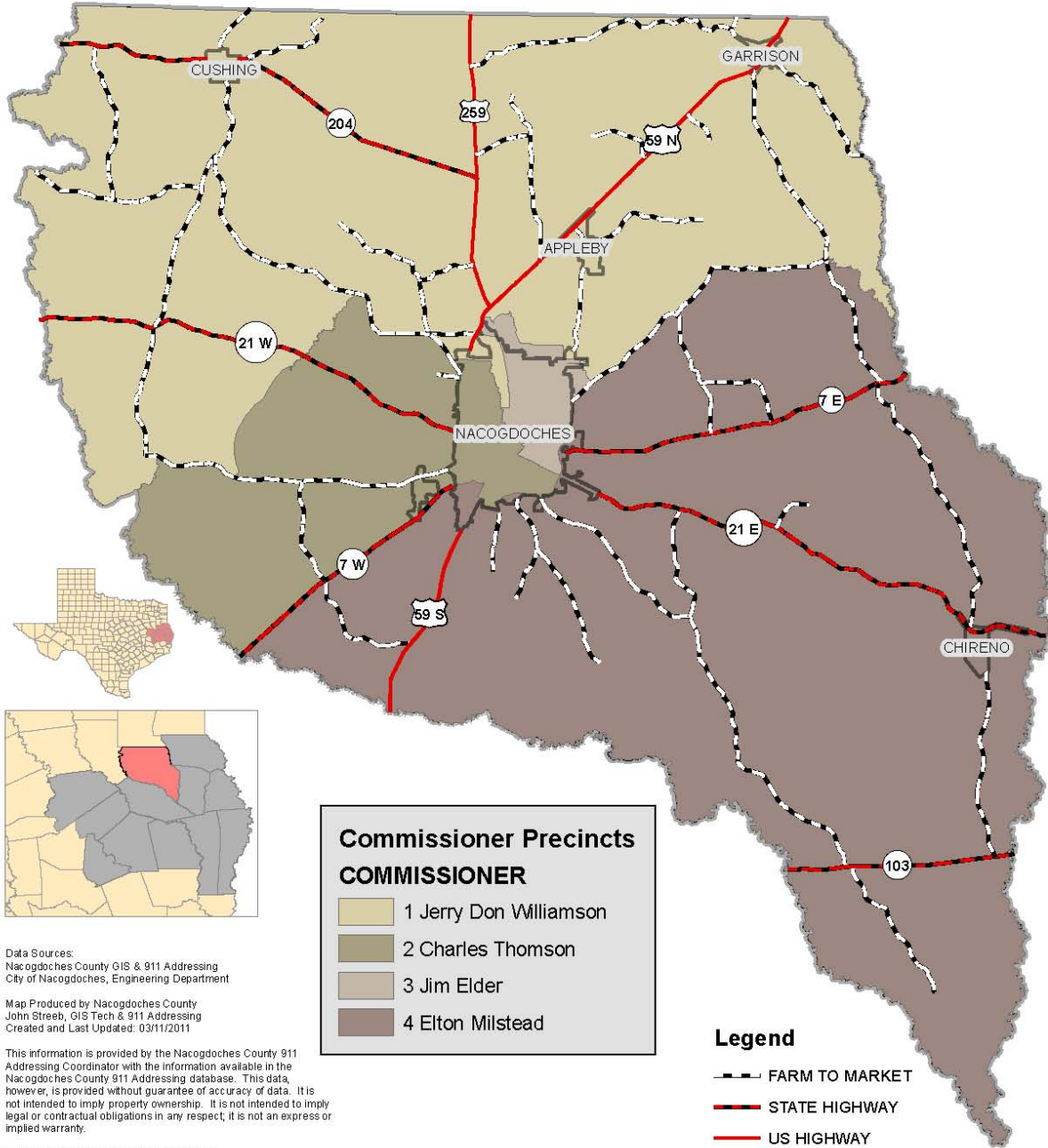
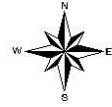
OTHER PRINCIPAL OFFICIALS

Carol Smith..... County Auditor
Denise Baublet..... County Treasurer
Janie Weatherly Tax Assessor-Collector
Jack Sinz County Court-at-Law Judge
John Fleming..... County Attorney
Campbell Cox, II 145th District Judge
Ed Klein..... 420th District Judge
Loretta Cammack District Clerk
Nicole Lostracco District Attorney
Carol Wilson..... County Clerk
Thomas Kerss..... 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

Organization of County Department and Agencies



County Commissioner Precincts Nacogdoches County, Texas



Commissioner Precincts	
COMMISSIONER	
	1 Jerry Don Williamson
	2 Charles Thomson
	3 Jim Elder
	4 Elton Milstead

Legend

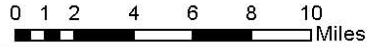
- FARM TO MARKET
- STATE HIGHWAY
- US HIGHWAY
- County Boundary
- City Boundaries

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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2011, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2012, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 11, budgetary comparison and required pension system on pages 43 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 statements. We do not express an opinion

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

or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 it.

Null-Lairson P.C. CPA's

Null-Lairson, P.C.
Houston, Texas
March 27, 2012

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, 2011. 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 of the County exceeded its liabilities at the close of the most recent fiscal year by \$33.5 million (net assets). Of this amount, \$5.7 million (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$1.56 million.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$9.15 million, a decrease of \$1.76 million from the prior year.
- At the end of the current fiscal year the General Fund had approximately \$5.3 million in fund balance of which \$1.4 was assigned to the 2012 budget, and \$3.6 million is available for spending at the government's discretion (unassigned general fund balance). This fund balance amounts to 36 percent of total general fund expenditures.
- The County's total long-term liabilities decreased by approximately \$1.8 million during the current fiscal year. The decrease was the result 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 assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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).

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

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, law enforcement, public safety, highway and streets, health and welfare, service, 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.

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 61 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, 1999 Certificates of Obligation Capital Projects Fund, and the Road and Bridge Fund, all of which are considered to be major funds. Data from the other 57 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 22 of this report.

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

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 23 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 41 of this report.

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 43 through 49 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$33.5 million at the close of the most recent fiscal year.

By far the largest portion of the County's net assets \$25.1 million (75% percent) 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, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

NACOGDOCHES COUNTY'S NET ASSETS

	Governmental Activities	
	2011	2010
Current and other assets	\$ 12,220,035	\$ 14,749,863
Capital assets, net	39,632,826	37,675,263
Total Assets	51,852,861	52,425,126
Long-term liabilities	16,363,880	18,155,818
Other liabilities	1,976,168	2,315,282
Total Liabilities	18,340,048	20,471,100
Net Assets:		
Invested in capital assets, net of debt	25,128,198	22,132,622
Restricted	2,678,849	2,795,784
Unrestricted	5,705,766	7,025,620
Total Net Assets	\$ 33,512,813	\$ 31,954,026

A portion of the County's net assets, \$2.7 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$5.7 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 \$1.56 million from 2010 to 2011. The County's assets exceeded liabilities by \$33.5 million, which is an increase of \$1.56 million from the prior year's net asset amount of \$31.9 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 \$1.8 million on debt payments. The overall increase in net assets from the statement of activities shows the increase primarily relates to the County maintained control over expenses keeping them below budget when property tax revenues were lower than planned.

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

NACOGDOCHES COUNTY'S CHANGES IN NET ASSETS

	Governmental Activities	
	2011	2010
Revenues		
Program revenues:		
Charges for services	\$ 7,448,050	\$ 7,048,665
Operating grants and contributions	1,517,183	1,134,010
Capital grants and contributions	1,632,533	36,779
General revenues:		
Property taxes	13,298,430	14,389,799
Other taxes	370,214	320,335
Earnings on investments	177,502	173,729
Other	189,216	122,211
Total Revenues	24,633,128	23,225,528
Expenses		
General government	4,818,604	4,833,380
Highway and streets	3,820,634	3,348,465
Judicial and law enforcement	12,615,792	12,713,898
Health and welfare	235,607	473,135
Culture and recreation	879,640	854,532
Solid waste	16,230	43,109
Interest on long-term debt	687,834	736,844
Total Expenses	23,074,341	23,003,363
Change in Net Assets	1,558,787	222,165
Net Assets, Beginning	31,954,026	31,731,861
Net Assets, Ending	\$ 33,512,813	\$ 31,954,026

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

Governmental activities change in Net Assets for the County was \$1.56 million. The change in net assets was up by \$1.3 million over last year's change in net assets of \$.22 million. The key elements of this decrease are as follows:

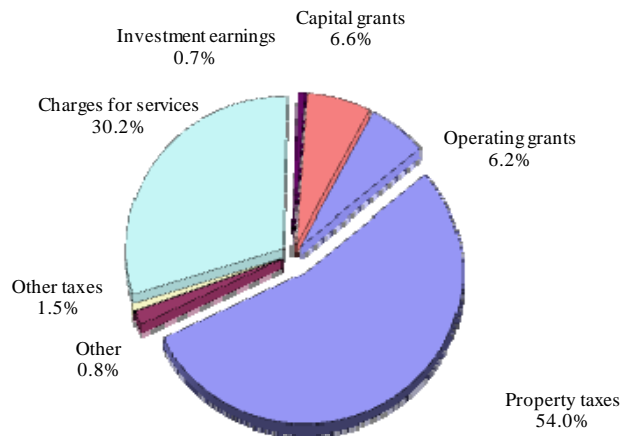
- Increase in operating grants and contributions of \$377,343 and increase in capital grants for the emergency shelter at the expo center of \$1.6 million as a result of receipt of grant funds in prior year relating to specific projects.
- Overall the County had decreases in expenses in General Government, Judicial and law enforcement, Health and Welfare.
- These county overall charges for county services increased by \$399,385.

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

- The items above were offset by a decrease in property tax revenues from the prior year by \$1.1 million, as a result of decreases in property values in the County.
- Highway and streets expenses were up by \$472,169.

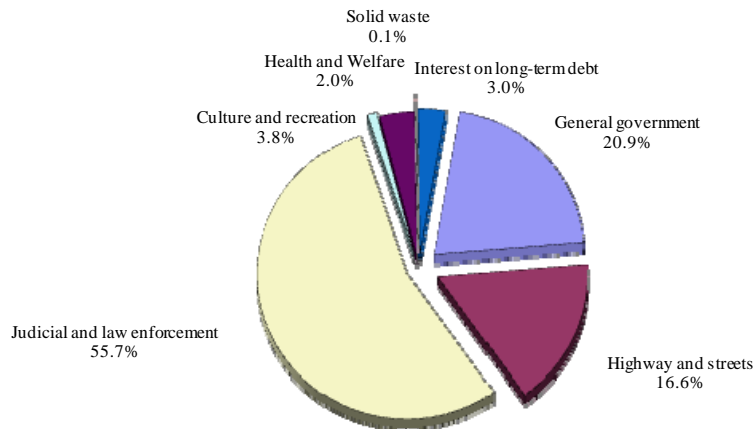
Governmental revenues for fiscal year 2011 are graphically displayed as follows:

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 \$9.15 million a decrease of \$1.76 million compared with the prior year. Of the \$9.15 fund balance, \$3,611,949 in the General fund is unassigned and available for day-to-day operations of the County. In addition, \$488,678 is restricted for debt service, \$1,382,368 is restricted for capital projects. The aggregated other funds have restricted fund balances of approximately \$1.8 mainly for specific purposes of the special revenue funds. The County has assigned \$1,434,751 of the general fund balance for expenditures in the 2012 budget. The County has also committed \$285,713 for road repairs which is the balance of fees the County received for road damage.

The General Fund Balance decreased \$473,400 or 8.3%, during fiscal year 2011, with an ending balance of \$5,291,800. Overall, revenue to the General fund decreased \$1.4 million mainly from decrease in tax collections and allocation of taxes to the General fund in 2011. General Fund expenditures were about the same as 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 and decrease from the original budget by \$71,139. Although the amended budgeted expenditures totaled \$14,756,636 actual expenditures totaled \$14,003,668, a \$752,968 positive variance. This is a result from all departments not expending their total appropriations.

Tax revenues were less than the amended budget by \$86,835 and fees for services were less than planned by \$181,369.

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

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2011, the County's governmental activities had invested \$39.6 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 was approximately \$3.9 million, offset by \$1.996 million in depreciation expense showing a net increase in Capital Assets of approximately \$1.96 million over the previous fiscal year.

NACOGDOCHES COUNTY'S CAPITAL ASSETS

	<u>Governmental Activities</u>	
	<u>2011</u>	<u>2010</u>
Non-Depreciable Assets		
Land and intangibles	\$ 2,463,797	\$ 2,419,971
Construction in progress	3,256,866	274,495
Other Capital Assets, Net		
Land Improvements	3,226,480	3,098,389
Buildings and improvements	12,840,350	13,322,982
Infrastructure	14,360,477	14,824,255
Machinery and equipment	3,484,859	3,735,169
Totals	<u>\$ 39,632,829</u>	<u>\$ 37,675,261</u>

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

- Construction on the Emergency Shelter at the Expo Center \$1.6 million
- Construction on the Attoyac Bayou Watershed (Lake Naconiche) \$1.2 million
- Capitalized equipment road and bridge \$927,225

Construction in progress at year-end represents numerous ongoing projects such as the Emergency Shelter, the Lake Naconiche project as well as roads and bridges.

Long-Term Debt - At the end of the current fiscal year, the County had total debt outstanding of \$16.1 million. This is a decrease of \$1.8million from the prior year due to the principal payments made during the year of \$1.8 million.

	<u>2011</u>	<u>2010</u>
Certificates of Obligation	\$ 9,750,000	\$ 10,145,000
Tax Notes	934,000	1,225,000
Refunding Bonds	5,435,000	6,545,000
Total	<u>\$ 16,119,000</u>	<u>\$ 17,915,000</u>

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

The unemployment rate for Nacogdoches County is 7.1% compared to a Texas statewide unemployment rate of 8.4%. This is an increase compared to a year ago in which Nacogdoches County's unemployment rate was 6.3% and the Texas statewide unemployment rate was 8.1%.

Gross retail sales for Nacogdoches County were \$195 million for the third quarter of 2011 as compared to \$190 million for the same quarter in 2010, representing a \$5 million, or 2.5%, increase. This compares to a Texas statewide average increase of 2.7 percent. While the county of Nacogdoches does not levy a sales tax, the level and direction of retail sales is a barometer of the economic conditions in the county which in turn directly impacts the assessed property values, from which the county derives its primary revenues ad-valorem taxes.

These factors were considered in preparing Nacogdoches County's budget for fiscal year 2011. During the current fiscal year, Commissioner's Court assigned \$1,434,751 out of the general fund balance of \$5,285,970 to be used in the 2012 Budget. The use of a portion of the General fund balance will avoid the need to raise taxes during fiscal year 2011.

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 ASSETS***September 30, 2011*

	Primary Government Governmental Activities
Assets	
Cash and equivalents	\$ 9,626,869
Receivables:	
Taxes, net	972,258
Grants and other governments	823,400
Other	295,885
Prepaid items	273,816
Deferred charges	211,106
Inventory	16,701
Capital assets, not being depreciated	5,720,663
Capital assets, net of accumulated depreciation	33,912,163
Total Assets	\$ 51,852,861
Liabilities	
Accounts payable and accrued expenses	1,300,273
Accrued payroll	416,897
Accrued interest payable	48,554
Unearned revenues	8,082
Due to other governments	202,362
Long-term liabilities due within one-year	1,862,000
Long-term liabilities-compensated absences due within one-year	113,305
Long-term liabilities-compensated absences	226,610
Long-term liabilities due in more than one-year	14,161,965
Total Liabilities	18,340,048
Net Assets	
Invested in capital assets, net of related debt	25,128,198
Restricted for:	
Debt Service	590,166
Records management	251,536
Road and bridge	284,089
Judicial and law enforcement	1,489,616
Other purposes	57,612
Unrestricted	5,711,596
Total net assets	\$ 33,512,813

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

NACOGDOCHES COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2010

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
Primary Government Governmental Activities:					
General government	\$ 4,818,604	\$ 324,293	\$ 13,546.0	\$ 1,137	\$ (4,479,628)
Highway and streets	3,820,634	1,594,596			(2,226,038)
Judicial and law enforcement	12,615,792	4,557,432	1,273,826		(6,784,534)
Health and welfare	235,607			\$ 1,631,396	1,395,789
Parks and recreation	879,640	965,928	229,811		316,099
Solid waste	16,230	5,801			(10,429)
Interest on long-term debt	687,834				(687,834)
Total Primary Government	\$ 23,074,341	\$ 7,448,050	\$ 1,517,183	\$ 1,632,533	(12,476,575)
General revenues:					
Property taxes, penalties, and interest					13,298,430
Unrestricted earnings on investments					177,502
Other taxes					370,214
Miscellaneous					189,216
Total General Revenues					14,035,362
Changes in Net Assets					1,558,787
Net Assets, Beginning					31,954,026
Net Assets, Ending					\$ 33,512,813

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

NACOGDOCHES COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2011

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund- 1999 C.O.s</u>	<u>Road and Bridge</u>
Assets				
Cash and cash equivalents	\$ 5,460,879	\$ 482,888	\$ 729,285	\$ 330,099
Taxes receivable, net	699,860	158,973		96,902
Grants receivable	10,517			
Other receivables	145,963		124,264	23,961
Due from other funds	123,899			
Inventory	11,868			
Prepaid items	233,232			4,350
Total Assets	<u>\$ 6,686,218</u>	<u>\$ 641,861</u>	<u>\$ 853,549</u>	<u>\$ 455,312</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 298,165	\$	\$ 50,127	\$ 113,257
Accrued expenditures	14,833	3,142		1,861
Accrued payroll	341,546			56,105
Other payable				
Due to other funds	40,697			
Due to other governments	38,494			
Deferred revenue	660,683	150,041		91,459
Total Liabilities	<u>1,394,418</u>	<u>153,183</u>	<u>50,127</u>	<u>262,682</u>
Fund Balances:				
Nonspendable				
Inventories and prepaids	245,100			4,350
Restricted				
Debt service		488,678		
Capital Projects			803,422	
Grants				
Records				
Public safety				
Judicial				
Other				
Committed				
Road damage repairs				285,713
Assigned				
2012 budget	1,434,751			
Unassigned				
	3,611,949			(97,433)
Total Fund Balances	<u>5,291,800</u>	<u>488,678</u>	<u>803,422</u>	<u>192,630</u>
Total Liabilities and Fund Balances	<u>\$ 6,686,218</u>	<u>\$ 641,861</u>	<u>\$ 853,549</u>	<u>\$ 455,312</u>

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

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,623,718	\$ 9,626,869
16,523	972,258
812,883	823,400
1,697	295,885
40,697	164,596
4,833	16,701
36,234	273,816
<u>\$ 3,536,585</u>	<u>\$ 12,173,525</u>
\$ 818,847	\$ 1,280,396
	19,836
19,246	416,897
43	43
123,899	164,596
163,868	202,362
35,393	937,576
<u>1,161,296</u>	<u>3,021,706</u>
41,067	290,517
	488,678
578,946	1,382,368
21,721	21,721
252,784	252,784
300,565	300,565
1,112,253	1,112,253
92,671	92,671
	285,713
	1,434,751
(24,718)	3,489,798
<u>2,375,289</u>	<u>9,151,819</u>
<u>\$ 3,536,585</u>	<u>\$ 12,173,525</u>



NACOGDOCHES COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET ASSETS
September 30, 2011

Total fund balance, governmental funds \$ 9,151,819

Amounts reported for governmental activities in the Statement of Net Assets 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 Assets. 39,632,826

Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds. 929,496

Some liabilities (such as Long-term Claims and Judgments Payable, Long-term Compensated Absences, and Bonds Payable) 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 Assets.

Certificates of obligation	(9,750,000)
Tax notes	(934,000)
Refunding bond	(5,435,000)
Loss on refunding	95,035
Deferred issuance costs	211,106
Compensated absences	(339,915)

Accrued interest is not due and payable in the current period and therefore not reported in the funds. (48,554)

Net Assets of Governmental Activities \$ 33,512,813

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, 2011

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund- 1999 C.O.s</u>	<u>Road and Bridge</u>
Revenues				
Taxes	\$ 9,652,165	\$ 2,223,380	\$	\$ 1,318,511
Charges for services	1,135,792			1,001,858
Fees and fines	1,847,531			153,489
Intergovernmental	745,468		818,931	8,978
Earnings on investments	129,873	12,662	10,176	10,021
Miscellaneous	375,416	13,594	2,071	520,223
Total Revenues	<u>13,886,245</u>	<u>2,249,636</u>	<u>831,178</u>	<u>3,013,080</u>
Expenditures				
Current:				
General government	4,405,365		43,826	
Administration of justice	3,081,363			
Public safety	6,324,261			
Highway and streets				3,223,065
Health and Welfare	192,679			
Parks and recreation				
Solid waste				
Capital Outlay			1,397,762	
Debt Service:				
Principal		1,796,000		
Interest and fiscal charges		654,022		
Total Expenditures	<u>14,003,668</u>	<u>2,450,022</u>	<u>1,441,588</u>	<u>3,223,065</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(117,423)</u>	<u>(200,386)</u>	<u>(610,410)</u>	<u>(209,985)</u>
Other Financing Sources (Uses)				
Sale of capital assets	7,306			18,934
Transfers in		261		35,000
Transfers out	(363,283)			
Total other financing sources (uses)	<u>(355,977)</u>	<u>261</u>		<u>53,934</u>
Net change in fund balances	(473,400)	(200,125)	(610,410)	(156,051)
Fund balances - beginning	<u>5,765,200</u>	<u>688,803</u>	<u>1,413,832</u>	<u>348,681</u>
Fund balances - ending	<u>\$ 5,291,800</u>	<u>\$ 488,678</u>	<u>\$ 803,422</u>	<u>\$ 192,630</u>

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

Other Governmental Funds	Total Governmental Funds
\$ 31,217	\$ 13,225,273
	2,137,650
1,155,548	3,156,568
2,990,286	4,563,663
15,438	178,170
361,100	1,272,404
<u>4,553,589</u>	<u>24,533,728</u>
541,735	4,990,926
2,142,406	5,223,769
31,906	6,356,167
237,126	3,460,191
1,631,396	1,824,075
556,250	556,250
16,230	16,230
49,480	1,447,242
	1,796,000
	654,022
<u>5,206,529</u>	<u>26,324,872</u>
<u>(652,940)</u>	<u>(1,791,144)</u>
	26,240
328,283	363,544
(261)	(363,544)
<u>328,022</u>	<u>26,240</u>
(324,918)	(1,764,904)
<u>2,700,207</u>	<u>10,916,723</u>
<u>\$ 2,375,289</u>	<u>\$ 9,151,819</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, 2011

Net change in fund balances - total governmental funds: \$ (1,764,904)

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 (\$3.95 million) was capitalized on the entity wide statement and the depreciation expense (\$1.996 million) that was expensed in the current period. 3,953,423
(1,995,855)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

New Debt 0
Issuance cost on new debt

The long-term portion of accrued compensated absences is not due and payable in the current period and is therefore not reported in governmental funds. 9,515

Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting and the adjustment in allowance for warrants. (41,385)

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. This adjustment reflects the net change in interest payable on the accrual basis of accounting. 10,131

Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (38,138)

Principal payments on bonds are reported as expenditures in governmental funds but not as expenses in the government-wide statements. 1,796,000

Change in net assets of governmental activities \$ 1,558,787

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

NACOGDOCHES COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
September 30, 2011

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 3,832,263</u>
Total Assets	<u><u>\$ 3,832,263</u></u>
Liabilities	
Due to other agencies and beneficiaries	<u>\$ 3,832,263</u>
Total Liabilities	<u><u>\$ 3,832,263</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 Assets, 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

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 assets is not presented. All assets reported in agency funds should be offset by a corresponding liability, resulting in zero net assets.

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.

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.

1999 Certificates of Obligation Fund

The 1999 Certificates of Obligation Fund is used to account for financial resources to be used for the acquisition and construction of land and improvements for the Lake Naconiche project.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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 assets 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 assets.

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.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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

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

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 by the County itself, using its highest level of decision making authority (i.e. authorization by Commissioner’s Court). Once amounts are reported as committed, amounts cannot be used for any other purposes unless the County takes the same highest level of action 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 Commissioner’s Courts can delegate the authority.
- **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 Assets 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 assets are available.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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.

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 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

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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

A. Authorization for Deposits and Investments (continued)

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, 2011.

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, 2011, 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 (continued)

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

	<u>Total Fair Value</u>
Cash deposits	\$ 1,785,368
Money Market Accounts	5,286,673
Certificate of Deposits	2,538,271
Investment Pools	
TexPool	11,461
TexSTAR	5,096
Total cash and investment pools	<u><u>\$ 9,626,869</u></u>

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>
Certificate of deposit	\$ 2,538,271	365	32.4%
Money Market Accounts	5,286,673	1	67.4%
Investment Pool:			
TexPool	11,461	34	0.1%
TexSTAR	5,096	47	0.1%
Total Fair Value	<u><u>\$ 7,841,501</u></u>		
Portfolio weighted average maturity		<u><u>119</u></u>	

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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

B. Deposit and Investment Amounts (continued)

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.

Note 3 - Receivables

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2011, were as follows:

	Governmental Activities					Total
	General	Debt Service	1999 Certificates of Obligations	Road and Bridge	Other Governmental Funds	
Receivables:						
Taxes	\$ 726,346	\$ 165,597	\$	\$ 100,940	\$ 17,211	\$ 1,010,094
Grants	4,687				812,883	817,570
Other	145,963		124,264	23,961	1,697	295,885
Gross receivables	876,996	165,597	124,264	124,901	831,791	2,123,549
Less: allowance for uncollectibles	(26,486)	(6,624)		(4,038)	(688)	(37,836)
Total	\$ 850,510	\$ 158,973	\$ 124,264	\$ 120,863	\$ 831,103	\$ 2,085,713

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 3 - Receivables (continued)

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. As of September 30, 2011, the various components of deferred revenue reported in the governmental funds are as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes (general fund)	\$ 660,683	\$
Delinquent property taxes (road and bridge fund)	91,459	
Delinquent property taxes (debt service fund)	150,041	
Delinquent property taxes (jury fund)	15,596	
Grant funds received prior to meeting all eligibility requirements		8,082
Total deferred revenue for governmental funds	<u>\$ 917,779</u>	<u>\$ 8,082</u>

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. 2010-11 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 2011 fiscal year (2010 tax year), the County levied property taxes of \$0.4343 per \$100 of assessed valuation. The 2010 rates resulted in total tax levies of approximately \$13.3 million based on a total adjusted valuation of approximately \$3.09 billion. The total tax rate in the 2010-11 tax year was prorated as follows:

	<u>Tax Rate</u>
General Fund	\$ 0.3123
Debt Service Fund	0.0712
Road and Bridge	0.0434
Jury	0.0074
Total	<u>\$ 0.43430</u>

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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, 2011, the Interfund receivables and payables outstanding are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 123,899	\$ 40,697
Non-major Governmental Funds	40,697	123,899
Total Governmental Activity	<u>\$ 164,596</u>	<u>\$ 164,596</u>

Interfund transfers

Transfers totaling approximately \$363,544 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		\$ 363,283
Road & Bridge	\$ 35,000	
Debt Service Fund	261	
Non-major Governmental Funds	328,283	261
	<u>\$ 363,544</u>	<u>\$ 363,544</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, 2011, follows:

	Primary Government			
	Balance 10/01/10	Additions	Reclassifications/ Decreases	Balance 09/30/11
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 2,419,971	\$ 43,826		\$ 2,463,797
Construction in progress	274,495	2,982,371		3,256,866
Total capital assets not being depreciated	2,694,466	3,026,197	-	5,720,663
Capital assets being depreciated:				
Land improvements	3,255,742	197,149		3,452,891
Buildings and improvements	20,244,597	94,698		20,339,295
Infrastructure	22,336,038	174,674		22,510,712
Machinery and equipment	8,353,611	460,704	(282,094)	8,532,221
Total other capital assets	54,189,988	927,225	(282,094)	54,835,119
Accumulated depreciation for:				
Land improvements	(157,353)	(69,058)		(226,411)
Buildings and improvements	(6,921,615)	(577,330)		(7,498,945)
Infrastructure	(7,511,783)	(638,452)		(8,150,235)
Machinery and equipment	(4,618,441)	(711,015)	282,094	(5,047,362)
Total accumulated depreciation	(19,209,192)	(1,995,855)	282,094	(20,922,953)
Total capital assets being depreciated, net	34,980,796	(1,068,630)	-	33,912,166
Total Net Assets	\$ 37,675,262	\$ 1,957,567	\$	\$ 39,632,829

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

Fiscal Year 2011 Depreciation Expense	
General Administration	\$ 496,319
Judicial and Law Enforcement	421,839
Highway and Street	753,966
Health & Welfare	23,259
Culture and Recreation	300,472
Total Depreciation Expense	\$ 1,995,855

Remaining commitments on construction in progress at September 30, 2011, was as follows:

Project	Authorized Construction	Total in Progress	Remaining Commitment
Lake Park Phase 2, Lake Naconiche	1,570,645	1,475,106	95,539
Emergency Shelter	5,384,315	1,631,395	3,752,920
Emergency Operations Center	1,620,500	150,365	1,470,135
	8,575,460	3,256,866	5,318,594

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, 2011, is as follows:

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate</u> %	<u>Matures</u>	<u>Debt</u> <u>Outstanding</u>
\$ 2,680,000	General Obligation Refunding Bonds Series 1999	4.60 - 4.65	2012	\$ 405,000
6,700,000	C/O Series 2004	3.50 - 4.30	2024	6,085,000
6,475,000	General Obligation Refunding Bonds Series 2005	3.25 - 3.8750	2019	5,030,000
4,400,000	Tax & Solid Waste Rev C/O Series 2006	3.93	2026	3,665,000
1,225,000	Tax Note Series 2010	2.95	2014	934,000
Total General Obligation Bonds				\$ 16,119,000
Less loss on refunding bonds being amortized over life of bonds				(95,035)
less portion to be paid during the current year				(1,862,000)
Noncurrent portion of long-term debt				<u>\$ 14,161,965</u>

A summary of long-term liability transactions of the County for the year ended September 30, 2011, follows:

	<u>October 1, 2010</u> <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30, 2011</u> <u>Balance</u>	<u>Amounts Due</u> <u>Within One Year</u>
Certificates of Obligation	\$ 10,145,000		\$ 395,000	\$ 9,750,000	\$ 570,000
Tax Notes	\$ 1,225,000		\$ 291,000	934,000	302,000
Refunding Bonds	6,545,000		1,110,000	5,435,000	990,000
Loss on refunding	(108,612)		13,577	(95,035)	
Total bonds payable	17,806,388	-	1,782,423	16,023,965	1,862,000
Compensated absences	349,430	624,092	633,607	339,915	113,305
Total compensated absences	397,997	624,092	633,607	339,915	113,305
Total Long-Term Liabilities	\$ 18,204,385	\$ 624,092	\$ 2,416,030	\$ 16,363,880	\$ 1,975,305

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,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	1,862,000	582,649	2,444,649
2013	1,501,000	523,211	2,024,211
2014	1,561,000	470,139	2,031,139
2015	1,275,000	418,663	1,693,663
2016	1,330,000	369,778	1,699,778
2017	1,385,000	318,233	1,703,233
2018	1,440,000	263,400	1,703,400
2019	1,210,000	211,549	1,421,549
2020	725,000	172,829	897,829
2021	755,000	142,432	897,432
2022	785,000	110,427	895,427
2023	815,000	77,044	892,044
2024	855,000	42,203	897,203
2025	305,000	18,373	323,373
2026	315,000	6,190	321,190
	<u>\$ 16,119,000</u>	<u>\$ 3,727,120</u>	<u>\$ 19,846,120</u>

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, 2011, 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 618 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 8.8% for the months of the accounting year in 2010, and 8.77% for the months of the accounting year in 2011. The deposit rate payable by the employee members for calendar year 2011 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 8.80% for calendar year 2011. The contribution rate payable by the employee members is the rate of 7% as adopted by the governing body of the 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 2011 was \$10.5 million and the County's contributions were based on a payroll of \$10.5 million. Contributions made by employees totaled \$732 thousand, and the County made contributions of \$941 thousand during the fiscal year ended September 30, 2011.

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Annual Pension Cost (APC)	\$ 941,585	\$ 834,808	\$ 652,125
Percentage of APC Contributed	100%	100%	100%
Net Pension Obligation at the End of Period	-	-	-

For the year ended September 30, 2011, the pension cost for the TCDRS plan and the actual contributions made were \$834,808. Because all contributions are made as required, no pension obligation existed at September 30, 2011.

<u>Actuarial Information</u>	<u>12/31/2010</u>
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20 years
Asset valuation method	SAF: 10-year smoothed value ESF: Fund value
Assumptions:	
Investment return	8.00%
Projected salary increases	5.40%
Inflation	3.50%
Cost 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>12/31/2010</u>
Actuarial valuation date		
Actuarial value of assets	\$	23,308,312
Actuarial accrued liability (AAL)	\$	26,592,527
Unfunded/(Overfunded) actuarial accrued liability (UAAL or OAAL)	\$	3,284,215
Funded ratio		87.65%
Annual covered payroll (actuarial)	\$	10,052,686
UAAL or OAAL as % of covered payroll		32.67%

Note 9 - Contingencies and Commitments

A. Construction Contract Commitments

The County had several capital improvement commitments at September 30, 2011. 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, 2011.

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 27, 2012, 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.



Required Supplementary Information

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended September 30, 2011

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues				
Taxes	\$ 9,739,000	\$ 9,739,000	\$ 9,652,165	\$ (86,835)
Charges for services	1,166,000	1,166,000	1,135,792	(30,208)
Fees and fines	2,020,900	2,028,900	1,847,531	(181,369)
Intergovernmental	724,545	717,682	745,468	27,786
Earnings on investments	110,000	110,000	129,873	19,873
Miscellaneous	233,000	260,000	375,416	115,416
Total Revenues	13,993,445	14,021,582	13,886,245	(135,337)
Expenditures				
Current:				
General government				
Commissioners and County Judge	494,000	495,850	480,614	15,236
County clerk	266,500	266,500	256,450	10,050
Veteran's service officer	51,020	51,020	50,741	279
Professional services, insurance	669,000	815,400	694,836	120,564
General government-fees-dues	9,800	9,800	7,442	2,358
General programs	39,193	39,193	32,620	6,573
Nondepartmental	347,250	341,050	253,532	87,518
Imaging	55,180	55,430	55,412	18
District clerk	336,850	336,850	327,775	9,075
County auditor	354,750	348,267	313,377	34,890
County treasurer	109,400	115,884	110,008	5,876
Computer services	709,300	709,300	680,261	29,039
Building maintenance	587,200	588,200	528,264	59,936
Tax assessor-collector	256,900	256,900	255,583	1,317
Elections	170,100	170,100	161,283	8,817
Personnel department	66,600	66,600	66,562	38
Collections department	133,130	133,130	130,605	2,525
Total general government	4,656,173	4,799,474	4,405,365	394,109

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended September 30, 2011

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Administration of justice				
County court-at-law	371,600	372,550	372,394	156
145th district court	258,300	258,300	251,256	7,044
420th district court	235,950	235,950	232,653	3,297
Justice of the peace-precinct 1	140,250	142,250	136,665	5,585
Justice of the peace-precinct 2	138,200	138,200	135,274	2,926
Justice of the peace-precinct 3	102,700	102,700	101,420	1,280
Justice of the peace-precinct 4	145,100	146,100	145,652	448
Teen court	32,750	35,285	34,873	412
County attorney	594,050	601,050	598,067	2,983
District attorney	549,700	551,500	550,137	1,363
Juvenile probation	196,652	196,652	136,070	60,582
Adult probation	5,000	5,000	1,980	3,020
Public defense - indigent	733,510	433,660	384,922	48,738
Total Administration of justice	<u>3,503,762</u>	<u>3,219,197</u>	<u>3,081,363</u>	<u>137,834</u>
Public safety				
Sheriff	1,980,600	2,065,300	2,053,531	11,769
Dispatch	305,800	339,465	273,149	66,316
Jail	3,094,000	3,028,500	2,971,941	56,559
Department of public safety	36,860	36,860	36,094	766
Law enforcement building maintenance	313,200	318,200	276,077	42,123
Constable-precinct 1	218,450	218,585	218,519	66
Constable-precinct 2	52,000	52,000	51,933	67
Constable-precinct 3	59,150	59,150	58,516	634
Constable-precinct 4	178,200	181,650	181,484	166
Rural fire protection	98,380	98,380	95,483	2,897
Homeland security	55,750	55,750	43,311	12,439
Emergency management	60,650	64,325	64,223	102
Total public safety	<u>6,453,040</u>	<u>6,518,165</u>	<u>6,324,261</u>	<u>193,904</u>
Judicial and public safety	<u>9,956,802</u>	<u>9,737,362</u>	<u>9,405,624</u>	<u>331,738</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended September 30, 2011

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Health and welfare				
County extension office	98,000	98,000	71,136	26,864
Special agencies	116,800	121,800	121,543	257
Total Health and welfare	<u>214,800</u>	<u>219,800</u>	<u>192,679</u>	<u>27,121</u>
Total Expenditures	<u>14,827,775</u>	<u>14,756,636</u>	<u>14,003,668</u>	<u>752,968</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(834,330)	(735,054)	(117,423)	617,631
Other Financing Sources (Uses)				
Other sources			7,306	(7,306)
Transfers out	(463,160)	(428,160)	(363,283)	(64,877)
Total Other Financing Sources (Uses)	<u>(463,160)</u>	<u>(428,160)</u>	<u>(355,977)</u>	<u>(72,183)</u>
Net Changes in Fund Balances	(1,297,490)	(1,163,214)	(473,400)	689,814
Fund Balances, Beginning of Year	<u>5,765,200</u>	<u>5,765,200</u>	<u>5,765,200</u>	
Fund Balances, End of Year	<u>\$ 4,467,710</u>	<u>\$ 4,601,986</u>	<u>\$ 5,291,800</u>	<u>\$ 689,814</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, 2011

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues				
Taxes	\$ 1,328,000	\$ 1,328,000	\$ 1,318,511	\$ (9,489)
Charges for Services	1,105,000	1,105,000	1,001,858	(103,142)
Fees and Fines	148,500	148,500	153,489	4,989
Intergovernmental	0	8,977	8,978	1
Earnings on investments	4,000	4,000	10,021	6,021
Miscellaneous	0	477,398	520,223	42,825
Total Revenues	2,585,500	3,071,875	3,013,080	(58,795)
Expenditures				
Current:				
Highway and streets	2,724,100	3,257,975	3,223,065	34,910
Total Expenditures	2,724,100	3,257,975	3,223,065	34,910
Excess (Deficiency) of Revenues Over (Under) Expenditures	(138,600)	(186,100)	(209,985)	(23,885)
Other Financing Sources (Uses)				
Sale of capital assets			18,934	(18,934)
Transfers in	-	35,000	35,000	
Transfers (out)				
Total Other Financing Sources (Uses)	-	35,000.00	53,934	(18,934)
Net Changes in Fund Balances	(138,600)	(151,100)	(156,051)	(4,951)
Fund Balances - Beginning of Year	348,681	348,681	348,681	
Fund Balances - End of Year	\$ 210,081	\$ 197,581	\$ 192,630	\$ (4,951)

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, 2011. 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 with the exception of the Narcotics Task Force, Permanent Improvement, 2004 Certificates of Obligation, Chapter 19 and 2001 Certificate of Obligation Funds. 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, 2011

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
12/31/2007	19,879,511	20,995,771	1,116,260	94.68%	7,686,045	14.52%
12/31/2008	19,336,037	22,046,379	2,710,342	87.71%	8,740,555	31.01%
12/31/2009	22,170,756	24,959,038	2,788,282	88.83%	9,688,241	28.78%
12/31/2010	23,308,312	26,592,527	3,284,215	87.65%	10,052,686	32.67%



Other Supplementary Information



**Combining and Individual Fund
Statements and Schedules**



NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Juvenile Probation Restitution

This fund is used to account for restitution collected as a result of juvenile cases. Restitution from this fund is remitted to the plaintiffs.

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

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.

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

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.

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 the receipt and expenditure of pre-trial procedures. Expenditures from this fund shall be at the sole discretion of the District Attorney

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 resources to reduce liabilities.

Constable Precinct 4 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

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.

Narcotics Task Force Fund

This fund is used to account for grant funds and local revenues to operate the area law enforcement task force.

Narcotics Task Force Program Fund

This fund is used to account for program income revenues to operate the area law enforcement task force.

Victim Coordinator Liaison Grant

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.

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.

Exposition Center

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.

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.

TXCDBG Fund

This fund is used to account for the receipt and expenditure of Community Development Block Grants passed through the Office of Community Rural Affairs for the U.S. Department of Housing and Urban Development. Funds are used by rural Texans to strengthen their communities by providing financial and other support for local basic public facilities and infrastructure needs, industries, services and households.

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Juvenile Title IV-E Foster Care

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.

Vertex title IV –E Foster Care

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.

TJPC Community Corrections

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

TJPC Salary Adjustment Fund

This fund is used to account for the receipt and expenditure of Salary Adjustment grant funds from the Texas Juvenile Probation Commission. The Salary Adjustment grant provides funding to juvenile probation departments for salary supplements for juvenile probation officers.

TJPC JPO Fund

This fund is used to account for the receipt and expenditure of Juvenile Probation Officer grant funds from the Texas Juvenile Probation Commission. The Progressive Sanctions Juvenile Probation Office grant provides funding for JPO(s) for the provision of juvenile probation services and juvenile justice programs.

TJPC Diversionary Fund

This fund is used to account for the receipt and expenditure of Diversionary grant funds from the Texas Juvenile Probation Commission. The funds are designed to provide secure post-adjudication or non-secure residential placement resources for Juvenile Probation departments.

TJPC ICBP Fund

This fund is used to account for the receipt and expenditure of ICBP grant funds from the Texas Juvenile Probation Commission. The Intensive Community Based Program grant provides funding for services for habitual misdemeanor youth.

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.

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Substance Abuse 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 program.

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.

Solid Waste

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

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.

Emergency Operating Center Grant

The fund is used to account for the grant funds for building the Emergency Operating Center for the County

EECBG

This fund is to account for the Energy Efficiency and Conservation Block Grant funding to support energy audits and energy efficiency retrofits in residential and commercial buildings and the development and implementation of advanced building codes and inspections, and the creation of financial incentive programs for energy efficiency improvements.

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.

Victim's coordinator & Liaison Grant-Court Attorney

This fund is used to account for the state grants to assist with victim's coordination and work with the Court Attorney

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Capital Project Funds

Permanent Improvement

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

2001 Certificates of Obligation

This fund is used to account for the receipts and disbursements of a \$1.6 million certificate of obligation issued in 2001, to be used for 1) the purchase of land and buildings and the renovation and improvement thereof for county offices and parking, 2) the purchase of materials, supplies, equipment and machinery for the road and bridge department, 3) renovations and improvements to the courthouse, courthouse annex, and law enforcement center, and 4) the costs of issuing the Certificates.

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.

2011 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, 2011

	Special Revenue Funds			
	Juvenile Probation Restitution	Personal Bond Fee Fund	County Attorney Fee Fund	Law Library Fund
Assets				
Cash and Cash Equivalents	\$ 5,137	\$ 675	\$ 11,568	\$ 213,810
Receivables net of allowance for estimated uncollectibles:				
Taxes				
Federal and state grants				
Other receivables				
Due from other funds				
Inventory				
Prepaid Items				
Total Assets	\$ 5,137	\$ 675	\$ 11,568	\$ 213,810
Total Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ 310	\$ 425	\$ 130
Accrued payroll		951	885	
Other payable				
Due to other funds	-	-	-	-
Due to other governments				
Deferred revenues	5,137			
Total Liabilities	5,137	1,261	1,310	130
Fund Balances:				
Unspendable:				
Inventories and prepaids				
Restricted:				
Capital Projects				
Grants				
Records				
Public safety				
Judicial			10,258	213,680
Other				
Committed:				
Assigned:				
Unassigned:		(586)		
Total Fund Balances		(586)	10,258	213,680
Total Liabilities and Fund Balances	\$ 5,137	\$ 675	\$ 11,568	\$ 213,810

Special Revenue Funds

Veterans Memorial Wall Fund	Nac Co Historical Commission	Jury Fund	Technology Fee fund	District Court Rec Technology	District Clerk Archive Fund
\$ 14,038	\$ 259	\$ 134,718	\$ 45,072	\$ 4,789	\$ 6,810
		16,523			
			47		
<u>\$ 14,038</u>	<u>\$ 259</u>	<u>\$ 151,241</u>	<u>\$ 45,119</u>	<u>\$ 4,789</u>	<u>\$ 6,810</u>
\$ -	\$ -	\$ 897	\$ 1,246	\$ -	\$ -
		\$ 43			
		15,596			
		16,536	1,246		
				4,789	6,810
14,038	259	134,705	43,873		
<u>14,038</u>	<u>259</u>	<u>134,705</u>	<u>43,873</u>	<u>4,789</u>	<u>6,810</u>
<u>\$ 14,038</u>	<u>\$ 259</u>	<u>\$ 151,241</u>	<u>\$ 45,119</u>	<u>\$ 4,789</u>	<u>\$ 6,810</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2011

	Special Revenue Funds			
	County Clerk Records MGT	District Clerk Records MGT	Nacog Co Rec MGT and Preservation	Security Fee Fund
Assets				
Cash and Cash Equivalents	\$ 177,139	\$ 6,901	\$ 22,376	\$ 10,440
Receivables net of allowance for estimated uncollectibles:				
Taxes				
Federal and state grants				
Other receivables				44
Due from other funds				
Inventory				
Prepaid Items				
Total Assets	\$ 177,139	\$ 6,901	\$ 22,376	\$ 10,484
Total Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 2,460	\$	\$ 291	\$ 1,202
Accrued payroll	1,751		1,061	3,289
Other payable				
Due to other funds	-	-	-	-
Due to other governments				
Deferred revenues				
Total Liabilities	4,211		1,352	4,491
Fund Balances:				
Unspendable:				
Inventories and prepaids				
Reserved:				
Capital Projects				
Grants				
Records	172,928	6,901	21,024	
Public safety				5,993
Judicial				
Other				
Committed:				
Assigned:				
Unassigned:				
Total Fund Balances	172,928	6,901	21,024	5,993
Total Liabilities and Fund Balances	\$ 177,139	\$ 6,901	\$ 22,376	\$ 10,484

Special Revenue Funds

<u>LEOSE - Training</u>	<u>D A Forfeiture Funds</u>	<u>DA Pretrial Intervention</u>	<u>Constable Pct 1 Forfeitures</u>	<u>Commitment Reduction Program</u>	<u>Constable Pct 4 Forfeitures</u>
\$ 8,596	\$ 131,681	\$ 23,096	\$ 7,108	\$ 13,660	\$ 16,555
<u>\$ 8,596</u>	<u>\$ 131,681</u>	<u>\$ 23,096</u>	<u>\$ 7,108</u>	<u>\$ 13,660</u>	<u>\$ 16,555</u>
\$ -	\$ 5,153 448	\$ 350	\$ -	\$ 16,575	\$ 3,580
<u>\$ -</u>	<u>5,601</u>	<u>350</u>	<u>\$ -</u>	<u>16,575</u>	<u>3,580</u>
8,596	126,080	22,746	7,108		12,975
<u>8,596</u>	<u>126,080</u>	<u>22,746</u>	<u>7,108</u>	<u>(2,915)</u> <u>(2,915)</u>	<u>12,975</u>
<u>\$ 8,596</u>	<u>\$ 131,681</u>	<u>\$ 23,096</u>	<u>\$ 7,108</u>	<u>\$ 13,660</u>	<u>\$ 16,555</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2011

	Special Revenue Funds			
	Election Services	Chapter 19 Funds	HAVA Fund	Task Force Seizures
Assets				
Cash and Cash Equivalents	\$ 25,041	\$ 120	\$ 9,642	\$ 155,090
Receivables net of allowance for estimated uncollectibles:				
Taxes				
Federal and state grants				
Other receivables				
Due from other funds				
Inventory				
Prepaid Items				
Total Assets	\$ 25,041	\$ 120	\$ 9,642	\$ 155,090
Total Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 302	\$ -	\$ -	\$ -
Accrued payroll				
Other payable				
Due to other funds	-	-	-	-
Due to other governments				155,090
Deferred revenues				
Total Liabilities	302	-	-	155,090
Fund Balances:				
Unspendable:				
Inventories and prepaids				
Reserved:				
Capital Projects				
Grants				
Records				
Public safety				
Judicial				
Other	24,739	120	9,642	
Committed:				
Assigned:				
Unassigned:				
Total Fund Balances	24,739	120	9,642	
Total Liabilities and Fund Balances	\$ 25,041	\$ 120	\$ 9,642	\$ 155,090

Special Revenue Funds

<u>Task Force Program Income</u>	<u>Victim Coordinator Liaison Grant</u>	<u>FEMA Fund</u>	<u>JAG Grant</u>	<u>JAG Recovery Act Grant</u>
\$ 918	\$ 1,469	\$ 21,714		
	3,601		2,193	712
	3,106			
<u>\$ 918</u>	<u>\$ 8,176</u>	<u>\$ 21,714</u>	<u>\$ 2,193</u>	<u>\$ 712</u>
\$ 918	\$ 1,886 1,396	\$	\$ 1,541	\$ 12
-	-	-	652	700
<u>918</u>	<u>3,282</u>		<u>2,193</u>	<u>712</u>
		21,714		
	4,894			
	<u>4,894</u>	<u>21,714</u>		
<u>\$ 918</u>	<u>\$ 8,176</u>	<u>\$ 21,714</u>	<u>\$ 2,193</u>	<u>\$ 712</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2011

	Special Revenue Funds			
	Exposition Center Fund	Homeland Security Grant	TXCDBG	County Court Unearned Fund
Assets				
Cash and Cash Equivalents	\$ 41,139	\$ 7	\$	\$ 40,446
Receivables net of allowance for estimated uncollectibles:				
Taxes				
Federal and state grants				
Other receivables				
Due from other funds				
Inventory	4,833			
Prepaid Items	28,830			
Total Assets	\$ 74,802	\$ 7	\$	\$ 40,446
Total Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 38,835	\$	\$	\$ 114
Accrued payroll	8,140			
Other payable				
Due to other funds	-	-	-	-
Due to other governments				
Deferred revenues	14,660			
Total Liabilities	61,635			114
Fund Balances:				
Unspendable:				
Inventories and prepaids	33,663			
Reserved:				
Capital Projects				
Grants		7		
Records				40,332
Public safety				
Judicial				
Other				
Committed:				
Assigned:				
Unassigned:	(20,496)			
Total Fund Balances	13,167	7		40,332
Total Liabilities and Fund Balances	\$ 74,802	\$ 7	\$	\$ 40,446

Special Revenue Funds

Local Juvenile Probation Fund	TYC Parole Contract Fund	Title IV E Funds	Vertex Title IV E	TJPC State Aid Fund	TJPC Community Corrections
\$ 32,276	\$ 775	\$ 36,965	\$ 240,020	\$ 53,865	\$ -
				51	
<u>\$ 32,276</u>	<u>\$ 775</u>	<u>\$ 36,965</u>	<u>\$ 240,020</u>	<u>\$ 53,916</u>	<u>\$</u>
\$	\$	\$	\$	\$ 3,524	\$
-	-	-	-	-	-
				3,524	
				51	
32,276	775	36,965	240,020	50,341	
<u>32,276</u>	<u>775</u>	<u>36,965</u>	<u>240,020</u>	<u>50,392</u>	
<u>\$ 32,276</u>	<u>\$ 775</u>	<u>\$ 36,965</u>	<u>\$ 240,020</u>	<u>\$ 53,916</u>	<u>\$ -</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2011

	Special Revenue Funds			
	TJPC Salary Adjustment Fund	TJPC JPO Fund	TYC Diversionary Fund	TJPC ICBP
Assets				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Receivables net of allowance for estimated uncollectibles:				
Taxes				
Federal and state grants				
Other receivables				
Due from other funds				
Inventory				
Prepaid Items				
Total Assets	\$	\$	\$	\$
Total Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$	\$	\$	\$
Accrued payroll				
Other payable				
Due to other funds	-	-	-	-
Due to other governments				
Deferred revenues				
Total Liabilities				
Fund Balances:				
Unspendable:				
Inventories and prepaids				
Reserved:				
Capital Projects				
Grants				
Records				
Public safety				
Judicial				
Other				
Committed:				
Assigned:				
Unassigned:				
Total Fund Balances				
Total Liabilities and Fund Balances	\$ -	\$ -	\$ -	\$ -

Special Revenue Funds

Adult Supervision Fund	Substance Abuse	Community Service Restitution	Sex Offender Counseling	Solid Waste Fund
\$ 485,664	\$ 14,960	\$ 12,258	\$ 2,720	\$ 30
1,606				
7,353				
<u>\$ 494,623</u>	<u>\$ 14,960</u>	<u>\$ 12,258</u>	<u>\$ 2,720</u>	<u>\$ 30</u>
\$ 15,909	\$ 750	\$ 390	\$ 900	\$ 70
-	-	-	-	681
	5,219	3,559		
<u>15,909</u>	<u>5,969</u>	<u>3,949</u>	<u>900</u>	<u>751</u>
7,353				
471,361	8,991	8,309	1,820	
				(721)
<u>478,714</u>	<u>8,991</u>	<u>8,309</u>	<u>1,820</u>	<u>(721)</u>
<u>\$ 494,623</u>	<u>\$ 14,960</u>	<u>\$ 12,258</u>	<u>\$ 2,720</u>	<u>\$ 30</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2011

	Special Revenue Funds			
	CA Pretrial Intervention Fund	Emergency Oper Center Grant	EECBG Program	Community Shelter Grant
Assets				
Cash and Cash Equivalents	\$ 15,225	\$ -	\$ -	\$ -
Receivables net of allowance for estimated uncollectibles:				
Taxes				
Federal and state grants		112,773		692,012
Other receivables				
Due from other funds		37,591		
Inventory				
Prepaid Items				
Total Assets	\$ 15,225	\$ 150,364	\$ -	\$ 692,012
Total Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 300	\$ 28,728	\$ -	\$ 692,012
Accrued payroll				
Other payable				
Due to other funds	-	121,636	-	-
Due to other governments				
Deferred revenues				
Total Liabilities	300	150,364	-	692,012
Fund Balances:				
Unspendable:				
Inventories and prepaids				
Reserved:				
Capital Projects				
Grants				
Records				
Public safety				
Judicial	14,925			
Other				
Committed:				
Assigned:				
Unassigned:				
Total Fund Balances	14,925			
Total Liabilities and Fund Balances	\$ 15,225	\$ 150,364	\$ -	\$ 692,012

Victims Coordinator & Liaison Grant- Court Attorney	Capital Project Funds				TOTALS
	Permanent Improvement Fund	2001 Certificate of Obligation	2004/2006 Certificate of Obligation	2010 Tax Notes	
\$ -	\$ 2,421	\$ -	\$ 266,070	\$ 310,455	\$ 2,623,718
					16,523
1,592					812,883
					1,697
					40,697
					4,833
					36,234
<u>\$ 1,592</u>	<u>\$ 2,421</u>	<u>\$ -</u>	<u>\$ 266,070</u>	<u>\$ 310,455</u>	<u>\$ 3,536,585</u>
\$ 37	\$ -	\$ -	\$ -	\$ -	\$ 818,847
1,325					19,246
					43
230	-	-	-	-	123,899
					163,868
					35,393
<u>1,592</u>					<u>1,161,296</u>
					41,067
	2,421		266,070	310,455	578,946
					21,721
					252,784
					300,565
					1,112,253
					92,671
					(24,718)
	<u>2,421</u>		<u>266,070</u>	<u>310,455</u>	<u>2,375,289</u>
<u>\$ 1,592</u>	<u>\$ 2,421</u>	<u>\$ -</u>	<u>\$ 266,070</u>	<u>\$ 310,455</u>	<u>\$ 3,536,585</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2011

	Juvenile Probation Restitution	Personal Bond Fee Fund	County Attorney Fee Fund	Law Library Fund
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines		6,984	31,549	20,200
Intergovernmental				
Earnings on investments				369
Miscellaneous				
Total Revenues		<u>6,984</u>	<u>31,549</u>	<u>20,569</u>
Expenditures				
Current:				
General government				
Administration of justice		40,401	34,656	10,070
Public Safety				
Highway and streets				
Health and welfare				
Parks and recreation				
Solid waste				
Capital Outlay				
Total Expenditures		<u>40,401</u>	<u>34,656</u>	<u>10,070</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		(33,417)	(3,107)	10,499
Other Financing Sources (Uses)				
Transfers in		29,650		
Transfers out				
Total other financing sources (uses)		<u>29,650</u>		
Net change in fund balances		(3,767)	(3,107)	10,499
Fund balances - beginning of year		<u>3,181</u>	<u>13,365</u>	<u>203,181</u>
Fund balances - end of year	<u>\$</u>	<u>\$ (586)</u>	<u>\$ 10,258</u>	<u>\$ 213,680</u>

Veterans Memorial Wall Fund	Nac Co Historical Commission	Jury Fund	Technology Fee fund	District Court Rec Technology	District Clerk Archive Fund
\$ 2,050	\$	\$ 31,217 2,735 22,746 1,824 473	\$ 32,648 464	\$ 9,619	\$ 3,740
<u>2,050</u>		<u>58,995</u>	<u>33,112</u>	<u>9,619</u>	<u>3,740</u>
		58,809	43,563	5,322	
1,650					
<u>1,650</u>		<u>58,809</u>	<u>43,563</u>	<u>5,322</u>	
400		186	(10,451)	4,297	3,740
<u>400</u>		<u>186</u>	<u>(10,451)</u>	<u>4,297</u>	<u>3,740</u>
13,638	259	134,519	54,324	492	3,070
<u>\$ 14,038</u>	<u>\$ 259</u>	<u>\$ 134,705</u>	<u>\$ 43,873</u>	<u>\$ 4,789</u>	<u>\$ 6,810</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, 2011

	<u>County Clerk Records MGT</u>	<u>District Clerk Records MGT</u>	<u>Nacog Co Rec MGT and Preservation</u>	<u>Security Fee Fund</u>
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines	171,704	3,744	32,977	57,108
Intergovernmental				
Earnings on Investments	853		155	
Miscellaneous				
Total Revenues	<u>172,557</u>	<u>3,744</u>	<u>33,132</u>	<u>57,108</u>
Expenditures				
Current:				
General government	221,395		33,959	
Administration of justice		542		142,648
Public safety				
Highway and streets				
Health and welfare				
Parks and recreation				
Solid waste				
Capital Outlay				
Total Expenditures	<u>221,395</u>	<u>542</u>	<u>33,959</u>	<u>142,648</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,838)	3,202	(827)	(85,540)
Other Financing Sources (Uses)				
Transfers in				70,000
Transfers out				
Total other financing sources (uses)				<u>70,000</u>
Net change in fund balances	(48,838)	3,202	(827)	(15,540)
Fund balances - beginning of year	<u>221,766</u>	<u>3,699</u>	<u>21,851</u>	<u>21,533</u>
Fund balances - end of year	<u>\$ 172,928</u>	<u>\$ 6,901</u>	<u>\$ 21,024</u>	<u>\$ 5,993</u>

<u>LEOSE - Training</u>	<u>D A Forfeiture Funds</u>	<u>DA Pretrial Intervention</u>	<u>Constable Pct 1 Forfeitures</u>	<u>Commitment Reduction Program</u>	<u>Constable Pct 4 Forfeitures</u>
\$ 10,526	\$ 49,320	\$ 14,546	\$ 381	\$	\$ 29,485
	1,575			98,827	4,500
	2,896				150
<u>10,526</u>	<u>53,791</u>	<u>14,546</u>	<u>381</u>	<u>98,827</u>	<u>34,135</u>
10,390	58,654		956	112,115	30,950
<u>10,390</u>	<u>58,654</u>	<u></u>	<u>956</u>	<u>112,115</u>	<u>30,950</u>
136	(4,863)	14,546	(575)	(13,288)	3,185
<u>136</u>	<u>(4,863)</u>	<u>14,546</u>	<u>(575)</u>	<u>(13,288)</u>	<u>3,185</u>
8,460	130,943	8,200	7,683	10,373	9,790
<u>\$ 8,596</u>	<u>\$ 126,080</u>	<u>\$ 22,746</u>	<u>\$ 7,108</u>	<u>\$ (2,915)</u>	<u>\$ 12,975</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, 2011

	<u>Election Services</u>	<u>Chapter 19 Funds</u>	<u>HAVA Fund</u>	<u>Task Force Seizures</u>
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines	17,700			
Intergovernmental		2,541	23,060	
Earnings on Investments				
Miscellaneous				
Total Revenues	<u>17,700</u>	<u>2,541</u>	<u>23,060</u>	
Expenditures				
Current:				
General government	14,605	2,522	21,435	
Administration of justice				
Public safety				
Highway and streets				
Health and welfare				
Parks and recreation				
Solid waste				
Capital Outlay				
Total Expenditures	<u>14,605</u>	<u>2,522</u>	<u>21,435</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,095	19	1,625	
Other Financing Sources (Uses)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	3,095	19	1,625	
Fund balances - beginning of year	<u>21,644</u>	<u>101</u>	<u>8,017</u>	
Fund balances - end of year	<u>\$ 24,739</u>	<u>\$ 120</u>	<u>\$ 9,642</u>	<u>\$</u>

Task Force Program Income	Victim Coordinator Liaison Grant	FEMA Fund	JAG Grant	JAG Recovery Act Grant
\$	\$	\$	\$	\$
	35,549		15,949	4,306
918				
<u>918</u>	<u>35,549</u>		<u>15,949</u>	<u>4,306</u>
6,021	44,712		15,949	4,306
<u>6,021</u>	<u>44,712</u>		<u>15,949</u>	<u>4,306</u>
(5,103)	(9,163)			
	8,442			
	<u>8,442</u>			
(5,103)	(721)			
<u>5,103</u>	<u>5,615</u>	<u>21,714</u>		
<u>\$</u>	<u>\$ 4,894</u>	<u>\$ 21,714</u>	<u>\$</u>	<u>\$</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, 2011

	<u>Exposition Center Fund</u>	<u>Homeland Security Grant</u>	<u>TXCDBG</u>	<u>County Court Unearned Fund</u>
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines				
Intergovernmental	95,565			
Earnings on Investments	553			
Miscellaneous	344,580			889
Total Revenues	<u>440,698</u>			<u>889</u>
Expenditures				
Current:				
General government				
Administration of justice				
Public safety				
Highway and streets				
Health and welfare				
Parks and recreation	554,600			
Solid waste				
Capital Outlay				
Total Expenditures	<u>554,600</u>			
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,902)			889
Other Financing Sources (Uses)				
Transfers in	116,000			
Transfers out				
Total other financing sources (uses)	<u>116,000</u>			
Net change in fund balances	2,098			889
Fund balances - beginning of year	<u>11,069</u>	<u>7</u>		<u>39,443</u>
Fund balances - end of year	<u>\$ 13,167</u>	<u>\$ 7</u>	<u>\$</u>	<u>\$ 40,332</u>

<u>Local Juvenile Probation Fund</u>	<u>TYC Parole Contract Fund</u>	<u>Title IV E Funds</u>	<u>Vertex Title IV E</u>	<u>TJPC State Aid Fund</u>	<u>TJPC Community Corrections</u>
\$ 2,676	\$	\$	\$	\$	\$
307		459	942	150,398	107,046
<u>2,983</u>		<u>459</u>	<u>942</u>	<u>150,398</u>	<u>107,046</u>
5	35		(2,070)	115,524	124,808
<u>5</u>	<u>35</u>		<u>(2,070)</u>	<u>115,524</u>	<u>124,808</u>
2,978	(35)	459	3,012	34,874	(17,762)
<u>2,978</u>	<u>(35)</u>	<u>459</u>	<u>3,012</u>	<u>34,874</u>	<u>(17,762)</u>
29,298	810	36,506	237,008	15,518	17,762
<u>\$ 32,276</u>	<u>\$ 775</u>	<u>\$ 36,965</u>	<u>\$ 240,020</u>	<u>\$ 50,392</u>	<u>\$</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, 2011

	TJPC Salary Adjustment Fund	TJPC JPO Fund	TYC Diversionary Fund	TJPC ICBP
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines				
Intergovernmental	8,200	59,937	26,310	495
Earnings on Investments				
Miscellaneous				
Total Revenues	<u>8,200</u>	<u>59,937</u>	<u>26,310</u>	<u>495</u>
Expenditures				
Current:				
General government				
Administration of justice	11,077	66,392	31,572	2,600
Public safety				
Highway and streets				
Health and welfare				
Parks and recreation				
Solid waste				
Capital Outlay				
Total Expenditures	<u>11,077</u>	<u>66,392</u>	<u>31,572</u>	<u>2,600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,877)	(6,455)	(5,262)	(2,105)
Other Financing Sources (Uses)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	(2,877)	(6,455)	(5,262)	(2,105)
Fund balances - beginning of year	<u>2,877</u>	<u>6,455</u>	<u>5,262</u>	<u>2,105</u>
Fund balances - end of year	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

Adult Supervision Fund	Substance Abuse	Community Service Restitution	Sex Offender Counseling	Solid Waste Fund
\$	\$	\$	\$	\$
640,931				
395,335	55,084	33,098	10,881	
1,192				
5,393				5,801
<u>1,042,851</u>	<u>55,084</u>	<u>33,098</u>	<u>10,881</u>	<u>5,801</u>
1,093,319	56,117	41,953	10,881	
				16,230
<u>1,093,319</u>	<u>56,117</u>	<u>41,953</u>	<u>10,881</u>	<u>16,230</u>
(50,468)	(1,033)	(8,855)		(10,429)
				12,600
				<u>12,600</u>
(50,468)	(1,033)	(8,855)		2,171
529,182	10,024	17,164	1,820	(2,892)
<u>\$ 478,714</u>	<u>\$ 8,991</u>	<u>\$ 8,309</u>	<u>\$ 1,820</u>	<u>\$ (721)</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, 2011

	CA Pretrial Intervention Fund	Emergency Oper Center Grant	EECBG Program	Community Shelter Grant
Revenues				
Taxes	\$	\$	\$	\$
Fees and fines	14,925			
Intergovernmental		112,773	94,698	1,631,396
Earnings on Investments				
Miscellaneous				
Total Revenues	<u>14,925</u>	<u>112,773</u>	<u>94,698</u>	<u>1,631,396</u>
Expenditures				
Current:				
General government		150,364	94,698	
Administration of justice				
Public safety				
Highway and streets				
Health and welfare				1,631,396
Parks and recreation				
Solid waste				
Capital Outlay				
Total Expenditures		<u>150,364</u>	<u>94,698</u>	<u>1,631,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,925	(37,591)		
Other Financing Sources (Uses)				
Transfers in		37,591		
Transfers out				
Total other financing sources (uses)		<u>37,591</u>		
Net change in fund balances	14,925			
Fund balances - beginning of year				
Fund balances - end of year	<u>\$ 14,925</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

Victims Coordinator & Liaison Grant- Court Attorney	Permanent Improvement Fund	2001 Certificate of Obligation	2004/2006 Certificate of Obligation	2010 Tax Notes	TOTALS
\$	\$	\$	\$	\$	\$ 31,217
1,592					1,155,548
			1,688	5,057	2,990,286
					15,438
					361,100
<u>1,592</u>			<u>1,688</u>	<u>5,057</u>	<u>4,553,589</u>
1,592	3,200				541,735
					2,142,406
					31,906
				237,126	237,126
					1,631,396
					556,250
					16,230
	49,480				49,480
<u>1,592</u>	<u>52,680</u>			<u>237,126</u>	<u>5,206,529</u>
	(52,680)		1,688	(232,069)	(652,940)
	54,000				328,283
		(261)			(261)
	54,000	(261)			328,022
	1,320	(261)	1,688	(232,069)	(324,918)
	1,101	261	264,382	542,524	2,700,207
<u>\$</u>	<u>\$ 2,421</u>	<u>\$</u>	<u>\$ 266,070</u>	<u>\$ 310,455</u>	<u>\$ 2,375,289</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 12,000	\$ 6,984	\$ (5,016)
Earnings on investments	0		-
Total Revenues	<u>12,000</u>	<u>6,984</u>	<u>(5,016)</u>
Expenditures			
Current:			
Administration of justice	41,750	40,401	1,349
Total Expenditures	<u>41,750</u>	<u>40,401</u>	<u>1,349</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,750)	(33,417)	(3,667)
Other Financing Sources (Uses)			
Transfers in	29,650	29,650	
Total Other Financing Sources (Uses)	<u>29,650</u>	<u>29,650</u>	
Net Changes in Fund Balances	(100)	(3,767)	(3,667)
Fund Balances - Beginning of Year	3,181	3,181	
Fund Balances - End of Year	<u>\$ 3,081</u>	<u>\$ (586)</u>	<u>\$ (3,667)</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 27,500	\$ 31,549	\$ 4,049
Miscellaneous			-
Total Revenues	<u>27,500</u>	<u>31,549</u>	<u>4,049</u>
Expenditures			
Current:			
Administration of justice	<u>37,625</u>	<u>34,656</u>	<u>2,969</u>
Total Expenditures	<u>37,625</u>	<u>34,656</u>	<u>2,969</u>
Net Changes in Fund Balances	(10,125)	(3,107)	7,018
Fund Balances - Beginning of Year	<u>13,365</u>	<u>13,365</u>	
Fund Balances - End of Year	<u>\$ 3,240</u>	<u>\$ 10,258</u>	<u>\$ 7,018</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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues			
Fees and Fines	\$ 18,000	\$ 20,200	\$ 2,200
Earnings on investments	1,000	369	(631)
Total Revenues	<u>19,000</u>	<u>20,569</u>	<u>1,569</u>
Expenditures			
Current:			
Administration of justice	<u>10,600</u>	<u>10,070</u>	<u>530</u>
Total Expenditures	<u>10,600</u>	<u>10,070</u>	<u>530</u>
Net Changes in Fund Balances	8,400	10,499	2,099
Fund Balances - Beginning of Year	<u>203,181</u>	<u>203,181</u>	
Fund Balances - End of Year	<u><u>\$ 211,581</u></u>	<u><u>\$ 213,680</u></u>	<u><u>\$ 2,099</u></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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues			
Fees and Fines	\$ 7,000	\$ 2,050	\$ (4,950)
Total Revenues	<u>7,000</u>	<u>2,050</u>	<u>(4,950)</u>
Expenditures			
Current:			
Parks and recreation	7,000	1,650	5,350
Total Expenditures	<u>7,000</u>	<u>1,650</u>	<u>5,350</u>
Net Changes in Fund Balances	-	400	400
Fund Balances - Beginning of Year	<u>13,638</u>	<u>13,638</u>	
Fund Balances - End of Year	<u>\$ 13,638</u>	<u>\$ 14,038</u>	<u>\$ 400</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JURY FUND
For the Year Ended September 30, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Taxes	\$ 30,800	\$ 31,217	\$ 417
Fees and Fines	2,000	2,735	735
Intergovernmental	20,000	22,746	2,746
Earnings on investments	500	1,824	1,324
Miscellaneous		473	473
Total Revenues	<u>53,300</u>	<u>58,995</u>	<u>5,695</u>
Expenditures			
Current:			
Administration of justice	<u>80,700</u>	<u>58,809</u>	<u>21,891</u>
Net Changes in Fund Balances	(27,400)	186	27,586
Fund Balances - Beginning of Year	<u>134,519</u>	<u>134,519</u>	
Fund Balances - End of Year	<u>\$ 107,119</u>	<u>\$ 134,705</u>	<u>\$ 27,586</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TECHNOLOGY FUND
For the Year Ended September 30, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 32,000	\$ 32,648	\$ 648
Earnings on investments	200	464	264
Total Revenues	<u>32,200</u>	<u>33,112</u>	<u>912</u>
Expenditures			
Current:			
Administration of justice	48,600	43,563	5,037
Total Expenditures	<u>48,600</u>	<u>43,563</u>	<u>5,037</u>
Net Changes in Fund Balances	(16,400)	(10,451)	5,949
Fund Balances - Beginning of Year	<u>54,324</u>	<u>54,324</u>	
Fund Balances - End of Year	<u>\$ 37,924</u>	<u>\$ 43,873</u>	<u>\$ 5,949</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	7,000	9,619	\$ 2,619
Earnings on investments			-
Total Revenues	<u>7,000</u>	<u>9,619</u>	<u>2,619</u>
Expenditures			
Current:			
Administration of justice	7,000	5,322	1,678
Total Expenditures	<u>7,000</u>	<u>5,322</u>	<u>1,678</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	4,297	4,297
Net Changes in Fund Balances	-	4,297	4,297
Fund Balances - Beginning of Year	492	492	
Fund Balances - End of Year	<u>\$ 492</u>	<u>\$ 4,789</u>	<u>\$ 4,297</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 163,000	\$ 171,704	\$ 8,704
Earnings on investments	1,500	853	(647)
Total Revenues	<u>164,500</u>	<u>172,557</u>	<u>8,057</u>
Expenditures			
Current:			
General government	276,685	221,395	55,290
Total Expenditures	<u>276,685</u>	<u>221,395</u>	<u>55,290</u>
Net Changes in Fund Balances	(112,185)	(48,838)	63,347
Fund Balances - Beginning of Year	<u>221,766</u>	<u>221,766</u>	
Fund Balances - End of Year	<u>\$ 109,581</u>	<u>\$ 172,928</u>	<u>\$ 63,347</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 3,600	\$ 3,744	\$ 144
Earnings on investments	0	0	-
Total Revenues	<u>3,600</u>	<u>3,744</u>	<u>144</u>
Expenditures			
Current:			
General government	3,000	542	2,458
Total Expenditures	<u>3,000</u>	<u>542</u>	<u>2,458</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	600	3,202	2,602
Other Financing Sources (Uses)			
Transfers in	0	0	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	
Net Changes in Fund Balances	600	3,202	2,602
Fund Balances - Beginning of Year	<u>3,699</u>	<u>3,699</u>	
Fund Balances - End of Year	<u>\$ 4,299</u>	<u>\$ 6,901</u>	<u>\$ 2,602</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 32,000	\$ 32,977	\$ 977
Earnings on investments	200	155	(45)
Total Revenues	<u>32,200</u>	<u>33,132</u>	<u>932</u>
Expenditures			
Current:			
General government	39,140	33,959	5,181
Total Expenditures	<u>39,140</u>	<u>33,959</u>	<u>5,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,940)	(827)	6,113
Other Financing Sources (Uses)			
Transfers in	0	0	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	
Net Changes in Fund Balances	(6,940)	(827)	6,113
Fund Balances - Beginning of Year	<u>21,851</u>	<u>21,851</u>	
Fund Balances - End of Year	<u>\$ 14,911</u>	<u>\$ 21,024</u>	<u>\$ 6,113</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 58,000	\$ 57,108	\$ (892)
Miscellaneous			-
Total Revenues	<u>58,000</u>	<u>57,108</u>	<u>(892)</u>
Expenditures			
Current:			
Administration of justice	155,845	142,648	13,197
Total Expenditures	<u>155,845</u>	<u>142,648</u>	<u>13,197</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(97,845)	(85,540)	12,305
Other Financing Sources (Uses)			
Transfers in	97,845	70,000	27,845
Total Other Financing Sources (Uses)	<u>97,845</u>	<u>70,000</u>	<u>27,845</u>
Net Changes in Fund Balances	-	(15,540)	(15,540)
Fund Balances - Beginning of Year	<u>21,533</u>	<u>21,533</u>	
Fund Balances - End of Year	<u>\$ 21,533</u>	<u>\$ 5,993</u>	<u>\$ (15,540)</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 10,518	\$ 10,526	\$ 8
Total Revenues	<u>10,518</u>	<u>10,526</u>	<u>8</u>
Expenditures			
Current:			
Administration of justice	18,978	10,390	8,588
Total Expenditures	<u>18,978</u>	<u>10,390</u>	<u>8,588</u>
Net Changes in Fund Balances	(8,460)	136	8,596
Fund Balances - Beginning of Year	<u>8,460</u>	<u>8,460</u>	<u></u>
Fund Balances - End of Year	<u>\$</u>	<u>\$ 8,596</u>	<u>\$ 8,596</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 25,000	\$ 49,320	\$ 24,320
Earnings on investments	500	1,575	1,075
Miscellaneous		2,896	2,896
Total Revenues	<u>25,500</u>	<u>53,791</u>	<u>25,395</u>
Expenditures			
Current:			
Administration of justice	46,765	58,654	(11,889)
Total Expenditures	<u>46,765</u>	<u>58,654</u>	<u>(11,889)</u>
Net Changes in Fund Balances	(21,265)	(4,863)	13,506
Fund Balances - Beginning of Year	<u>130,943</u>	<u>130,943</u>	
Fund Balances - End of Year	<u>\$ 109,678</u>	<u>\$ 126,080</u>	<u>\$ 13,506</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ -	\$ -	\$ -
Intergovernmental	81,961	98,827	\$ 16,866
Total Revenues	<u>81,961</u>	<u>98,827</u>	<u>16,866</u>
Expenditures			
Current:			
Administration of justice	81,961	112,115	(30,154)
Total Expenditures	<u>81,961</u>	<u>112,115</u>	<u>(30,154)</u>
Net Changes in Fund Balances	-	(13,288)	(13,288)
Fund Balances - Beginning of Year	<u>10,373</u>	<u>10,373</u>	
Fund Balances - End of Year	<u>\$ 10,373</u>	<u>\$ (2,915)</u>	<u>\$ (13,288)</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and Fines	\$ 32,300	\$ 29,485	\$ (2,815)
Intergovernmental		4,500	\$ 4,500
Earnings on investments	0	0	
Miscellaneous		150	150
Total Revenues	<u>32,300</u>	<u>34,135</u>	<u>1,685</u>
Expenditures			
Current:			
Administration of justice	38,010	30,950	7,060
Total Expenditures	<u>38,010</u>	<u>30,950</u>	<u>7,060</u>
Net Changes in Fund Balances	(5,710)	3,185	8,745
Fund Balances - Beginning of Year	<u>9,790</u>	<u>9,790</u>	
Fund Balances - End of Year	<u>\$ 4,080</u>	<u>\$ 12,975</u>	<u>\$ 8,745</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fees and fines	\$ 5,000	\$ 17,700	\$ 12,700
Total Revenues	<u>5,000</u>	<u>17,700</u>	<u>12,700</u>
Expenditures			
Current:			
General government	16,100	14,605	1,495
Total Expenditures	<u>16,100</u>	<u>14,605</u>	<u>1,495</u>
Net Changes in Fund Balances	(11,100)	3,095	14,195
Fund Balances - Beginning of Year	<u>21,644</u>	<u>21,644</u>	
Fund Balances - End of Year	<u>\$ 10,544</u>	<u>\$ 24,739</u>	<u>\$ 14,195</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
HAVA FUND
For the Year Ended September 30, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	25,000	23,060	\$ (1,940)
Total Revenues	<u>25,000</u>	<u>23,060</u>	<u>(1,940)</u>
Expenditures			
Current:			
General government	25,000	21,435	3,565
Total Expenditures	<u>25,000</u>	<u>21,435</u>	<u>3,565</u>
Net Changes in Fund Balances	-	1,625	1,625
Fund Balances - Beginning of Year	<u>8,017</u>	<u>8,017</u>	
Fund Balances - End of Year	<u>\$ 8,017</u>	<u>\$ 9,642</u>	<u>\$ 1,625</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
VICTIMS ASSISTANCE FUND
For the Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 1,000	\$ 35,549	\$ 34,549
Total Revenues	<u>1,000</u>	<u>35,549</u>	<u>34,549</u>
Expenditures			
Current:			
Administration of justice	5,109	44,712	(39,603)
Total Expenditures	<u>5,109</u>	<u>44,712</u>	<u>(39,603)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,109)	(9,163)	(5,054)
Other Financing Sources (Uses)			
Transfers in	3,109	8,442	5,333
Total Other Financing Sources (Uses)	<u>3,109</u>	<u>8,442</u>	<u>5,333</u>
Net Changes in Fund Balances	(1,000)	(721)	279
Fund Balances - Beginning of Year	<u>5,615</u>	<u>5,615</u>	
Fund Balances - End of Year	<u>\$ 4,615</u>	<u>\$ 4,894</u>	<u>\$ 279</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JAG FUND
For the Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 20,960	\$ 15,949	\$ (5,011)
Total Revenues	<u>20,960</u>	<u>15,949</u>	<u>(5,011)</u>
Expenditures			
Current:			
Administration of justice	20,960	15,949	5,011
Total Expenditures	<u>20,960</u>	<u>15,949</u>	<u>5,011</u>
Net Changes in Fund Balances			
Fund Balances - Beginning of Year	<u> </u>	<u> </u>	<u> </u>
Fund Balances - End of Year	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JAG RECOVERY FUND
For the Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 5,499	\$ 4,306	\$ (1,193)
Total Revenues	<u>5,499</u>	<u>4,306</u>	<u>(1,193)</u>
Expenditures			
Current:			
Judicial and law enforcement	5,499	4,306	1,193
Total Expenditures	<u>5,499</u>	<u>4,306</u>	<u>1,193</u>
Net Changes in Fund Balances			
Fund Balances - Beginning of Year			
Fund Balances - End of Year	<u>\$</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, 2010

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,565	\$ 565
Earnings on investments	200	553	353
Miscellaneous	325,500	344,580	19,080
Total Revenues	420,700	440,698	19,998
Expenditures			
Current:			
Parks and recreation-Exposition	567,665	554,600	13,065
Total Expenditures	567,665	554,600	13,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	(146,965)	(113,902)	33,063
Other Financing Sources (Uses)			
Transfers in	143,965	116,000	27,965
Transfers (out)			
Total Other Financing Sources (Uses)	143,965	116,000	27,965
Net Changes in Fund Balances	(3,000)	2,098	5,098
Fund Balances - Beginning of Year	11,069	11,069	
Fund Balances - End of Year	\$ 8,069	\$ 13,167	\$ 5,098

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
EECBG PROGRAM
For the Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues			
Intergovernmental	115,153	94,698	(20,455)
Total Revenues	<u>115,153</u>	<u>94,698</u>	<u>(20,455)</u>
Expenditures			
Current:			
General Government	115,153	94,698	20,455
Total Expenditures	<u>115,153</u>	<u>94,698</u>	<u>20,455</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	-
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	1,310,250	112,773	(1,197,477)
Total Revenues	<u>1,310,250</u>	<u>112,773</u>	<u>(1,197,477)</u>
Expenditures			
Current:			
General Government	1,620,500	150,363	1,470,137
Total Expenditures	<u>1,620,500</u>	<u>150,363</u>	<u>1,470,137</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>(310,250)</u>	<u>(37,590)</u>	<u>272,660</u>
Net Changes in Fund Balances	(310,250)	(37,590)	272,660
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	
Fund Balances - End of Year	<u>\$ (310,250)</u>	<u>\$ (37,590)</u>	<u>\$ 272,660</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	3,753,205	1,631,396	(2,121,809)
Total Revenues	<u>3,753,205</u>	<u>1,631,396</u>	<u>(2,121,809)</u>
Expenditures			
Current:			
Health and Welfare	3,753,205	1,631,396	2,121,809
Total Expenditures	<u>3,753,205</u>	<u>1,631,396</u>	<u>2,121,809</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	-
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
VICTIMS COORDINATOR & LIAISON GRANT - COURT ATTORNEY
For the Year Ended September 30, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	41,665	1,592	(40,073)
Total Revenues	<u>41,665</u>	<u>1,592</u>	<u>(40,073)</u>
Expenditures			
Current:			
General Government	40,313	1,592	38,721
Total Expenditures	<u>40,313</u>	<u>1,592</u>	<u>38,721</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	1,352	-	(1,352)
Net Changes in Fund Balances	1,352	-	(1,352)
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	
Fund Balances - End of Year	<u>\$ 1,352</u>	<u>\$ -</u>	<u>\$ (1,352)</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, 2011

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Property Taxes	\$ 2,176,500	\$ 2,223,380	\$ 46,880
Earnings on investments	2,500	12,662	10,162
Miscellaneous	-	13,594	13,594
Total Revenues	<u>2,179,000</u>	<u>2,249,636</u>	<u>70,636</u>
Expenditures			
Current:			
Debt Service:			
Principal	1,796,000	1,796,000	
Interest	654,400	654,022	378
Total Expenditures	<u>2,450,400</u>	<u>2,450,022</u>	<u>378</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(271,400)	(200,386)	71,014
Other Financing Sources (Uses)			
Transfers in	-	261	(261)
Transfers (out)			
Total Other Financing Sources (Uses)	<u>-</u>	<u>261</u>	<u>(261)</u>
Net Changes in Fund Balances	(271,400)	(200,125)	71,275
Fund Balances - Beginning of Year	<u>688,803</u>	<u>688,803</u>	
Fund Balances - End of Year	<u>\$ 417,403</u>	<u>\$ 488,678</u>	<u>\$ 71,275</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.

Court Partial Pay

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.

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 Seizure

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 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.

Constable Precinct 4 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.

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 the receipt and expenditure of State Aid, Community Corrections, and other grant funds from the Texas Juvenile Probation Commission. Funds are used for juvenile probation services provided by the Juvenile Probation Department

District Probation

This fund is used to account for the receipt and expenditure of Basic Supervision and Community Corrections funding from the Texas Department of Criminal Justice, Community Justice Assistance Division. Funds are used for the Community Supervision and Corrections 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, 2011

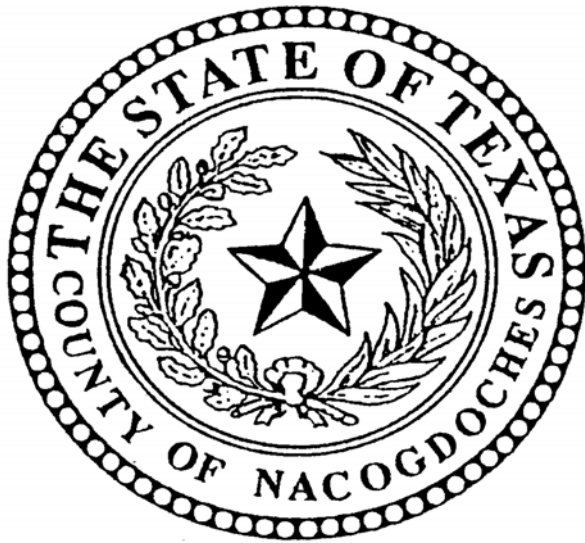
	<u>Balance 10/1/2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 9/30/2011</u>
State Agency				
Assets				
Cash and cash equivalents	\$ 955,112	\$ 12,443,493	\$ 12,410,153	\$ 988,452
Liabilities				
Due to other agencies and beneficiaries	\$ 955,112	\$ 12,443,493	\$ 12,410,153	\$ 988,452
Cash Bond				
Assets				
Cash and cash equivalents	\$ 229,444	\$ 263,013	\$ 263,013	\$ 229,444
Liabilities				
Due to other agencies and beneficiaries	\$ 229,444	\$ 263,013	\$ 263,013	\$ 229,444
Court Partial Pay				
Assets				
Cash and cash equivalents	\$ -	\$ 23,967,362	\$ 23,967,362	\$ -
Liabilities				
Due to other agencies and beneficiaries	\$ -	\$ 23,967,362	\$ 23,967,362	\$ -
Tax Assessor				
Assets				
Cash and cash equivalents	\$ 173,799	\$ 319,032	\$ 275,318	\$ 217,513
Liabilities				
Due to other agencies and beneficiaries	\$ 173,799	\$ 319,032	\$ 275,318	\$ 217,513
District Clerk				
Assets				
Cash and cash equivalents	\$ 962,292	\$ 383,764	\$ 272,032	\$ 1,074,024
Liabilities				
Due to other agencies and beneficiaries	\$ 962,292	\$ 383,764	\$ 272,032	\$ 1,074,024
Sheriff				
Assets				
Cash and cash equivalents	\$ 257,293	\$ 1,398,783	\$ 1,294,982	\$ 361,094
Liabilities				
Due to other agencies and beneficiaries	\$ 257,293	\$ 1,398,783	\$ 1,294,982	\$ 361,094
District Attorney				
Assets				
Cash and cash equivalents	\$ 82,429	\$ 78,720	\$ 88,283	\$ 72,866
Liabilities				
Due to other agencies and beneficiaries	\$ 82,429	\$ 78,720	\$ 88,283	\$ 72,866

NACOGDOCHES COUNTY, TEXAS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND
For the Year Ended September 30, 2011

	<u>Balance 10/1/2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 9/30/2011</u>
County Attorney				
Assets				
Cash and cash equivalents	\$ -	\$ 215,454	\$ 215,500	\$ (46)
Liabilities				
Due to other agencies and beneficiaries	\$ -	\$ 215,454	\$ 215,500	\$ (46)
County Clerk				
Assets				
Cash and cash equivalents	\$ 942,798	\$ 515,123	\$ 580,654	\$ 877,267
Liabilities				
Due to other agencies and beneficiaries	\$ 942,798	\$ 515,123	\$ 580,654	\$ 877,267
Constable Precinct 1				
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Liabilities				
Due to other agencies and beneficiaries	\$ -	\$ -	\$ -	\$ -
Constable Precinct 2 Seizure Account				
Assets				
Cash and cash equivalents	\$ 8,965	\$ -	\$ -	\$ 8,965
Liabilities				
Due to other agencies and beneficiaries	\$ 8,965	\$ -	\$ -	\$ 8,965
Constable Precinct 4 Seizure Account				
Assets				
Cash and cash equivalents	\$ 35,526	\$ -	\$ 35,526	\$ -
Liabilities				
Due to other agencies and beneficiaries	\$ 35,526	\$ -	\$ 35,526	\$ -
Juvenile Probation				
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Liabilities				
Due to other agencies and beneficiaries	\$ -	\$ -	\$ -	\$ -

NACOGDOCHES COUNTY, TEXAS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND
For the Year Ended September 30, 2011

	<u>Balance</u> <u>10/1/2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>9/30/2011</u>
District Probation				
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Liabilities				
Due to other agencies and beneficiaries	\$ -	\$ -	\$ -	\$ -
Other Trust and Agency				
Assets				
Cash and cash equivalents	\$ 2,253	\$ 88,666	\$ 88,235	\$ 2,684
Liabilities				
Due to other agencies and beneficiaries	\$ 2,253	\$ 88,666	\$ 88,235	\$ 2,684
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	<u>\$ 3,649,911</u>	<u>\$ 39,673,410</u>	<u>\$ 39,491,058</u>	<u>\$ 3,832,263</u>
Total Assets	<u>\$ 3,649,911</u>	<u>\$ 39,673,410</u>	<u>\$ 39,491,058</u>	<u>\$ 3,832,263</u>
Liabilities				
Due to other agencies and beneficiaries	<u>3,649,911</u>	<u>39,673,410</u>	<u>39,491,058</u>	<u>3,832,263</u>
Total Liabilities	<u>\$ 3,649,911</u>	<u>\$ 39,673,410</u>	<u>\$ 39,491,058</u>	<u>\$ 3,832,263</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.

Contents	Page
Financial Trends <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>	120
Revenue Capacity <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	125
Debt Capacity <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>	131
Demographic and Economic Information <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>	137
Operating Information <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>	139

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 NINE FISCAL YEARS

Table 1

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities:									
Invested in capital assets, net of related debt	\$ (34,766)	\$ 1,716,713	\$ 3,813,308	\$ 16,827,447	\$ 18,248,955	\$ 19,123,372	\$ 21,210,477	\$ 22,131,260	\$ 25,128,198
Restricted	2,070,088	330,256	80,910	1,004,126	1,970,108	2,032,094	3,364,171	2,795,784	2,673,019
Unrestricted	2,381,158	3,651,286	3,948,966	2,742,303	4,617,051	6,167,739	7,060,630	7,914,249	5,711,596
Total governmental activities net assets	<u>\$4,416,480</u>	<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>
Primary Government:									
Total primary government net assets	<u>\$4,416,480</u>	<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>

Note: Accrual-basis financial information for Nacogdoches County as a whole is only available back to 2003, the year the County implemented GASB 34 .

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 NINE FISCAL YEARS

Table 2
Page 1 of 2

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses									
Governmental Activities:									
General administration	\$ 2,965,529	\$ 3,043,181	\$ 3,034,138	\$ 3,319,041	\$ 3,562,056	\$ 4,463,517	\$ 5,270,755	\$ 4,833,380	\$ 4,818,604
Judicial and law enforcement	8,181,023	8,181,428	8,941,202	8,400,295	8,176,146	8,167,253	9,178,094	12,713,898	12,615,792
Highways and streets	2,491,301	3,015,139	2,512,232	2,200,996	2,652,077	3,150,367	3,095,812	3,348,465	3,820,634
Health and welfare	304,662	370,247	303,172	435,993	562,028	453,461	614,387	473,135	235,607
Culture and recreation	447,385	455,272	444,453	494,941	544,329	573,304	607,954	854,532	879,640
Solid waste	97,027	99,678	92,699	106,829	51,337	49,712	50,134	43,109	16,230
Interest on long-term debt	757,521	599,313	878,859	743,859	954,514	803,329	805,909	736,844	687,834
Total governmental activities expenses	<u>\$ 15,295,830</u>	<u>\$ 15,913,131</u>	<u>\$ 16,240,538</u>	<u>\$ 15,962,173</u>	<u>\$ 16,502,487</u>	<u>\$ 17,660,943</u>	<u>\$ 19,623,045</u>	<u>\$ 23,003,363</u>	<u>\$ 23,074,341</u>
Total primary government expenses	<u>\$ 15,295,830</u>	<u>\$ 15,913,131</u>	<u>\$ 16,240,538</u>	<u>\$ 15,962,173</u>	<u>\$ 16,502,487</u>	<u>\$ 17,660,943</u>	<u>\$ 19,623,045</u>	<u>\$ 23,003,363</u>	<u>\$ 23,074,341</u>
Program Revenues									
Governmental Activities:									
Charges for services:									
General government	\$ 4,730,079	\$ 549,879	\$ 624,042	\$ 658,807	\$ 699,708	\$ 821,288	\$ 904,447	\$ 263,078	\$ 324,293
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
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
Health and welfare								4,595	
Culture and recreation		292,372	218,468	316,472	322,676	334,217	325,317	440,374	965,928
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:	2,024,609	1,398,568	1,747,171	1,491,889	424,121	974,879	1,661,225	1,134,010	1,517,183
Capital grants and contributions:	226,583	1,130,841	1,642,513	1,228,844	805,789	1,115,305	360,343	36,779	1,632,533
Total governmental activities program revenues	<u>\$ 6,981,271</u>	<u>\$ 7,770,303</u>	<u>\$ 9,085,588</u>	<u>\$ 8,577,833</u>	<u>\$ 8,295,452</u>	<u>\$ 8,136,983</u>	<u>\$ 8,007,333</u>	<u>\$ 8,219,454</u>	<u>\$ 10,597,766</u>
Total primary government program revenues	<u>\$ 6,981,271</u>	<u>\$ 7,770,303</u>	<u>\$ 9,085,588</u>	<u>\$ 8,577,833</u>	<u>\$ 8,295,452</u>	<u>\$ 8,136,983</u>	<u>\$ 8,007,333</u>	<u>\$ 8,219,454</u>	<u>\$ 10,597,766</u>

Note: Accrual-basis financial information for Nacogdoches County as a whole is only available back to 2003, the year the County implemented GASB 34.

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

Table 2
Page 2 of 2

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Net (Expense)/Revenue									
Governmental Activities	\$ (8,314,559)	\$ (8,142,828)	\$ (7,154,950)	\$ (7,384,340)	\$ (8,207,035)	\$ (9,523,960)	\$ (11,615,712)	\$ (14,783,909)	\$ (12,476,575)
Total primary government net (expense)/revenue	<u>\$ (8,314,559)</u>	<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>
General Revenues and Other Changes in Net Assets									
Governmental Activities:									
Taxes									
Property taxes	\$ 7,720,199	\$ 8,027,272	\$ 8,637,985	\$ 9,437,429	\$11,219,869	\$12,448,313	\$13,961,224	14,389,799	13,298,430
Other	73,467	72,364	73,640	119,444	\$161,795	\$125,643	\$94,266	320,335	370,214
Earnings on investments	336,888	233,008	324,982	685,541	\$688,110	\$403,765	\$186,539	173,729	177,502
Gain on sale of capital assets	-	318,431	1,656	245,084	\$26,397	\$264,719	-	55,650	30,054
Miscellaneous	189,320	375,878	297,616	463,104	\$373,102	\$271,834	\$445,142	66,561	159,162
Total governmental activities	<u>8,319,874</u>	<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>
Total primary government	<u>\$ 8,319,874</u>	<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>
Change in Net Assets									
Governmental Activities	\$ 5,315	\$ 884,125	\$ 2,180,929	\$ 3,566,262	\$ 4,262,238	\$ 3,990,314	\$ 3,071,459	\$ 222,165	\$ 1,558,787
Total primary government	<u>\$ 5,315</u>	<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>

Note: Accrual-basis financial information for Nacogdoches County as a whole is only available back to 2003, the year the County implemented GASB 34.

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

Table 3

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund										
Nonspendable										\$ 245,100
Assigned										1,434,751
Unassigned										3,611,949
Total General Fund										<u>\$ 5,291,800</u>
All Other Governmental Funds										
Nonspendable										\$ 45,417
Restricted										3,651,040
Committed										285,713
Assigned										
Unassigned										(122,151)
Total All other Governmental Funds										<u>\$ 3,860,019</u>
Total Fund Balance all Funds										<u>\$ 9,151,819</u>
Prior to GASB 54										
General Fund										
Reserved	\$	\$	\$	\$ 51,558	\$ 66,391	\$ 23,016	\$ 118,170	\$ 202,748	\$ 199,565	\$
Unreserved	<u>1,684,305</u>	<u>1,494,792</u>	<u>1,396,762</u>	<u>1,836,845</u>	<u>2,220,446</u>	<u>3,138,708</u>	<u>4,417,707</u>	<u>4,987,061</u>	<u>5,565,635</u>	
Total General Fund	<u>\$ 1,684,305</u>	<u>\$ 1,494,792</u>	<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>
All Other Governmental Funds										
Reserved	\$ 2,179	\$	\$	\$	\$	\$	\$ 12,094	\$ 122,869	\$ 263,405	\$
Unreserved:										
Special revenue funds	2,621,686	2,067,810	1,497,946	1,158,860	1,271,217	1,366,586	1,344,949	1,563,397	1,826,958	
Capital project funds	4,294,244	3,922,790	2,290,189	6,619,269	7,249,873	4,463,663	2,731,288	2,337,471	2,372,359	
Debt Service	<u>334,368</u>	<u>80,965</u>	<u>150,212</u>	<u>65,019</u>	<u>159,371</u>	<u>336,257</u>	<u>384,246</u>	<u>578,998</u>	<u>688,803</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 7,252,477</u>	<u>\$ 6,071,565</u>	<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>

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

Table 4

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues										
Taxes	\$ 7,362,602	\$ 7,701,853	\$ 7,974,196	\$ 8,588,730	\$ 9,541,377	\$ 11,223,398	\$ 12,585,713	\$ 14,191,478	\$ 14,418,826	\$ 13,225,273
Licenses and permits	113,794									
Intergovernmental	4,234,444	2,841,428	3,127,251	3,696,210	2,900,355	1,657,273	2,119,785	1,991,829	2,062,528	4,563,663
Charges for services	1,239,019	3,746,605	3,917,301	4,753,798	4,710,615	4,899,521	3,030,881	2,975,119	2,152,797	2,137,650
Fines, fees and forfeitures	1,946,174	511,389	665,862	658,366	831,646	788,055	2,949,377	2,636,560	3,425,196	3,156,568
Earnings on investments	331,739	336,888	233,008	324,982	685,541	688,264	403,765	186,539	174,314	178,170
Miscellaneous	445,110	211,826	499,964	290,341	684,648	483,134	271,834	449,163	1,007,724	1,272,404
Total Revenues	<u>15,672,882</u>	<u>15,349,989</u>	<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>
Expenditures										
Current:										
General government	2,748,660	2,843,392	2,933,198	2,959,221	3,178,451	3,436,047	4,401,371	4,760,617	4,944,191	4,990,926
Judicial and law enforcement	8,526,104	7,881,294	7,869,921	8,530,300	8,255,970	7,924,898	7,957,456	8,851,653	11,485,099	11,579,936
Highways and streets	1,587,038	2,308,682	2,818,403	2,273,240	2,314,977	1,904,085	2,234,676	2,027,717	3,195,667	3,460,191
Health and welfare	357,274	294,576	360,081	390,825	426,401	538,459	474,581	552,141	225,016	1,824,075
Public safety	89,777									
Culture and recreation	356,508	422,932	430,713	419,905	470,107	485,110	511,588	521,162	552,484	556,250
Solid Waste	133,637	96,966	99,595	92,618	106,925	51,337	49,712	50,134	43,195	16,230
Sanitation		51,349	148,826	33,737	260,273					
Capital Outlay	946,240	960,587	2,941,818	4,252,430	5,951,796	4,927,914	4,079,020	2,830,137	1,713,300	1,447,242
Debt Service:										
Principal	935,000	1,053,699	937,794	1,015,071	1,136,646	1,256,470	1,350,290	1,395,000	1,455,000	1,796,000
Interest, fiscal charges, and debt issuance costs	773,373	741,048	596,485	982,949	800,331	925,896	840,833	768,376	733,319	654,022
Total Expenditures	<u>16,453,611</u>	<u>16,654,525</u>	<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>
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	<u>(780,729)</u>	<u>(1,304,536)</u>	<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>
Other Financing Sources (Uses)										
Sale of capital assets			338,004	75,837	426,181	71,503	264,719	64,016	13,424	26,240
Issuance of debt		1,790,000	150,000	13,274,971	4,400,000				1,225,000	-
Payments to escrow agent		(1,830,000)		(6,316,497)						
Transfers in	101,734	1,585	50,227	103,649	442,698	435,900	259,742	273,133	717,127	363,544
Transfers out	(101,734)	(1,585)	(50,227)	(103,649)	(442,698)	(435,900)	(259,742)	(273,133)	(717,127)	(363,544)
Total other financing sources (uses)		<u>(40,000)</u>	<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>
Net Change in Fund Balances	<u>\$ (780,729)</u>	<u>\$ (1,344,536)</u>	<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>
Debt service as a percentage of noncapital expenditures	11.02%	11.44%	9.47%	11.97%	11.43%	13.21%	12.30%	11.43%	10.13%	10.95%

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

Table 5

Fiscal Year	Residential Property	Commercial Property	Mineral Property	Industrial Property	Other property and adjustments	Total Taxable Assessed Value	Total Direct Tax Rate
2003	981,688,080	256,485,180	157,891,770	35,545,770	2,567,515	1,434,178,315	0.4312
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

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>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Direct Rates										
M & O	0.3426	0.3491	0.3466	0.3216	0.3373	0.3543	0.3619	0.3659	0.3611	0.3567
Interest and Sinking	0.0949	0.0821	0.0696	0.0796	0.0869	0.0790	0.0724	0.0684	0.0732	0.0776
Total Direct Rates	<u>0.4375</u>	<u>0.4312</u>	<u>0.4162</u>	<u>0.4012</u>	<u>0.4242</u>	<u>0.4333</u>	<u>0.4343</u>	<u>0.4343</u>	<u>0.4343</u>	<u>0.4343</u>
Overlapping rates:										
City of Cushing	0.1568	0.1537	0.1721	0.1761	0.1880	0.1957	0.2062	0.2198	0.2198	0.2462
City of Garrison	0.1803	0.1762	0.1688	0.1803	0.1957	0.2043	0.2107	0.2084	0.2232	0.2474
City of Nacogdoches	0.5792	0.5600	0.5600	0.5600	0.5600	0.5500	0.5500	0.5500	0.5694	0.569
Central Heights ISD	1.5535	1.5524	1.5000	1.5000	1.3700	1.0400	1.0400	1.3500	1.4500	1.4000
Chireno ISD	1.5729	1.5729	1.5602	1.5558	1.4275	1.1117	1.1117	1.1117	1.1117	1.1117
Cushing ISD	1.5000	1.5000	1.5000	1.5000	1.3700	1.0400	1.0400	1.2800	1.2800	1.3000
Douglass ISD	1.5000	1.5000	1.5000	1.5000	1.3700	1.0400	1.0400	1.0400	1.0400	1.0400
Etoile ISD	1.5000	1.5000	1.5000	1.4750	1.3250	1.0400	1.3100	1.3100	1.3100	1.3100
Garrison ISD	1.3626	1.4320	1.4300	1.4218	1.3089	1.5533	1.0700	1.0724	1.0890	1.0950
Martinville ISD	1.6243	1.6243	1.6400	1.5978	1.4678	1.1378	1.1280	1.1134	1.1840	1.1840
Nacogdoches ISD	1.7362	1.7127	1.7100	1.7000	1.5900	1.3700	1.3700	1.3700	1.3700	1.3700
Wooden ISD	1.4900	1.4900	1.4900	1.4900	1.3835	1.1090	1.1090	1.1090	1.1090	1.1090
Municipal Utility District	0.7957	0.8028	0.7500	0.7709						
Douglass Fire District	0.0290	0.0300	0.0262	0.0238	0.0231	0.0279	0.0289	0.0309	0.0300	0.0300
Cushing Fire Department		0.0300	0.0269	0.0233	0.0193	0.0193	0.0196	0.0267	0.0300	0.0300
ESD #3 Central Heights						0.0300	0.0550	0.0550	0.0300	0.0300
ESD #4 Nacogdoches						0.0300	0.0327	0.0327	0.0300	0.0300
ESD #6 Northeast										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 seven years ago

(amounts expressed in thousands)

Taxpayer	2011			2004*		
	Total Assessed Value	Rank	% of Total Assessed Valuation	Total Assessed Value	Rank	% of Total Assessed Valuation
Samson Lone Star LLC	\$ 103,933	1	3.4%			
Exxon Mobil Corp.	99,548	2	3.2%	\$ 113,072	1	5.4%
Samson Lone Star LP	55,081	3	1.8%	40,338	2	1.9%
Oncor Electric Delivery LLC	34,149	4	1.1%	33,150	3	1.6%
Norbord Texas LP	32,129	5	1.0%	31,101	4	1.5%
EOG Resources, Inc.	31,636	6	1.0%			
TPFII East Texas Gathering	28,673	7	0.9%			
Nabors Drilling USA	25,053	8	0.8%			
Nibco of Texas Inc.	20,876	9	0.7%	19,171	7	0.9%
Enbridge Pipelines (ETX) LP-G&P	20,798	10	0.7%			
Cooper Power Systems				21,026	5	1.0%
Southwestern Bell Telephone				20,604	6	1.0%
BRG Petroleum, Inc.				18,981	8	0.9%
Pilgrim's Pride Corporation				18,433	9	0.9%
JM Clipper (now Parker)				15,878	10	0.8%
Totals	\$ 451,876		14.59%	\$ 331,754		15.7%

Total assessed values

\$3,097,112

\$2,107,678

Source: Nacogdoches Central Appraisal District

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

Table 8

Tax Year	Fiscal Year	Total Taxes Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Tax Collections	Total Tax Collections as a Percentage of Current Levy	Outstanding Delinquent Taxes	Delinquent Taxes as a Percentage of Current Levy
			Amount	Percentage of Levy Collected					
2001	2002	\$ 7,473	\$ 7,125	95.34%	\$ 171	\$ 7,296	97.63%	\$ 177	2.37%
2002	2003	7,849	7,544	96.11%	200	7,744	98.66%	105	1.34%
2003	2004	8,139	7,725	94.91%	262	7,987	98.13%	152	1.87%
2004	2005	8,753	8,378	95.72%	252	8,630	98.59%	123	1.41%
2005	2006	9,372	9,178	97.93%	134	9,312	99.36%	60	0.64%
2006	2007	11,017	10,808	98.10%	76	10,884	98.79%	133	1.21%
2007	2008	12,286	12,055	98.12%	84	12,139	98.80%	147	1.20%
2008	2009	13,774	13,414	97.39%	105	13,519	98.15%	255	1.85%
2009	2010	14,212	13,891	97.74%	67	13,958	98.21%	254	1.79%
2010	2011	13,215	12,919	97.76%	-	12,919	97.76%	296	2.24%

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 ^a	Per Capita ^a
	General Obligation Bonds	Refunding Bonds	Tax Notes	Capital Leases			
2002	9,925	4,595	125		14,645	1.22%	255
2003	9,465	3,975		260	13,700	1.11%	237
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

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

The County issued \$4,400,000 in certificates of obligation in 2006.

The County issued \$6,475,000 in certificates of obligation in 2005.

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 Nine 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
2002	\$ 9,925	\$ 4,595		\$ 334	\$ 14,186	0.95%	\$ 238.02
2003	9,465	3,975		81	13,359	0.93%	222.09
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

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 2011

Table 11

Government Unit	Long-Term Debt Outstanding	Applicable Percentage	Overlapping Debt
Debt repaid with property taxes			
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)	10,130,636	100.00%	10,130,636
Central Heights ISD (gross debt)	13,484,113	100.00%	13,484,113
Douglass ISD (gross debt)	-	100.00%	
Etolid ISD	2,653,169	100.00%	2,653,169
Martinsville ISD (gross debt)	4,534,969	100.00%	4,534,969
Nacogdoches ISD (gross debt)	51,041,568	100.00%	51,041,568
Woden ISD (gross debt)	1,851,270	100.00%	1,851,270
Chireno ISD (gross debt)	1,150,386	91.25%	1,049,727
Cushing ISD	10,113,410	98.07%	9,918,221
Garrison ISD (gross debt)	1,863,512	83.28%	1,551,933
Subtotal overlapping debt	96,823,033		96,215,606
Nacogdoches County direct debt			16,119,000
Total Direct and Overlapping debt			\$ 112,334,606

- (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

Legal Debt Margin Calculation for Fiscal Year 2011 (in thousands)	
Assessed Value	3,097,112
Debt limit (25% of Assessed Value)	774,278
Debt applicable to limit:	
General obligation bonds	15,185
Less: Amount set aside for repayment of general obligation debt	1,505
Total net debt applicable to limit	13,680
Legal debt margin	760,598

	Fiscal Year									
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Debt limit	685,307	746,258	826,377	841,342	896,823	532,014	716,898	831,535	802,292	760,598
Total net debt applicable to limit	<u>14,310</u>	<u>13,619</u>	<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>
Legal debt margin	<u>670,997</u>	<u>732,639</u>	<u>813,947</u>	<u>823,311</u>	<u>878,174</u>	<u>512,474</u>	<u>698,753</u>	<u>814,845</u>	<u>786,291</u>	<u>746,918</u>
Total net debt applicable to the limit as a % of debt limit	2.09%	1.82%	1.50%	2.14%	2.08%	3.67%	2.53%	2.01%	1.99%	1.80%

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

Fiscal Year	County Population ²	Personal Income ¹	Per Capita Income ²	Median Age ²	Unemployment Rate ¹	School Enrollment ³
2002	59,600	\$1,238,648,000	\$ 21,432	29.87	4.00%	10,121
2003	60,150	\$1,253,680,000	\$ 22,176	29.98	4.70%	10,226
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

Sources:

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

NACOGDOCHES COUNTY, TEXAS

LARGEST EMPLOYERS

Current Year and Seven Years Ago

Table 14

Employer	2011			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Stephen F. Austin State University	1578	1	7.02%	1400	2	5.08%
Pilgrim's Pride	1470	2	6.54%	2407	1	8.74%
Nacogdoches ISD	965	3	4.29%	875	4	3.18%
Nacogdoches County Hospital Dist.	756	4	3.36%	675	5	2.45%
Nacogdoches Medical Center	719	5	3.20%	604	6	2.19%
Effective Teleservices, Inc.	500	6	2.22%	900	3	3.27%
City of Nacogdoches	319	7	1.42%	308	10	1.12%
Nacogdoches County	286	8	1.27%			
NIBCO Inc.	263	9	1.17%	390	7	1.42%
Wal-Mart Supercenter	238	10	1.06%	375	9	1.36%
ForeTravel				382	8	1.39%
Total	7094		31.55%	8316		30.18%

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 SEVEN FISCAL YEARS

Function	Fiscal Year						
	2005	2006	2007	2008	2009	2010	2011
General Government							
General	36	39	44	39	44	46	46
Finance	8	8	9	9	9	9	9
Law Enforcement							
Officers	103	108	115	113	126	128	127
Civilians	18	18	21	16	16	15	15
Judicial							
Judges	7	7	7	7	7	7	7
Other	34	34	34	34	34	35	35
Health and Welfare	4	4	6	8	8	8	7
Streets and Highways	33	33	34	34	33	33	34
Recreation	5	5	5	5	5	5	6
Solid Waste	3	3	1	1	1		**
TOTAL	251	259	276	266	283	286	286

Source: Nacogdoches County budget

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

** Position is now part-time.

NACOGDOCHES COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST SEVEN FISCAL YEARS

Table 16

Function	Fiscal Year						
	2005	2006	2007	2008	2009	2010	2011
General Government							
Birth certificates issued	4030	3672	3934	3393	3583	3399	3374
Marriage licenses issued	586	544	514	466	477	504	491
Septic permits processed	156	127	98	110	100	180	119
Law Enforcement							
Average number of inmates per day	278	284	303	233	213	211	209
Highways & Streets							
New roads	0	0	3.5	9.45	0	0	0
Roads resurfaced (miles)	50.2	23.1	18.1	2.1	32.15	30.25	5.4
Bridges new	1	0	0	0	0	0	2
Bridges repaired	1	0	0	2	3	3	6
Bridges closed	0	0	1	0	0	0	0
Recreation - Expo Center							
Number of events	69	56	59	48*	38	40	32
Solid Waste							
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 SEVEN FISCAL YEARS

Table 17

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

Source: Various County departments

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

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

